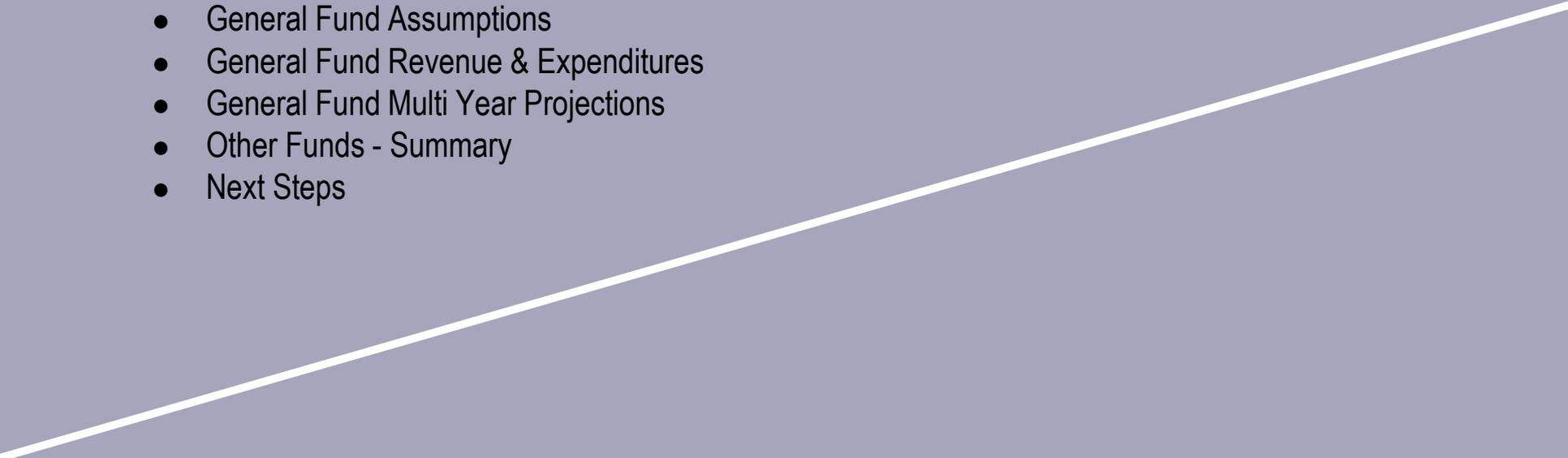


# FY 2022-23 2<sup>nd</sup> Interim Report



# Overview

- General Fund Assumptions
  - General Fund Revenue & Expenditures
  - General Fund Multi Year Projections
  - Other Funds - Summary
  - Next Steps
- 

# 2<sup>nd</sup> Interim Certification



Education Code Section 42130 requires that school districts submit two reports to the Governing Board of the district during each fiscal year.

First Interim Report covers the financial period and budgetary status of the district for the period ending October 31<sup>st</sup>.

Second Interim Report covers the period ending January 31<sup>st</sup>.

Both reports shall be approved by the District Governing Board no later than 45 days after the close of the period being reported.

## POSITIVE CERTIFICATION

The district, based on current projections, **will be able** to meet its financial obligations for the current and subsequent two fiscal years.

## QUALIFIED CERTIFICATION

The district, based on current projections, **may not be able** to meet its financial obligations for the current and subsequent two fiscal years.

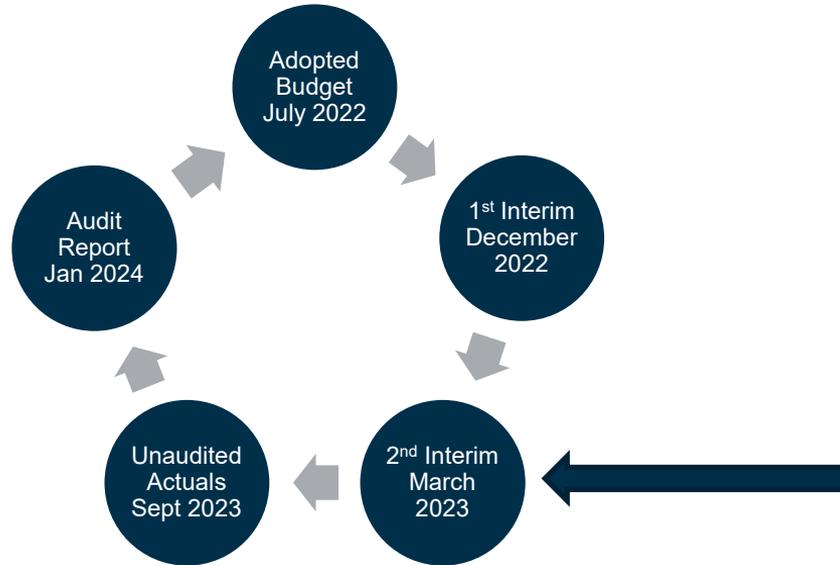
## NEGATIVE CERTIFICATION

The district, based on current projections, **will be unable** to meet its financial obligations for the current and subsequent two fiscal years.

# 2022-23 Budget Cycle



## 2022-23 2<sup>nd</sup> Interim



# 2022-23 2<sup>nd</sup> Interim Assumptions



Planning Factors	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	8.13%	3.54%
LCFF Investment	6.70%		
Grade Span Adjustment TK-3	10.40%		
Special Education COLA	5.56%	8.13%	3.54%
STRS Employer Rates	19.10%	19.10%	19.10%
PERS Employer Rates	25.37%	27.00%	28.10%
Unemployment Insurance	.50%	.50%	.20%
Minimum Wage	\$15.50	\$16.00	\$16.40
Lottery – Unrestricted per ADA	\$170	\$170	\$170
Lottery – Prop. 20 per ADA	\$67	\$67	\$67
Mandated Block Grant for Districts K-8 per ADA	\$34.949	\$37.78	\$39.12
Routine Restricted Maintenance Account (Flexibility for calculation to exclude STRS and PERS on behalf payments)	3%	3%	3%

# 2022-23 2<sup>nd</sup> Interim Revenue



Revenues		Unrestricted	Restricted	Total
<b>LCFF Sources</b>	8010-8099	\$22,922,670.00	\$1,516,259.00	\$24,438,929.00
<b>Federal Revenue</b>	8100-8299	\$0.00	\$1,912,538.00	\$1,912,538.00
<b>Other State Revenue</b>	8300-8599	\$405,337.00	\$6,143,511.00	\$6,546,848.00
<b>Other Local Revenue</b>	8600-8799	\$719,112.00	\$1,697,183.00	\$2,416,295.00
<b>Transfers In</b>	8900-8929	\$95,391.00	\$0.00	\$95,391.00
<b>Contributions</b>		-\$4,161,812.00	\$4,161,812.00	\$0.00
<b>Total Revenues</b>		\$19,980,698.00	\$15,431,303.00	\$35,412,001.00

# 2022-23 2<sup>nd</sup> Interim Expenditures



2022-23 2 <sup>nd</sup> Interim Expenditures		Unrestricted	Restricted	Total Combined
<b>Certificated Salaries</b>	1000-1999	10,459,940.00	\$3,410,898.00	\$13,870,838.00
<b>Classified Salaries</b>	2000-2999	\$2,656,671.00	\$1,412,419.00	\$4,069,090.00
<b>Employee Benefits</b>	3000-3999	\$4,782,369.00	\$3,070,868.29	\$7,853,237.29
<b>Books and Supplies</b>	4000-4999	\$419,174.00	\$519,160.81	\$938,334.81
<b>Services and Other Operating Costs</b>	5000-5999	\$2,116,099.00	\$5,620,748.00	\$7,736,847.00
<b>Capital Outlay</b>	6000-6999	\$5,000.00	\$0.00	\$5,000.00
<b>Other Outgo-Transfer of Direct Charges</b>	7100-7299, 7400-7499	\$42,022.00	\$315,648.00	\$357,670.00
<b>Other Outgo - Indirect Charges</b>	7300-7399	-\$65,792.00	\$31,792.00	-\$34,000.00
<b>Transfers Out</b>	7600-7629	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>		\$20,415,483.00	\$14,381,534.10	\$34,797,017.10

# 2022-23 2<sup>nd</sup> Interim vs 1<sup>st</sup> Interim



Description	Unrestricted & Restricted General Fund		
	1st Interim	2nd Interim	Variance
<b>Revenues:</b>			
LCFF Revenue	24,449,807.00	24,438,929.00	(10,878.00)
Federal Revenue	1,902,805.00	1,912,538.00	9,733.00
State Revenue	6,950,176.00	6,546,848.00	(403,328.00)
Local Revenue	2,348,248.00	2,416,295.00	68,047.00
Transfers In	95,391.00	95,391.00	-
<b>Total Revenue</b>	<b>35,746,427.00</b>	<b>35,410,001.00</b>	<b>(336,426.00)</b>
<b>Expenditures</b>			
Certificated Salaries	13,201,945.00	13,870,838.00	668,893.00
Classified Salaries	3,827,402.00	4,069,090.00	241,688.00
Employee Benefits	7,581,699.00	7,853,237.29	271,538.29
Books and Supplies	962,853.00	938,334.81	(24,518.19)
Other Svcs & Oper	7,589,906.00	7,736,847.00	146,941.00
Capital Outlay	5,000.00	5,000.00	-
Other Outgo	357,670.00	357,670.00	-
Transfer of Indirect	(34,000.00)	(34,000.00)	-
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>33,492,475.00</b>	<b>34,797,017.10</b>	<b>1,304,542.10</b>

# 2022-23 2<sup>nd</sup> Interim General Fund Summary



Description	2022-23 2nd Interim		
	Unrestricted	Restricted	Combined
<b>Revenues:</b>			
LCFF Revenue	\$ 22,922,670.00	\$ 1,516,259.00	\$ 24,438,929.00
Federal Revenue	\$ -	\$ 1,912,538.00	\$ 1,912,538.00
State Revenue	\$ 405,337.00	\$ 6,143,511.29	\$ 6,548,848.29
Local Revenue	\$ 719,112.00	\$ 1,697,183.00	\$ 2,416,295.00
Transfers In	\$ 95,391.00	\$ -	\$ 95,391.00
Contributions	\$ (4,161,812.00)	\$ 4,161,812.00	\$ -
<b>Total Revenue</b>	<b>\$ 19,980,698.00</b>	<b>\$ 15,431,303.29</b>	<b>\$ 35,412,001.29</b>
<b>Expenditures</b>			
Cerificated Salaries	\$ 10,459,940.00	\$ 3,410,898.00	\$ 13,870,838.00
Classified Salaries	\$ 2,656,671.00	\$ 1,412,419.00	\$ 4,069,090.00
Employee Benefits	\$ 4,782,369.00	\$ 3,070,868.29	\$ 7,853,237.29
Books and Supplies	\$ 419,174.00	\$ 519,160.81	\$ 938,334.81
Other Svcs & Oper	\$ 2,116,099.00	\$ 5,620,748.00	\$ 7,736,847.00
Capital Outlay	\$ 5,000.00	\$ -	\$ 5,000.00
Other Outgo	\$ 42,022.00	\$ 315,648.00	\$ 357,670.00
Transfer of Indirect	\$ (65,792.00)	\$ 31,792.00	\$ (34,000.00)
Transfers Out	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 20,415,483.00</b>	<b>\$ 14,381,534.10</b>	<b>\$ 34,797,017.10</b>
<b>Net Increase/(Decrease)</b>	<b>\$ (434,785.00)</b>	<b>\$ 1,049,769.19</b>	<b>\$ 614,984.19</b>
<b>Net Beginning Balance</b>	<b>\$ 5,488,048.59</b>	<b>\$ 1,670,733.02</b>	<b>\$ 7,158,781.61</b>
<b>Ending Fund Balance</b>	<b>\$ 5,053,263.59</b>	<b>\$ 2,720,502.21</b>	<b>\$ 7,773,765.80</b>
Components of EFB			
Petty Cash	\$ (2,500.00)		\$ (2,500.00)
Committed Funds	\$ (330,934.19)		\$ (330,934.19)
Restricted Reserve		\$ (2,720,502.21)	\$ (2,720,502.21)
Reserve for Deficit Spending	\$ (3,518,437.96)		\$ (3,518,437.96)
3% Reserve	\$ (1,043,910.51)		\$ (1,043,910.51)
<b>Undesignated Reserve</b>	<b>\$ 157,480.93</b>	<b>\$ -</b>	<b>\$ 157,480.93</b>

# 2022 -23 2<sup>nd</sup> Interim General Fund MYP



Description	2022-23			2023-24			2024-25		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenues:</b>									
LCFF Revenue	\$ 22,922,670.00	\$ 1,516,259.00	\$ 24,438,929.00	\$ 23,665,419.00	\$ 1,516,259.00	\$ 25,181,678.00	\$ 23,287,345.00	\$ 1,516,259.00	\$ 24,803,604.00
Federal Revenue	\$ -	\$ 1,912,538.00	\$ 1,912,538.00	\$ -	\$ 674,916.00	\$ 674,916.00	\$ -	\$ 674,916.00	\$ 674,916.00
State Revenue	\$ 405,337.00	\$ 6,143,511.29	\$ 6,548,848.29	\$ 428,352.22	\$ 3,025,156.00	\$ 3,453,508.22	\$ 422,569.75	\$ 3,025,156.00	\$ 3,447,725.75
Local Revenue	\$ 719,112.00	\$ 1,697,183.00	\$ 2,416,295.00	\$ 720,432.00	\$ 710,687.00	\$ 1,431,119.00	\$ 720,432.00	\$ 710,687.00	\$ 1,431,119.00
Transfers In	\$ 95,391.00	\$ -	\$ 95,391.00	\$ 80,000.00	\$ -	\$ 80,000.00	\$ 80,000.00	\$ -	\$ 80,000.00
Contributions	\$ (4,161,812.00)	\$ 4,161,812.00	\$ -	\$ (5,261,167.57)	\$ 5,261,167.57	\$ -	\$ (5,497,208.23)	\$ 5,497,208.23	\$ -
<b>Total Revenue</b>	<b>\$ 19,980,698.00</b>	<b>\$ 15,431,303.29</b>	<b>\$ 35,412,001.29</b>	<b>\$ 19,633,035.65</b>	<b>\$ 11,188,185.57</b>	<b>\$ 30,821,221.22</b>	<b>\$ 19,013,138.52</b>	<b>\$ 11,424,226.23</b>	<b>\$ 30,437,364.75</b>
<b>Expenditures</b>									
Certificated Salaries	\$ 10,459,940.00	\$ 3,410,898.00	\$ 13,870,838.00	\$ 10,669,138.80	\$ 2,719,821.84	\$ 13,388,960.64	\$ 10,882,521.58	\$ 2,774,218.28	\$ 13,656,739.86
Classified Salaries	\$ 2,656,671.00	\$ 1,412,419.00	\$ 4,069,090.00	\$ 2,709,804.42	\$ 1,331,043.90	\$ 4,040,848.32	\$ 2,764,000.51	\$ 1,357,664.78	\$ 4,121,665.29
Employee Benefits	\$ 4,782,369.00	\$ 3,070,868.29	\$ 7,853,237.29	\$ 4,864,082.84	\$ 2,864,700.08	\$ 7,728,782.92	\$ 4,964,433.16	\$ 2,902,252.48	\$ 7,866,685.64
Books and Supplies	\$ 419,174.00	\$ 519,160.81	\$ 938,334.81	\$ 433,593.59	\$ 181,191.51	\$ 614,785.10	\$ 445,604.13	\$ 186,210.52	\$ 631,814.65
Other Svcs & Oper	\$ 2,116,099.00	\$ 5,620,748.00	\$ 7,736,847.00	\$ 2,201,701.78	\$ 3,733,129.95	\$ 5,934,831.73	\$ 2,262,688.92	\$ 3,836,537.65	\$ 6,099,226.57
Capital Outlay	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,172.00	\$ -	\$ 5,172.00	\$ 5,315.26	\$ -	\$ 5,315.26
Other Outgo	\$ 42,022.00	\$ 315,648.00	\$ 357,670.00	\$ 43,467.56	\$ 326,506.29	\$ 369,973.85	\$ 44,671.61	\$ 335,550.52	\$ 380,222.13
Transfer of Indirect	\$ (65,792.00)	\$ 31,792.00	\$ (34,000.00)	\$ (65,792.00)	\$ 31,792.00	\$ (34,000.00)	\$ (65,792.00)	\$ 31,792.00	\$ (34,000.00)
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 20,415,483.00</b>	<b>\$ 14,381,534.10</b>	<b>\$ 34,797,017.10</b>	<b>\$ 20,861,168.99</b>	<b>\$ 11,188,185.57</b>	<b>\$ 32,049,354.56</b>	<b>\$ 21,303,443.17</b>	<b>\$ 11,424,226.23</b>	<b>\$ 32,727,669.40</b>
<b>Net Increase/(Decrease)</b>	<b>\$ (434,785.00)</b>	<b>\$ 1,049,769.19</b>	<b>\$ 614,984.19</b>	<b>\$ (1,228,133.34)</b>	<b>\$ -</b>	<b>\$ (1,228,133.34)</b>	<b>\$ (2,290,304.65)</b>	<b>\$ -</b>	<b>\$ (2,290,304.65)</b>
<b>Net Beginning Balance</b>	\$ 5,488,048.59	\$ 1,670,733.02	\$ 7,158,781.61	\$ 5,053,263.59	\$ 2,720,502.21	\$ 7,773,765.80	\$ 3,825,130.25	\$ 2,720,502.21	\$ 6,545,632.46
<b>Ending Fund Balance</b>	\$ 5,053,263.59	\$ 2,720,502.21	\$ 7,773,765.80	\$ 3,825,130.25	\$ 2,720,502.21	\$ 6,545,632.46	\$ 1,534,825.60	\$ 2,720,502.21	\$ 4,255,327.81
<b>Components of EFB</b>									
Petty Cash	\$ (2,500.00)		\$ (2,500.00)	\$ (2,500.00)		\$ (2,500.00)	\$ (2,500.00)		\$ (2,500.00)
Committed Funds - Lottery	\$ (330,934.19)		\$ (330,934.19)	\$ (330,934.19)		\$ (330,934.19)	\$ (330,934.00)		\$ (330,934.00)
Restricted Reserve		\$ (2,720,502.21)	\$ (2,720,502.21)		\$ (2,720,502.21)	\$ (2,720,502.21)		\$ (2,720,502.21)	\$ (2,720,502.21)
Reserve for Deficit Spending	\$ (3,518,437.96)		\$ (3,518,437.96)	\$ (2,290,304.45)		\$ (2,290,304.45)	\$ -		\$ -
3% Reserve	\$ (1,043,910.51)		\$ (1,043,910.51)	\$ (961,480.64)		\$ (961,480.64)	\$ (981,830.08)		\$ (981,830.08)
<b>Undesignated Reserve</b>	<b>\$ 157,480.93</b>	<b>\$ -</b>	<b>\$ 157,480.93</b>	<b>\$ 239,910.97</b>	<b>\$ -</b>	<b>\$ 239,910.97</b>	<b>\$ 219,561.52</b>	<b>\$ -</b>	<b>\$ 219,561.52</b>

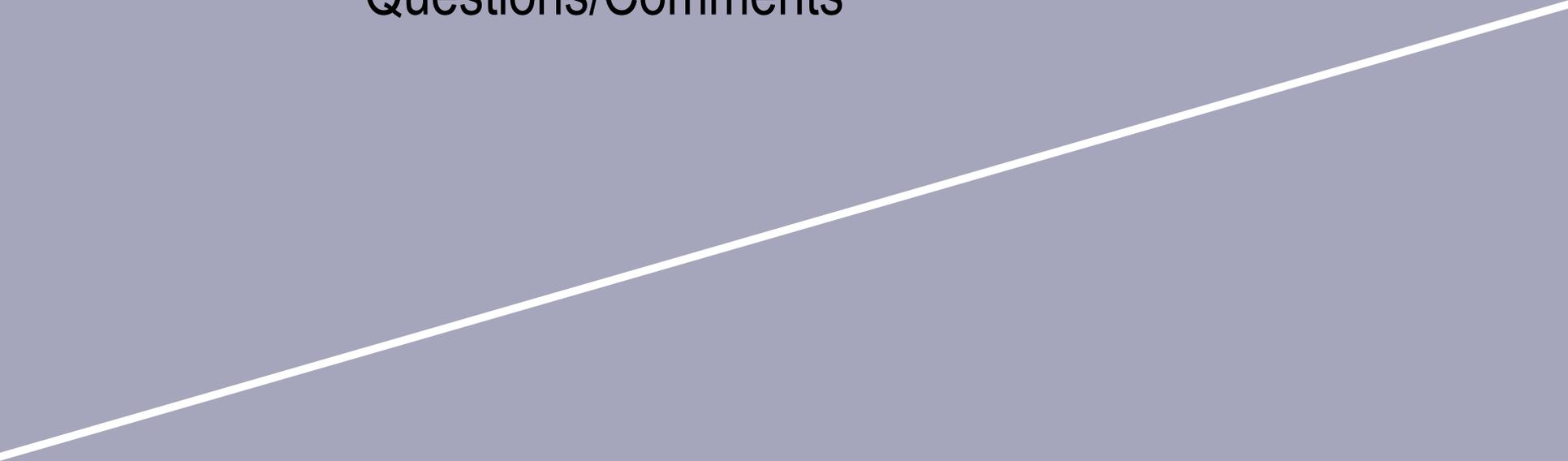
# Summary of Other Funds

2022-23 2nd Interim Summary	Student Activity Special Reserve Fund	Cafeteria	Special Reserve for Other than Capital Outlay	Foundation	Special Reserve for Post Employment Benefits	Capital Facilities	Special Reserve for Capital Outlay Projects
	Fund 08	Fund 13	Fund 17	Fund 19	Fund 20	Fund 25	Fund 40
Revenues	\$0.00	\$1,490,610.62	\$6,400.00	\$394.00	\$20,000.00	\$112,020.00	\$683,540.00
Expenditures	\$0.00	\$1,476,888.00	\$0.00	\$0.00	\$0.00	\$28,320.00	\$1,146,007.00
Net Increase (Decrease) In Fund Balance	\$0.00	\$13,722.62	\$6,400.00	\$394.00	\$20,000.00	\$83,700.00	(\$462,467.00)
Beginning Balance	\$121,943.00	\$465,843.00	\$896,686.00	\$50,495.00	\$2,117,964.00	\$910,596.00	\$13,637,916.00
<b>Ending Fund Balance</b>	<b>\$121,943.00</b>	<b>\$479,565.62</b>	<b>\$903,086.00</b>	<b>\$50,889.00</b>	<b>\$2,137,964.00</b>	<b>\$994,296.00</b>	<b>\$13,175,449.00</b>

# Next Steps

- Board Adoption FY 2023-24 Budget & LCAP - June 2023
- Governor's May revise adjustments
- Unaudited Actual Financial Report - September 2023
- Governor's Proposed 2024-25 State Budget Release - January 2024
- 2023-24 First Interim Report - December 2023
- 2023-24 Second Interim Report - March 2024

Questions/Comments



# Millbrae Elementary School District



## 2022-23 Second Interim Report Executive Summary

### **Board of Trustees**

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

### **Administration**

Debra French, Superintendent  
Ralph Crame, Chief Business Official  
Terry Brenner, Director of Educational and Administrative Services

## Fiscal Year Budget Calendar (2022-2023)

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 <b>Release of Auditor's Report for FY 2021-22</b>
January 2023	Second Interim cut off FY 2022-23 <b>Board approval of Auditor's Report for FY 2021-22</b>
March 2023	<b>Board approval Second Interim for FY 2022-23</b>
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

The Second Interim Budget Report is a snapshot in time of a local education agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The Second Interim Report covers the period of time from July 1 through January 31 each fiscal year and must be submitted to the county office of education no later than March 17.

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

- The First Interim Report shall reflect changes to the board approved budget from
  - July 1, 2022 through October 31, 2022
- The Second Interim Report shall reflect changes to the board approved budget from
  - July 1, 2022 through January 31, 2023

The objectives of the reports are:

- To provide a review of the District's financial condition at periodic intervals during the fiscal year.
- To provide a status report to the Board of Education and the public of the financial condition of the District.
- To determine necessary budget revisions as a result of current or projected financial information.

For each Interim Report, the District must use Multi Year Projections to certify one of the following:

- Positive Certification: The District WILL MEET their financial obligations for the current and two subsequent fiscal years.
- Qualified Certification: The District MAY NOT MEET their financial obligations for the current or two subsequent fiscal years.
- Negative Certification: The District WILL BE UNABLE TO MEET their financial obligations for the remainder of the current fiscal years based upon current projections (not meeting reserves in the current fiscal year or negative fund balance in any year).

### **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.

## Second Interim 2022-23 Budget Key Guidance

On January 10, 2023, Gov. Gavin Newsom released the proposed state budget for 2023-24. The proposal includes an 8.13% cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as an 8.13% COLA to special education and several other categorical programs outside the LCFF.

Other funding priorities in the Governor's Proposed Budget are:

\$300 million (ongoing) to create an LCFF Equity Multiplier intended to close opportunity gaps.

- \$855 million (ongoing) to implement the second year of transitional kindergarten (TK) expansion
- \$175.3 million (ongoing) to support an 8.13% COLA for California State Preschool Program reimbursement rates
- \$250 million (one-time) to expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program
- \$100 million (one-time) for LEAs to provide high school seniors with cultural enrichment experiences
- \$301.7 million (ongoing) for Child Care and Development Programs and \$1.5 million (ongoing) for the Child and Adult Care Food Program to support an 8.13% COLA

The 2023-24 Governor's Budget acknowledges the passage of Proposition 28 (The Arts and Music in Schools—Funding Guarantee and Accountability Act) and provides approximately \$941 million for this purpose. But in turn, the Budget proposal pulls back \$1.2 billion from the Arts, Music and Instructional Materials Discretionary Block Grant that was included in the Budget Act of 2022, reducing the grant from approximately \$3.5 billion to approximately \$2.3 billion.

The Budget also proposes to delay the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2023-24 to 2024-25.

In addition, the Budget proposes a decrease of \$100 million in planned support for the School Facility Program, reducing the planned allocation in 2023-24 from approximately \$2.1 billion to approximately \$2.0 billion.

The Governor's Budget proposes an increase of \$3.5 million (ongoing) for all middle and high schools to maintain at least two doses of naloxone hydrochloride, or another

medication to reverse an opioid overdose, on campus for emergency aid. Many LEAs have taken steps to address student health and safety in this area. These funds are intended to recognize the ongoing need for medication, emergency preparedness and training around drug abuse.

The balance of the Public School System Stabilization Account (PSSSA) is projected to be \$8.5 billion at the end of 2022-23 which will continue to trigger the cap on district reserves in 2023-24.

Although the Budget fully funds the estimated COLA and avoids cuts to ongoing education programs, LEAs should be aware of the estimated \$22.5 billion state budget deficit for the 2023-24 fiscal year. The Budget proposes to address this deficit through funding delays, reductions and pullbacks, fund shifts, trigger reductions and borrowing, which, aside from the school facilities funding delays and the Arts, Music and Instructional Materials Discretionary Block Grant pullback noted above, do not affect TK-12 education programs. The current state revenue forecast assumes only slower economic growth; however, many economists believe that a mild recession will occur in 2023 or 2024. As a result, there is a risk of further state revenue shortfalls that could result in additional cuts to education spending and/or withdrawals from the PSSSA.

Moreover, many LEAs continue to experience student absences and increased costs because of COVID-19 and long-term declining enrollment. While the Average Daily Attendance (ADA) Loss Mitigation adjustment included in last year's budget trailer bill permitted the 2019-20 attendance yield to be used to amend reported ADA in 2021-22, LEAs will not be able to amend reported ADA for 2022-23 or future years. However, the ADA Loss Mitigation adjusted 2021-22 ADA will be used in calculating the greater of the current year, prior year, or average ADA of the three most recent fiscal years to determine funded ADA for 2022-23, 2023-24 and 2024-25. In addition, most COVID-19 fiscal relief funding (e.g., GEER, ESSER, In-Person Instruction, Expanded Learning Opportunities Grant) will expire on or before September 30, 2024. As a reminder, ESSER II and GEER II funding expire September 30, 2023.

## **Local Control Funding Formula**

The Governor's 2023-24 proposed budget includes an 8.13% COLA to the LCFF that, when combined with growth adjustments, will result in \$4.2 billion additional LCFF funds. However, at the time of the Budget proposal, two data points were still outstanding that are needed to calculate the final statutory COLA for 2023-24.

Moreover, the Governor's Budget is proposing an additional \$690 million to continue expanding access to TK for approximately 46,000 children turning five years old between February 2 and April 2.

The Budget proposal also includes \$165 million to maintain the TK classroom student-to-adult ratio of 12-to-1 for 2023-24. Funding to further reduce the ratio to 10-to-1 is not included in the proposal. TK funding is conditioned on the school district or charter school offering TK in the year it receives the funding and on it maintaining an average TK class enrollment of no more than 24 students.

Declining enrollment protection for school districts will continue to be based on the greater of current year, prior year, or the average of the most recent three prior years' ADA. Charter schools will continue to be funded on current year ADA.

All LEAs should continue to develop multiple scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

## **Equity Multiplier and Local Control Accountability Plan**

One of the few new ongoing TK-12 education spending proposals in the Governor's Budget is the inclusion of \$300 million for the creation of the Local Control Funding Formula Equity Multiplier. The Equity Multiplier will be a new source of funding that is allocated to LEAs based on school eligibility, specifically to schools offering grades no higher than grade eight with federal free (not reduced) meal eligibility of 90% or more and to schools offering any grades from nine through 12 with federal free (not reduced) meal eligibility at 85% or above. LEA allocations will be based on their eligible schools' prior year enrollment with no school receiving less than \$50,000.

In conjunction with the Equity Multiplier, the Administration has proposed trailer bill language to make several amendments to the TK-12 accountability and support system. Included in the trailer bill language is a requirement that LEAs receiving Equity Multiplier funding address in their Local Control Accountability Plan (LCAP) how the funds will be used to directly help eligible schools address equity gaps among student groups, as identified by red and orange performance indicators on the California School Dashboard.

## **LCAP Carryover Requirement**

As a reminder, LEAs should determine early in their 2023-24 budget and LCAP development process if there is potential carryover related to the increased and improved services requirement and plan accordingly.

## **Proposition 28 - Arts and Music Funding Guarantee**

Voters approved Proposition 28 in November 2022, which requires the state to annually allocate 1% of the TK-12 portion of Proposition 98 funding for arts and music instruction in schools. 70% of funding will be allocated based on total enrollment and 30% of funding will be

allocated based on enrollment of students who qualify for the National School Lunch Program. LEAs must allocate the funding to each school based on the same breakdown, and principals must develop expenditure plans for their school. For LEAs with 500 or more students, at least 80% of the funding must be used for employees providing arts and music education. Administrative costs for the program are limited to 1%, and the act also includes maintenance of effort and supplement, not supplant, requirements.

## **Arts, Music and Instructional Materials Discretionary Block Grant**

The state's adopted budget for 2022-23 established the Arts, Music and Instructional Materials Discretionary Block Grant totaling \$3.6 billion. The 2023-24 Governor's Budget proposes a pull back of \$1.2 billion from this grant to fully fund the increases to LCFF. The first 50% of the grant was distributed to LEAs in November 2022, with the remaining 50% (approximately \$1.8 billion) scheduled to be released in May 2023. The Administration is not proposing urgency legislation to implement this proposal; however, the CDE may delay the second disbursement of grant funds until the Legislature acts on the proposal.

As a reminder, the grant requires LEAs' governing boards to approve expenditure plans consistent with the allowable uses of the grant. Given the proposed reduction in funding, LEAs should develop alternate budgets and expenditure plans. LEAs should also consider preparing alternate cash flow projections that reduce and/or remove the May 2023 disbursement of funds to plan for any potential cash needs.

## **Program Continuations**

### **Transitional Kindergarten**

The 2023-24 Budget proposal includes \$690 million to implement the second year of TK expansion, growing the program to include access to all children turning five between September 2 and April 2. In addition, \$165 million is proposed to support the second adult (certificated or classified) in each TK classroom to maintain the 12-to-1 student-to-adult ratio. The previously anticipated reduction of the student-to-adult ratio to 10-to-1 will not occur in 2023-24. Full implementation of universal TK is expected in 2025-26.

### **Preschool**

The Budget proposes \$485 million to increase State Preschool Program enrollment of students eligible for adjustment factors, including students with disabilities, dual language learners, childhood mental health and three year olds. With this funding comes the requirement for State Preschool Providers to provide additional supportive services for dual language learners and to serve at least 7.5% of students who have disabilities by July 1, 2023, and 10% by July 1, 2024.

## **Expanded Learning Opportunities Program**

No change proposed to the Expanded Learning Opportunities Program (ELOP), including no changes to the funding rates.

## **Special Education**

The Budget proposal includes an 8.13% COLA, increasing the base rate to approximately \$886.66. In addition, the Budget includes the following policy adjustments:

- Limiting the amount of additional funding Special Education Local Plan Areas (SELPAs) are allowed to retain for non-direct student services before allocation to member LEAs. SELPAs will be required to allocate at least the same amount they allocated in 2022-23, increased by the 8.13% COLA, to their member LEAs in 2023-24.
- Extending the moratorium on creation of new single-district SELPAs by an additional two years to June 30, 2026.
- Requiring the posting of each SELPA's annual local plan on the CDE's website.

## **School Nutrition**

No change proposed to the Universal School Meal program. The Budget proposal includes an 8.13% COLA to the state reimbursement rate.

## **School Facilities**

The Budget proposes to decrease the 2023-24 planned support of the School Facility Program by \$100 million, from approximately \$2.1 billion to approximately \$2.0 billion, and to delay the 2023-24 planned \$550 million investment in the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program to 2024-25.

## **Planning Factors for 2022-23 and MYPs**

Key planning factors for LEAs to incorporate into their the 2022-23 Second Interim Report for multiyear projections are listed below and are based on the latest information available.

<b>Planning Factor</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	8.13%	3.54%
LCFF Investment	6.70%		
Grade Span Adjustment			
TK-3	10.40%		
9-12	2.60%		
Special Education COLA	6.56%	8.13%	3.54%
Employer Benefit Rates CalSTRS			
CalPERS-Schools	19.10%	19.10%	19.10%
State Unemployment Insurance	25.37%	27.00%	28.10%
	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Proposition 20 per ADA	\$67	\$67	\$67
Minimum Wage	\$15.50*	\$16.00**	\$16.40***
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-toadult ratio	\$3,042	\$3,289	\$3,405
Mandated Block Grant			
Districts K-8			
per ADA	\$34.94	\$37.78	\$39.12
9-12 per ADA	\$67.31	\$72.78	\$75.36
Charters K-8			
per ADA	\$18.34	\$19.83	\$20.53
9-12 per ADA	\$50.98	\$55.12	\$57.07

\*Effective January 1, 2023.

\*\*Effective January 1, 2024.

\*\*\*Effective January 1, 2025.

## 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: \$35,316,610**  
(Unrestricted \$24,047,119; Restricted \$11,269,491)

Revenues		Unrestricted	Restricted	Total
LCFF Sources	8010-8099	\$22,922,670.00	\$1,516,259.00	\$24,438,929.00
Federal Revenue	8100-8299	\$0.00	\$1,912,538.00	\$1,912,538.00
Other State Revenue	8300-8599	\$405,337.00	\$6,143,511.00	\$6,546,848.00
Other Local Revenue	8600-8799	\$719,112.00	\$1,697,183.00	\$2,416,295.00
Transfers In	8900-8929	\$95,391.00	\$0.00	\$95,391.00
Contributions		-\$4,161,812.00	\$4,161,812.00	\$0.00
Total Revenues		\$19,980,698.00	\$15,431,303.00	\$35,412,001.00

**Local Control Funding Formula (LCFF) Revenue Sources (Object 8010-8099) \$24,438,929**  
(Unrestricted \$22,922,670; Restricted \$1,516,259)

The Local Control Funding Formula (LCFF) base grant for 22-23 increase by 6.70%; the initial budget increased the base grant by 6.28%, but the trailer bill (AB 185) established the increase at 6.7%. LCFF calculation amended to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA.

**Federal Revenue (Object 8100-8299) \$1,912,538**

Federal Revenue represents 5% of the total General Fund revenues. It includes funding for Special Education in the amount of \$409,836; Title I of \$163,241; Title II of \$45,516, Title III of \$55,889 Title IV of \$19,494. Federal Revenue reflects increase of \$9,733 from first interim due to adjustments to Title I allocation for FY22-23.

**Other State Revenue (Object 8300-8599) \$6,548,848**

(Unrestricted \$405,337; Restricted \$6,143,511)

Other State Revenue represents 18% of the total General Fund revenues, and includes Lottery Funding (Unrestricted/Restricted), Mandated Cost Reimbursement, ASES Program, TUPE, STRS on behalf, Expanded Learning Opportunities Program (ELOP), Educator Effectiveness, Arts, Music and Instructional Discretionary Block Grant, Learning Recovery Emergency Block Grant and Special Ed Mental Health Funding. Other State revenue reflects a decrease of \$405,242 from first interim due to the proposed 30% reduction of the Arts and Music Grant.

**Other Local Revenue (Object 8600-8799) \$ 2,416,925**

(Unrestricted \$719,112; Restricted \$1,697,183)

Other Local Revenue represents 7% 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, Millbrae Education Foundation, and local site donations and grants. Other Local Revenue reflects an overall increase of \$68,015 from first interim due to the following:

- Unrestricted Local Revenue increased \$51,864 mainly due to increase in Interest Revenues and STRS adjustment.
- Restricted Local Revenue increased \$16,151 due to increase in local grants and donations.

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

Transfers-In represents 0.27% of total General Fund Revenues. Transfers-In for the 2022-23 budget reflects no change at Second Interim.

**General Fund Expenditures: \$34,797,017**

(Unrestricted \$20,415,483; Restricted \$14,381,534)

Expenditures		Unrestricted	Restricted	Total Combined
Certificated Salaries	1000-1999	\$10,459,940.00	\$3,410,898.00	\$13,870,838.00
Classified Salaries	2000-2999	\$2,656,671.00	\$1,412,419.00	\$4,069,090.00
Employee Benefits	3000-3999	\$4,782,369.00	\$3,070,868.29	\$7,853,237.29
Books and Supplies	4000-4999	\$419,174.00	\$519,160.81	\$938,334.81
Services and Other Operating Costs	5000-5999	\$2,116,099.00	\$5,620,748.00	\$7,736,847.00
Capital Outlay	6000-6999	\$5,000.00	\$0.00	\$5,000.00
Other Outgo-Transfer of Direct Charges	7100-7299, 7400-7499	\$42,022.00	\$315,648.00	\$357,670.00
Other Outgo - Indirect Charges	7300-7399	-\$65,792.00	\$31,792.00	-\$34,000.00
Transfers Out	7600-7629	\$0.00	\$0.00	\$0.00
Total Expenditures		\$20,415,483.00	\$14,381,534.10	\$34,797,017.10

**Certificated Salaries (Object 1000-1999) \$13,870,838**

(Unrestricted \$10,459,940; Restricted \$3,410,898)

Certificated Salaries, including administrative staff positions, require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries represent 39.9% of the total General Fund expenditures; approximately 74% of the total certificated positions are funded by unrestricted funds and 26% of the total positions are funded by restricted funds. Certificated Salaries reflect an increase of \$668,893 from first interim due to the 5.5% salary increase negotiated with Millbrae Education Association. 2022-23 Certificated Staffing is projected at 133 FTE, which represents 124 FTE for MEA and 9.00 FTE for Admin.

**Classified Salaries (Object 2000-2999) \$4,069,090**

(Unrestricted \$2,656,671; Restricted \$1,412,419)

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. Classified Salaries reflects an increase of \$227,947 due to the 5.5% salary increase negotiated with Classified School Employees Association. Classified Staffing is projected at 65.25 FTE.

**Employee Benefits (Object Code 3000-3999) \$ 7,853,237**

(Unrestricted \$4,782,369; Restricted \$3,070,868)

Employee Benefits represents 22.6% 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.

**Total Combined Salaries & Employee Benefits:** The total combined compensation (certificated, classified and benefits) for the district is \$25,793,165 representing 74% of total expenditures.

**Books and Supplies (Object 4000-4999) \$938,335**

(Unrestricted \$419,174; Restricted \$519,161)

Books and Supplies represent 2.7% of total General Fund Expenditures and consist of books, reference materials, other supplies and non-capitalized equipment (equipment less than \$5000). Books and Supplies has decreased \$24,518 from first interim, which is mainly due to re-allocation of ESSER II and ESSER III grants.

**Services and Other Operating Expenditures (Object 5000-5999) \$7,736,847**

(Unrestricted \$2,116,099; Restricted \$5,620,748)

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 22.2% of total General Fund Expenditures. The increase from first interim is mainly due to unfilled vacant positions filled with contracted services using the one-time funding for ESSER, ELOP and ELO.

**Capital Outlay (Object 6000-6999) \$5,000.00**

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.

As a result of the changes indicated in both revenue and expenditures above, the 2022-23 Second Interim Unrestricted Ending Fund Balance reflects an increase of \$614,984. The District 2022-23 Second Interim MYP contains deficit spending in fiscal year 22/23 and 23/24. Fiscal uncertainties require careful planning and excellent contingency plans. Therefore, the District needs to continue to follow the fundamental best practices of a structurally balanced budget that supports educational plans over multiple years as well as adequate reserves that allow the

District to mitigate revenue shortfalls and unanticipated expenditures. Additionally, with the current health and economic volatility, it is critical for decisions about reserve levels to be made thoughtfully and deliberately. Inadequate reserves force districts to react quickly, which can cause significant disruptions to student programs and employees.

2022-23 2nd Interim Ending Fund Balance	Unrestricted	Restricted	Combined
Beginning Balance	\$5,488,048.59	\$1,670,733.02	\$7,158,781.61
Ending Fund Balance	\$5,053,263.59	\$2,720,502.21	\$7,773,765.80
Net Increase(Decrease) in Fund Balance	(\$434,785.00)	\$1,049,769.19	\$614,984.19
Components of Ending Fund Balance:			
Revolving Cash	\$2,500.00		\$2,500.00
Other Assignment - Lottery	\$330,934.00		\$330,934.00
Deficit Spending (23/24 & 24/25)	\$3,518,437.96		\$3,518,437.96
Reserve for Economic Uncertainties	\$1,043,910.51		\$1,043,910.51
Legally Restricted Carryover		\$2,720,502.21	\$2,720,502.21
Undesignated Ending Fund Balance	\$157,480.93	\$0.00	\$157,480.93

**Summary of Other Funds:**

2022-23 2nd Interim Summary	Student Activity Special Reserve Fund	Cafeteria	Special Reserve for Other than Capital Outlay	Foundation	Special Reserve for Post-Employment Benefits	Capital Facilities	Special Reserve for Capital Outlay Projects
	Fund 08	Fund 13	Fund 17	Fund 19	Fund 20	Fund 25	Fund 40
Revenues	\$0.00	\$1,490,611.00	\$6,400.00	\$394.00	\$20,000.00	\$110,320.00	\$683,540.00
Expenditures	\$0.00	\$1,476,888.00	\$0.00	\$0.00	\$0.00	\$28,320.00	\$1,146,007.00
Net Increase (Decrease) In Fund Balance	\$0.00	\$13,723.00	\$6,400.00	\$394.00	\$20,000.00	\$83,700.00	-\$462,467.00
Beginning Balance	\$121,943.00	\$465,843.00	\$896,686.00	\$50,495.00	\$2,117,964.00	\$910,596.00	\$13,637,916.00
Ending Fund Balance	\$121,943.00	\$479,566.00	\$903,086.00	\$50,889.00	\$2,137,964.00	\$994,296.00	\$13,175,449.00

**Fund 08- Student Activity Special Revenue Fund:**

This fund is used to account for Associated Student Body funds and activities. ASB activities should be considered restricted because *Education Code (EC)* Section 48930 specifies that the purpose of ASBs is to conduct activities on behalf of the students for whom those funds are collected. It can be inferred that the funds are held for current students at the same school at

which the funds were raised. In addition, EC 48933 indicates that the ASB funds should be expended subject to procedures established by the ASB.

**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 principal may be used for purposes that support the LEA's own programs and where there is a formal trust agreement with the donor. Gifts or bequests not covered by a formal trust agreement should be accounted for in the General Fund.

**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 Inter Fund 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.

Second Interim  
DISTRICT CERTIFICATION OF INTERIM REPORT  
For the Fiscal Year 2022-23

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: [Signature] District Superintendent or Designee Date: 03.21.2023

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:  
This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 21, 2023 Signed: [Signature]  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Ralph Crame Telephone: 650-697-5693 ext 041  
Title: Chief Business Official E-mail: rcrame@millbraesd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	

**Second Interim**  
**DISTRICT CERTIFICATION OF INTERIM REPORT**  
For the Fiscal Year 2022-23

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

G = General  
Ledger Data; S =  
Supplemental  
Data

Data Supplied For:					
Form	Description	2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G		G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund	G	G	G	G
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G

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Millbrae Elementary  
San Mateo County

49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund	S	S	S	GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G

01CSI	Criteria and Standards Review	S	S	S	S
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	21,566,950.00	22,933,548.00	16,590,627.69	22,922,670.00	(10,878.00)	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	402,614.00	401,423.00	261,426.85	405,337.00	3,914.00	1.0%
4) Other Local Revenue		8600-8799	613,901.00	667,248.00	522,256.71	719,112.00	51,864.00	7.8%
5) TOTAL, REVENUES			22,583,465.00	24,002,219.00	17,374,311.25	24,047,119.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,008,072.00	9,724,303.00	4,994,233.24	10,459,940.00	(735,637.00)	-7.6%
2) Classified Salaries		2000-2999	2,453,113.00	2,428,724.00	1,312,686.27	2,656,671.00	(227,947.00)	-9.4%
3) Employee Benefits		3000-3999	4,659,347.00	4,515,606.00	2,197,953.13	4,782,369.00	(266,763.00)	-5.9%
4) Books and Supplies		4000-4999	280,287.00	403,413.00	172,894.39	419,174.00	(15,761.00)	-3.9%
5) Services and Other Operating Expenditures		5000-5999	1,656,309.00	2,128,482.00	1,083,356.53	2,116,099.00	12,383.00	0.6%
6) Capital Outlay		6000-6999	0.00	5,000.00	4,600.33	5,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	42,022.00	42,022.00	17,804.57	42,022.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(109,190.00)	(72,582.00)	0.00	(65,792.00)	(6,790.00)	9.4%
9) TOTAL, EXPENDITURES			18,989,960.00	19,174,968.00	9,783,528.46	20,415,483.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,593,505.00	4,827,251.00	7,590,782.79	3,631,636.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,232,884.00)	(4,123,669.00)	0.00	(4,161,812.00)	(38,143.00)	0.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,137,493.00)	(4,028,278.00)	0.00	(4,066,421.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(543,988.00)	798,973.00	7,590,782.79	(434,785.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,488,048.59	5,488,048.59		5,488,048.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,488,048.59	5,488,048.59		5,488,048.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,488,048.59	5,488,048.59		5,488,048.59		
2) Ending Balance, June 30 (E + F1e)			4,944,060.59	6,287,021.59		5,053,263.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	0.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,019,179.59	4,089,360.38		3,849,372.15		
Reserve for Supplemental Grant Carry Over	0000	9780	117,211.00					
Reserve for Negotiations 1% Settlement	0000	9780	220,000.00					
Reserve for Deficit Spending	0000	9780	3,351,034.40					
Other Assignments - Lottery	1100	9780	330,934.19					
Reserve for Supplemental Carry Over	0000	9780		117,211.00				
Reserve for Negotiations 1%	0000	9780		220,000.00				
Reserve for Deficit Spending	0000	9780		3,351,034.40				
Reserve for Deficit Spending	0000	9780		70,180.79				
Lottery	1100	9780		330,934.19				
Reserve for Deficit Spending	0000	9780				3,518,437.96		
Other Assignments	1100	9780				330,934.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	922,381.00	922,381.00		1,043,910.51		
Unassigned/Unappropriated Amount		9790	0.00	1,275,280.21		157,480.93		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	15,985,687.00	17,028,317.00	11,588,892.00	17,018,058.00	(10,259.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	5,581,263.00	5,905,231.00	3,060,390.00	5,904,612.00	(619.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	48,585.00	46,943.00	23,983.31	46,943.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	12,828,969.00	13,622,025.00	8,001,451.30	13,622,025.00	0.00	0.0%
Unsecured Roll Taxes		8042	568,193.00	558,870.00	548,487.52	558,870.00	0.00	0.0%
Prior Years' Taxes		8043	(7,018.00)	6,933.00	6,933.45	6,933.00	0.00	0.0%
Supplemental Taxes		8044	3,230,152.00	3,943,037.00	2,200,533.24	3,943,037.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(17,938,277.00)	(19,563,458.00)	(9,697,413.46)	(19,563,458.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,269,396.00	1,385,650.00	857,370.33	1,385,650.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subtotal, LCFF Sources			21,566,950.00	22,933,548.00	16,590,627.69	22,922,670.00	(10,878.00)	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>21,566,950.00</b>	<b>22,933,548.00</b>	<b>16,590,627.69</b>	<b>22,922,670.00</b>	<b>(10,878.00)</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	72,050.00	70,859.00	70,859.00	70,859.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	330,564.00	330,564.00	186,654.35	330,564.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	3,913.50	3,914.00	3,914.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>402,614.00</b>	<b>401,423.00</b>	<b>261,426.85</b>	<b>405,337.00</b>	<b>3,914.00</b>	<b>1.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	441,958.00	495,305.00	326,655.57	495,305.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	103,205.47	103,206.00	23,206.00	29.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	91,943.00	91,943.00	92,395.67	120,601.00	28,658.00	31.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			613,901.00	667,248.00	522,256.71	719,112.00	51,864.00	7.8%
<b>TOTAL, REVENUES</b>			22,583,465.00	24,002,219.00	17,374,311.25	24,047,119.00	44,900.00	0.2%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	7,870,299.00	7,757,001.00	4,000,242.60	8,347,769.00	(590,768.00)	-7.6%
Certificated Pupil Support Salaries		1200	755,288.00	562,682.00	219,552.20	562,682.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,280,203.00	1,302,338.00	739,323.51	1,447,207.00	(144,869.00)	-11.1%
Other Certificated Salaries		1900	102,282.00	102,282.00	35,114.93	102,282.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			10,008,072.00	9,724,303.00	4,994,233.24	10,459,940.00	(735,637.00)	-7.6%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	217,601.00	206,393.00	81,604.93	206,394.00	(1.00)	0.0%
Classified Support Salaries		2200	559,009.00	550,563.00	315,410.08	552,073.00	(1,510.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	612,752.00	644,060.00	395,609.09	658,025.00	(13,965.00)	-2.2%
Clerical, Technical and Office Salaries		2400	1,036,751.00	1,002,708.00	514,162.67	1,215,279.00	(212,571.00)	-21.2%
Other Classified Salaries		2900	27,000.00	25,000.00	5,899.50	24,900.00	100.00	0.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			2,453,113.00	2,428,724.00	1,312,686.27	2,656,671.00	(227,947.00)	-9.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,980,286.00	1,961,305.00	964,791.48	2,095,823.00	(134,518.00)	-6.9%
PERS		3201-3202	584,183.00	561,972.00	275,981.36	603,219.00	(41,247.00)	-7.3%
OASDI/Medicare/Alternative		3301-3302	326,150.00	316,857.00	161,911.66	343,659.00	(26,802.00)	-8.5%
Health and Welfare Benefits		3401-3402	962,706.00	955,238.00	406,757.29	991,000.00	(35,762.00)	-3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	63,186.00	61,415.00	30,768.78	66,152.00	(4,737.00)	-7.7%
Workers' Compensation		3601-3602	401,272.00	317,255.00	155,971.90	340,949.00	(23,694.00)	-7.5%
OPEB, Allocated		3701-3702	341,000.00	341,000.00	201,441.66	341,003.00	(3.00)	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	564.00	564.00	329.00	564.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,659,347.00</b>	<b>4,515,606.00</b>	<b>2,197,953.13</b>	<b>4,782,369.00</b>	<b>(266,763.00)</b>	<b>-5.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	210,287.00	217,696.00	144,107.67	225,591.00	(7,895.00)	-3.6%
Noncapitalized Equipment		4400	70,000.00	185,717.00	28,786.72	193,583.00	(7,866.00)	-4.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>280,287.00</b>	<b>403,413.00</b>	<b>172,894.39</b>	<b>419,174.00</b>	<b>(15,761.00)</b>	<b>-3.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	26,050.00	26,100.00	16,188.72	34,200.00	(8,100.00)	-31.0%
Dues and Memberships		5300	15,300.00	27,575.00	25,243.06	27,725.00	(150.00)	-0.5%
Insurance		5400-5450	318,001.00	318,001.00	319,430.00	318,608.00	(607.00)	-0.2%
Operations and Housekeeping Services		5500	418,000.00	418,480.00	214,087.86	418,480.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	743,158.00	1,202,526.00	463,142.25	1,177,206.00	25,320.00	2.1%
Communications		5900	135,800.00	135,800.00	45,264.64	139,880.00	(4,080.00)	-3.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,656,309.00</b>	<b>2,128,482.00</b>	<b>1,083,356.53</b>	<b>2,116,099.00</b>	<b>12,383.00</b>	<b>0.6%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	5,000.00	4,600.33	5,000.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>5,000.00</b>	<b>4,600.33</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	11,500.00	11,500.00	0.00	11,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,400.00	1,400.00	294.78	1,400.00	0.00	0.0%
Other Debt Service - Principal		7439	29,122.00	29,122.00	17,509.79	29,122.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			42,022.00	42,022.00	17,804.57	42,022.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(75,190.00)	(38,582.00)	0.00	(31,792.00)	(6,790.00)	17.6%
Transfers of Indirect Costs - Interfund		7350	(34,000.00)	(34,000.00)	0.00	(34,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(109,190.00)	(72,582.00)	0.00	(65,792.00)	(6,790.00)	9.4%
TOTAL, EXPENDITURES			18,989,960.00	19,174,968.00	9,783,528.46	20,415,483.00	(1,240,515.00)	-6.5%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(4,232,884.00)	(4,123,669.00)	0.00	(4,161,812.00)	(38,143.00)	0.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,232,884.00)	(4,123,669.00)	0.00	(4,161,812.00)	(38,143.00)	0.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,137,493.00)	(4,028,278.00)	0.00	(4,066,421.00)	(38,143.00)	0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,553,256.00	1,516,259.00	691,637.64	1,516,259.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,980,668.00	1,902,805.00	846,893.48	1,912,538.00	9,733.00	0.5%
3) Other State Revenue		8300-8599	2,646,756.00	6,548,753.29	2,825,562.43	6,143,511.29	(405,242.00)	-6.2%
4) Other Local Revenue		8600-8799	1,246,043.00	1,681,032.00	1,505,283.45	1,697,183.00	16,151.00	1.0%
5) TOTAL, REVENUES			7,426,723.00	11,648,849.29	5,869,377.00	11,269,491.29		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,146,589.00	3,477,642.00	1,320,294.28	3,410,898.00	66,744.00	1.9%
2) Classified Salaries		2000-2999	1,640,365.00	1,398,678.00	752,305.45	1,412,419.00	(13,741.00)	-1.0%
3) Employee Benefits		3000-3999	3,267,781.00	3,066,093.29	732,026.07	3,070,868.29	(4,775.00)	-0.2%
4) Books and Supplies		4000-4999	447,537.00	559,439.81	154,241.81	519,160.81	40,279.00	7.2%
5) Services and Other Operating Expenditures		5000-5999	2,862,963.00	5,461,424.00	1,172,168.08	5,620,748.00	(159,324.00)	-2.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	315,648.00	315,648.00	50,552.66	315,648.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	75,190.00	38,582.00	0.00	31,792.00	6,790.00	17.6%
9) TOTAL, EXPENDITURES			11,756,073.00	14,317,507.10	4,181,588.35	14,381,534.10		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,329,350.00)	(2,668,657.81)	1,687,788.65	(3,112,042.81)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,232,884.00	4,123,669.00	0.00	4,161,812.00	38,143.00	0.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,232,884.00	4,123,669.00	0.00	4,161,812.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(96,466.00)	1,455,011.19	1,687,788.65	1,049,769.19		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,670,733.02	1,670,733.02		1,670,733.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,670,733.02	1,670,733.02		1,670,733.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,670,733.02	1,670,733.02		1,670,733.02		
2) Ending Balance, June 30 (E + F1e)			1,574,267.02	3,125,744.21		2,720,502.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,752,057.02	3,125,744.73		2,720,502.73		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(177,790.00)	(.52)		(.52)		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,553,256.00	1,516,259.00	691,637.64	1,516,259.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,553,256.00	1,516,259.00	691,637.64	1,516,259.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	454,042.00	373,393.00	451,854.34	373,393.00	0.00	0.0%
Special Education Discretionary Grants		8182	12,243.00	36,443.00	0.00	36,443.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	163,241.00	153,508.00	106,466.00	163,241.00	9,733.00	6.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	38,538.00	45,516.00	9,367.26	45,516.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	49,374.00	55,889.00	12,594.68	55,889.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,899.00	19,494.00	19,261.00	19,494.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,252,331.00	1,218,562.00	247,350.20	1,218,562.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,980,668.00</b>	<b>1,902,805.00</b>	<b>846,893.48</b>	<b>1,912,538.00</b>	<b>9,733.00</b>	<b>0.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	131,820.00	139,762.00	27,802.64	139,762.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	142,814.00	142,814.00	3,913.08	142,814.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	6,000.00	6,000.00	(.83)	6,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Revenue	All Other	8590	2,366,122.00	6,260,177.29	2,793,847.54	5,854,935.29	(405,242.00)	-6.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,646,756.00</b>	<b>6,548,753.29</b>	<b>2,825,562.43</b>	<b>6,143,511.29</b>	<b>(405,242.00)</b>	<b>-6.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	611,043.00	611,043.00	392,413.50	611,043.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	135,000.00	135,000.00	174,730.42	135,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	500,000.00	934,989.00	938,139.53	951,140.00	16,151.00	1.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
	6360	8793						
From JPAs			0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,246,043.00	1,681,032.00	1,505,283.45	1,697,183.00	16,151.00	1.0%
<b>TOTAL, REVENUES</b>			7,426,723.00	11,648,849.29	5,869,377.00	11,269,491.29	(379,358.00)	-3.3%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,066,055.00	2,311,248.00	802,182.06	2,314,504.00	(3,256.00)	-0.1%
Certificated Pupil Support Salaries		1200	69,085.00	69,763.00	34,881.50	69,763.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	293,685.00	365,761.00	157,731.53	365,761.00	0.00	0.0%
Other Certificated Salaries		1900	717,764.00	730,870.00	325,499.19	660,870.00	70,000.00	9.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			3,146,589.00	3,477,642.00	1,320,294.28	3,410,898.00	66,744.00	1.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	822,286.00	568,341.00	266,964.07	556,753.00	11,588.00	2.0%
Classified Support Salaries		2200	370,216.00	385,653.00	227,185.89	391,680.00	(6,027.00)	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	154,772.00	156,320.00	91,186.69	156,320.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	293,091.00	288,364.00	166,968.80	307,666.00	(19,302.00)	-6.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,640,365.00	1,398,678.00	752,305.45	1,412,419.00	(13,741.00)	-1.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,957,565.00	1,930,295.29	229,023.78	1,921,891.29	8,404.00	0.4%
PERS		3201-3202	443,134.00	407,867.00	212,502.39	419,706.00	(11,839.00)	-2.9%
OASDI/Medicare/Alternative		3301-3302	181,456.00	164,914.00	80,599.34	171,422.00	(6,508.00)	-3.9%
Health and Welfare Benefits		3401-3402	515,389.00	414,554.00	147,964.50	409,925.00	4,629.00	1.1%
Unemployment Insurance		3501-3502	23,241.00	23,071.00	10,150.83	23,434.00	(363.00)	-1.6%
Workers' Compensation		3601-3602	146,432.00	124,828.00	51,456.23	123,926.00	902.00	0.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	564.00	564.00	329.00	564.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			3,267,781.00	3,066,093.29	732,026.07	3,070,868.29	(4,775.00)	-0.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	447,537.00	549,701.81	154,241.81	509,422.81	40,279.00	7.3%
Noncapitalized Equipment		4400	0.00	9,738.00	0.00	9,738.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			447,537.00	559,439.81	154,241.81	519,160.81	40,279.00	7.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	925,972.00	1,270,155.00	409,122.62	1,314,570.00	(44,415.00)	-3.5%
Travel and Conferences		5200	389,480.00	53,427.00	53,465.40	100,427.00	(47,000.00)	-88.0%
Dues and Memberships		5300	1,700.00	1,700.00	1,300.53	1,700.00	0.00	0.0%
Insurance		5400-5450	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,544,811.00	4,135,142.00	708,199.53	4,202,571.00	(67,429.00)	-1.6%
Communications		5900	0.00	0.00	80.00	480.00	(480.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,862,963.00	5,461,424.00	1,172,168.08	5,620,748.00	(159,324.00)	-2.9%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	315,648.00	315,648.00	50,552.66	315,648.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			315,648.00	315,648.00	50,552.66	315,648.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	75,190.00	38,582.00	0.00	31,792.00	6,790.00	17.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			75,190.00	38,582.00	0.00	31,792.00	6,790.00	17.6%
TOTAL, EXPENDITURES			11,756,073.00	14,317,507.10	4,181,588.35	14,381,534.10	(64,027.00)	-0.4%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

Millbrae Elementary  
San Mateo County

2022-23 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000  
Form 011  
D82X1DNRD1(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	4,232,884.00	4,123,669.00	0.00	4,161,812.00	38,143.00	0.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,232,884.00	4,123,669.00	0.00	4,161,812.00	38,143.00	0.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,232,884.00	4,123,669.00	0.00	4,161,812.00	(38,143.00)	-0.9%

2022-23 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	23,120,206.00	24,449,807.00	17,282,265.33	24,438,929.00	(10,878.00)	0.0%
2) Federal Revenue		8100-8299	1,980,668.00	1,902,805.00	846,893.48	1,912,538.00	9,733.00	0.5%
3) Other State Revenue		8300-8599	3,049,370.00	6,950,176.29	3,086,989.28	6,548,848.29	(401,328.00)	-5.8%
4) Other Local Revenue		8600-8799	1,859,944.00	2,348,280.00	2,027,540.16	2,416,295.00	68,015.00	2.9%
5) TOTAL, REVENUES			30,010,188.00	35,651,068.29	23,243,688.25	35,316,610.29		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	13,154,661.00	13,201,945.00	6,314,527.52	13,870,838.00	(668,893.00)	-5.1%
2) Classified Salaries		2000-2999	4,093,478.00	3,827,402.00	2,064,991.72	4,069,090.00	(241,688.00)	-6.3%
3) Employee Benefits		3000-3999	7,927,128.00	7,581,699.29	2,929,979.20	7,853,237.29	(271,538.00)	-3.6%
4) Books and Supplies		4000-4999	727,824.00	962,852.81	327,136.20	938,334.81	24,518.00	2.5%
5) Services and Other Operating Expenditures		5000-5999	4,519,272.00	7,589,906.00	2,255,524.61	7,736,847.00	(146,941.00)	-1.9%
6) Capital Outlay		6000-6999	0.00	5,000.00	4,600.33	5,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	357,670.00	357,670.00	68,357.23	357,670.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(34,000.00)	(34,000.00)	0.00	(34,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			30,746,033.00	33,492,475.10	13,965,116.81	34,797,017.10		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(735,845.00)	2,158,593.19	9,278,571.44	519,593.19		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			95,391.00	95,391.00	0.00	95,391.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(640,454.00)	2,253,984.19	9,278,571.44	614,984.19		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,158,781.61	7,158,781.61		7,158,781.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,158,781.61	7,158,781.61		7,158,781.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,158,781.61	7,158,781.61		7,158,781.61		
2) Ending Balance, June 30 (E + F1e)			6,518,327.61	9,412,765.80		7,773,765.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	0.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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b) Restricted		9740	1,752,057.02	3,125,744.73		2,720,502.73		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,019,179.59	4,089,360.38		3,849,372.15		
Reserve for Supplemental Grant Carry Over	0000	9780	117,211.00					
Reserve for Negotiations 1% Settlement	0000	9780	220,000.00					
Reserve for Deficit Spending	0000	9780	3,351,034.40					
Other Assignments - Lottery	1100	9780	330,934.19					
Reserve for Supplemental Carry Over	0000	9780		117,211.00				
Reserve for Negotiations 1%	0000	9780		220,000.00				
Reserve for Deficit Spending	0000	9780		3,351,034.40				
Reserve for Deficit Spending	0000	9780		70,180.79				
Lottery	1100	9780		330,934.19				
Reserve for Deficit Spending	0000	9780				3,518,437.96		
Other Assignments	1100	9780				330,934.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	922,381.00	922,381.00		1,043,910.51		
Unassigned/Unappropriated Amount		9790	(177,790.00)	1,275,279.69		157,480.41		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	15,985,687.00	17,028,317.00	11,588,892.00	17,018,058.00	(10,259.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	5,581,263.00	5,905,231.00	3,060,390.00	5,904,612.00	(619.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	48,585.00	46,943.00	23,983.31	46,943.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	12,828,969.00	13,622,025.00	8,001,451.30	13,622,025.00	0.00	0.0%
Unsecured Roll Taxes		8042	568,193.00	558,870.00	548,487.52	558,870.00	0.00	0.0%
Prior Years' Taxes		8043	(7,018.00)	6,933.00	6,933.45	6,933.00	0.00	0.0%
Supplemental Taxes		8044	3,230,152.00	3,943,037.00	2,200,533.24	3,943,037.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(17,938,277.00)	(19,563,458.00)	(9,697,413.46)	(19,563,458.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,269,396.00	1,385,650.00	857,370.33	1,385,650.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			21,566,950.00	22,933,548.00	16,590,627.69	22,922,670.00	(10,878.00)	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	1,553,256.00	1,516,259.00	691,637.64	1,516,259.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>23,120,206.00</b>	<b>24,449,807.00</b>	<b>17,282,265.33</b>	<b>24,438,929.00</b>	<b>(10,878.00)</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	454,042.00	373,393.00	451,854.34	373,393.00	0.00	0.0%
Special Education Discretionary Grants		8182	12,243.00	36,443.00	0.00	36,443.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	163,241.00	153,508.00	106,466.00	163,241.00	9,733.00	6.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	38,538.00	45,516.00	9,367.26	45,516.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	49,374.00	55,889.00	12,594.68	55,889.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,899.00	19,494.00	19,261.00	19,494.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,252,331.00	1,218,562.00	247,350.20	1,218,562.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,980,668.00</b>	<b>1,902,805.00</b>	<b>846,893.48</b>	<b>1,912,538.00</b>	<b>9,733.00</b>	<b>0.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%

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All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	72,050.00	70,859.00	70,859.00	70,859.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	462,384.00	470,326.00	214,456.99	470,326.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	142,814.00	142,814.00	3,913.08	142,814.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	6,000.00	6,000.00	(.83)	6,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,366,122.00	6,260,177.29	2,797,761.04	5,858,849.29	(401,328.00)	-6.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,049,370.00</b>	<b>6,950,176.29</b>	<b>3,086,989.28</b>	<b>6,548,848.29</b>	<b>(401,328.00)</b>	<b>-5.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	611,043.00	611,043.00	392,413.50	611,043.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	135,000.00	135,000.00	174,730.42	135,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	441,958.00	495,305.00	326,655.57	495,305.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	103,205.47	103,206.00	23,206.00	29.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%

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Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	591,943.00	1,026,932.00	1,030,535.20	1,071,741.00	44,809.00	4.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,859,944.00</b>	<b>2,348,280.00</b>	<b>2,027,540.16</b>	<b>2,416,295.00</b>	<b>68,015.00</b>	<b>2.9%</b>
<b>TOTAL, REVENUES</b>			<b>30,010,188.00</b>	<b>35,651,068.29</b>	<b>23,243,688.25</b>	<b>35,316,610.29</b>	<b>(334,458.00)</b>	<b>-0.9%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	9,936,354.00	10,068,249.00	4,802,424.66	10,662,273.00	(594,024.00)	-5.9%
Certificated Pupil Support Salaries		1200	824,373.00	632,445.00	254,433.70	632,445.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,573,888.00	1,668,099.00	897,055.04	1,812,968.00	(144,869.00)	-8.7%
Other Certificated Salaries		1900	820,046.00	833,152.00	360,614.12	763,152.00	70,000.00	8.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>13,154,661.00</b>	<b>13,201,945.00</b>	<b>6,314,527.52</b>	<b>13,870,838.00</b>	<b>(668,893.00)</b>	<b>-5.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,039,887.00	774,734.00	348,569.00	763,147.00	11,587.00	1.5%
Classified Support Salaries		2200	929,225.00	936,216.00	542,595.97	943,753.00	(7,537.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	767,524.00	800,380.00	486,795.78	814,345.00	(13,965.00)	-1.7%
Clerical, Technical and Office Salaries		2400	1,036,751.00	1,002,708.00	514,162.67	1,215,279.00	(212,571.00)	-21.2%
Other Classified Salaries		2900	320,091.00	313,364.00	172,868.30	332,566.00	(19,202.00)	-6.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,093,478.00</b>	<b>3,827,402.00</b>	<b>2,064,991.72</b>	<b>4,069,090.00</b>	<b>(241,688.00)</b>	<b>-6.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,937,851.00	3,891,600.29	1,193,815.26	4,017,714.29	(126,114.00)	-3.2%
PERS		3201-3202	1,027,317.00	969,839.00	488,483.75	1,022,925.00	(53,086.00)	-5.5%
OASDI/Medicare/Alternative		3301-3302	507,606.00	481,771.00	242,511.00	515,081.00	(33,310.00)	-6.9%
Health and Welfare Benefits		3401-3402	1,478,095.00	1,369,792.00	554,721.79	1,400,925.00	(31,133.00)	-2.3%

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Unemployment Insurance		3501-3502	86,427.00	84,486.00	40,919.61	89,586.00	(5,100.00)	-6.0%
Workers' Compensation		3601-3602	547,704.00	442,083.00	207,428.13	464,875.00	(22,792.00)	-5.2%
OPEB, Allocated		3701-3702	341,000.00	341,000.00	201,441.66	341,003.00	(3.00)	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,128.00	1,128.00	658.00	1,128.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,927,128.00</b>	<b>7,581,699.29</b>	<b>2,929,979.20</b>	<b>7,853,237.29</b>	<b>(271,538.00)</b>	<b>-3.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	657,824.00	767,397.81	298,349.48	735,013.81	32,384.00	4.2%
Noncapitalized Equipment		4400	70,000.00	195,455.00	28,786.72	203,321.00	(7,866.00)	-4.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>727,824.00</b>	<b>962,852.81</b>	<b>327,136.20</b>	<b>938,334.81</b>	<b>24,518.00</b>	<b>2.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	925,972.00	1,270,155.00	409,122.62	1,314,570.00	(44,415.00)	-3.5%
Travel and Conferences		5200	415,530.00	79,527.00	69,654.12	134,627.00	(55,100.00)	-69.3%
Dues and Memberships		5300	17,000.00	29,275.00	26,543.59	29,425.00	(150.00)	-0.5%
Insurance		5400-5450	319,001.00	319,001.00	319,430.00	319,608.00	(607.00)	-0.2%
Operations and Housekeeping Services		5500	418,000.00	418,480.00	214,087.86	418,480.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,287,969.00	5,337,668.00	1,171,341.78	5,379,777.00	(42,109.00)	-0.8%
Communications		5900	135,800.00	135,800.00	45,344.64	140,360.00	(4,560.00)	-3.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,519,272.00</b>	<b>7,589,906.00</b>	<b>2,255,524.61</b>	<b>7,736,847.00</b>	<b>(146,941.00)</b>	<b>-1.9%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	5,000.00	4,600.33	5,000.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>5,000.00</b>	<b>4,600.33</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	327,148.00	327,148.00	50,552.66	327,148.00	0.00	0.0%

2022-23 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,400.00	1,400.00	294.78	1,400.00	0.00	0.0%
Other Debt Service - Principal		7439	29,122.00	29,122.00	17,509.79	29,122.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			357,670.00	357,670.00	68,357.23	357,670.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(34,000.00)	(34,000.00)	0.00	(34,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(34,000.00)	(34,000.00)	0.00	(34,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			30,746,033.00	33,492,475.10	13,965,116.81	34,797,017.10	(1,304,542.00)	-3.9%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

2022-23 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%

Millbrae Elementary  
San Mateo County

Second Interim  
General Fund  
Exhibit: Restricted Balance Detail

41 68973 0000000  
Form 011  
D82X1DNRD1(2022-23)

Resource	Description	2022-23 Projected Totals
6300	Lottery : Instructional Materials	.17
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	945,567.00
7311	Classified School Employee Professional Development Block Grant	10,532.00
7425	Expanded Learning Opportunities (ELO) Grant	.04
7435	Learning Recovery Emergency Block Grant	1,764,403.00
9010	Other Restricted Local	.52
Total, Restricted Balance		2,720,502.73

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,189,728.00	562,623.00	358,346.80	562,623.00	0.00	0.0%
3) Other State Revenue		8300-8599	78,601.00	923,374.62	382,080.63	923,374.62	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	3,893.00	4,128.08	4,613.00	720.00	18.5%
5) TOTAL, REVENUES			1,269,829.00	1,489,890.62	744,555.51	1,490,610.62		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	435,380.00	432,359.00	217,642.11	429,146.00	3,213.00	0.7%
3) Employee Benefits		3000-3999	207,426.00	197,080.00	92,618.43	196,044.00	1,036.00	0.5%
4) Books and Supplies		4000-4999	578,520.00	674,831.00	257,208.17	672,174.00	2,657.00	0.4%
5) Services and Other Operating Expenditures		5000-5999	37,898.00	37,898.00	23,324.00	45,524.00	(7,626.00)	-20.1%
6) Capital Outlay		6000-6999	0.00	100,000.00	8,396.19	100,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	34,000.00	34,000.00	0.00	34,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,293,224.00	1,476,168.00	599,188.90	1,476,888.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(23,395.00)	13,722.62	145,366.61	13,722.62		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(23,395.00)	13,722.62	145,366.61	13,722.62		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	465,843.28	465,843.28		465,843.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			465,843.28	465,843.28		465,843.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			465,843.28	465,843.28		465,843.28		
2) Ending Balance, June 30 (E + F1e)			442,448.28	479,565.90		479,565.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	442,448.28	479,565.90		479,565.90		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	1,189,728.00	462,623.00	268,346.80	462,623.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	100,000.00	90,000.00	100,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,189,728.00	562,623.00	358,346.80	562,623.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	78,601.00	923,374.62	382,080.63	923,374.62	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			78,601.00	923,374.62	382,080.63	923,374.62	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	3,200.00	3,435.14	3,700.00	500.00	15.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	693.00	692.94	913.00	220.00	31.7%
TOTAL, OTHER LOCAL REVENUE			1,500.00	3,893.00	4,128.08	4,613.00	720.00	18.5%
TOTAL, REVENUES			1,269,829.00	1,489,890.62	744,555.51	1,490,610.62		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	270,089.00	264,431.00	120,540.37	261,191.00	3,240.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	153,262.00	154,794.00	89,660.53	154,794.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,029.00	13,134.00	7,441.21	13,161.00	(27.00)	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			435,380.00	432,359.00	217,642.11	429,146.00	3,213.00	0.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	113,567.00	110,795.00	52,652.72	110,295.00	500.00	0.5%
OASDI/Medicare/Alternative		3301-3302	34,719.00	33,732.00	16,340.86	33,196.00	536.00	1.6%
Health and Welfare Benefits		3401-3402	42,577.00	39,427.00	17,082.63	39,427.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,152.00	2,107.00	1,078.00	2,107.00	0.00	0.0%

Millbrae Elementary  
San Mateo County

2022-23 Second Interim  
Cafeteria Special Revenue Fund  
Expenditures by Object

4168973000000  
Form 131  
D82X1DNRD1(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	14,411.00	11,019.00	5,464.22	11,019.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			207,426.00	197,080.00	92,618.43	196,044.00	1,036.00	0.5%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	10,000.00	18,724.44	35,193.00	(25,193.00)	-251.9%
Noncapitalized Equipment		4400	15,000.00	15,000.00	0.00	7,900.00	7,100.00	47.3%
Food		4700	553,520.00	649,831.00	238,483.73	629,081.00	20,750.00	3.2%
TOTAL, BOOKS AND SUPPLIES			578,520.00	674,831.00	257,208.17	672,174.00	2,657.00	0.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,400.00	1,400.00	350.00	1,400.00	0.00	0.0%
Dues and Memberships		5300	450.00	450.00	355.00	550.00	(100.00)	-22.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	36,048.00	36,048.00	22,579.00	43,334.00	(7,286.00)	-20.2%
Communications		5900	0.00	0.00	40.00	240.00	(240.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,898.00	37,898.00	23,324.00	45,524.00	(7,626.00)	-20.1%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	100,000.00	8,396.19	100,000.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
TOTAL, CAPITAL OUTLAY			0.00	100,000.00	8,396.19	100,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	34,000.00	34,000.00	0.00	34,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			34,000.00	34,000.00	0.00	34,000.00	0.00	0.0%
TOTAL, EXPENDITURES			1,293,224.00	1,476,168.00	599,188.90	1,476,888.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Millbrae Elementary  
San Mateo County

2022-23 Second Interim  
Cafeteria Special Revenue Fund  
Expenditures by Object

4168973000000  
Form 131  
D82X1DNRD1(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	453,465.68
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	26,100.22
Total, Restricted Balance		479,565.90

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,400.00	6,400.00	6,042.42	6,400.00	0.00	0.0%
5) TOTAL, REVENUES			6,400.00	6,400.00	6,042.42	6,400.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,400.00	6,400.00	6,042.42	6,400.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,400.00	6,400.00	6,042.42	6,400.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	896,686.12	896,686.12		896,686.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			896,686.12	896,686.12		896,686.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			896,686.12	896,686.12		896,686.12		
2) Ending Balance, June 30 (E + F1e)			903,086.12	903,086.12		903,086.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	903,086.12	903,086.12		903,086.12		
Other Assignments	0000	9780		903,086.12				
Other Assignments	0000	9780	903,086.12					
Other Assignments	0000	9780				903,086.12		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,400.00	6,400.00	6,042.42	6,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,400.00	6,400.00	6,042.42	6,400.00	0.00	0.0%
TOTAL, REVENUES			6,400.00	6,400.00	6,042.42	6,400.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Millbrae Elementary  
San Mateo County

2022-23 Second Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Restricted Detail

41689730000000  
Form 171  
D82X1DNRD1(2022-23)

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	168.00	393.44	394.00	226.00	134.5%
5) TOTAL, REVENUES			0.00	168.00	393.44	394.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	168.00	393.44	394.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	168.00	393.44	394.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,494.60	50,494.60		50,494.60	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,494.60	50,494.60		50,494.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,494.60	50,494.60		50,494.60		
2) Ending Balance, June 30 (E + F1e)			50,494.60	50,662.60		50,888.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	50,494.60	50,662.60		50,888.60		
c) Committed								

Millbrae Elementary  
San Mateo County

2022-23 Second Interim  
Foundation Special Revenue Fund  
Expenditures by Object

4168973000000  
Form 191  
D82X1DNRD1(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	168.00	393.44	394.00	226.00	134.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	168.00	393.44	394.00	226.00	134.5%
TOTAL, REVENUES			0.00	168.00	393.44	394.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Millbrae Elementary  
San Mateo County

2022-23 Second Interim  
Foundation Special Revenue Fund  
Expenditures by Object

41689730000000  
Form 19I  
D82X1DNRD1(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
( - b + c - d + e)			0.00	0.00	0.00	0.00		

Millbrae Elementary  
San Mateo County

2022-23 Second Interim  
Foundation Special Revenue Fund  
Restricted Detail

4168973000000  
Form 19I  
D82X1DNRD1(2022-23)

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	50,888.60
Total, Restricted Balance		50,888.60

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	16,502.34	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	16,502.34	20,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			20,000.00	20,000.00	16,502.34	20,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			20,000.00	20,000.00	16,502.34	20,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,117,963.59	2,117,963.59		2,117,963.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,117,963.59	2,117,963.59		2,117,963.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,117,963.59	2,117,963.59		2,117,963.59		
2) Ending Balance, June 30 (E + F1e)			2,137,963.59	2,137,963.59		2,137,963.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,927,565.92	1,927,565.92		1,927,565.92		
c) Committed								

Millbrae Elementary  
San Mateo County

2022-23 Second Interim  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

4168973000000  
Form 201  
D82X1DNRD1(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	210,397.67	210,397.67		210,397.67		
Other Assignments	0000	9780		210,397.67				
Other Assignments	0000	9780	210,397.67					
Other Assignments	0000	9780				210,397.67		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	20,000.00	20,000.00	16,502.34	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	16,502.34	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	16,502.34	20,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Millbrae Elementary  
San Mateo County

2022-23 Second Interim  
Special Reserve Fund for Postemployment Benefits  
Restricted Detail

41689730000000  
Form 201  
D82X1DNRD1(2022-23)

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	1,927,565.92
Total, Restricted Balance		1,927,565.92

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,000.00	110,320.00	111,388.09	112,020.00	1,700.00	1.5%
5) TOTAL, REVENUES			66,000.00	110,320.00	111,388.09	112,020.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	8,320.00	6,210.00	28,320.00	(20,000.00)	-240.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	8,320.00	6,210.00	28,320.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			66,000.00	102,000.00	105,178.09	83,700.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			66,000.00	102,000.00	105,178.09	83,700.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	910,595.50	910,595.50		910,595.50	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			910,595.50	910,595.50		910,595.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			910,595.50	910,595.50		910,595.50		
2) Ending Balance, June 30 (E + F1e)			976,595.50	1,012,595.50		994,295.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	914,943.43	956,943.43		958,643.43		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	61,652.07	55,652.07		35,652.07		
Other Assignments	0000	9780		55,652.07				
Other Assignments	0000	9780	61,652.07					
Other Assignments	0000	9780				35,652.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	8,320.00	7,694.32	8,320.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	60,000.00	102,000.00	103,693.77	103,700.00	1,700.00	1.7%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			66,000.00	110,320.00	111,388.09	112,020.00	1,700.00	1.5%
TOTAL, REVENUES			66,000.00	110,320.00	111,388.09	112,020.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Millbrae Elementary  
San Mateo County

2022-23 Second Interim  
Capital Facilities Fund  
Expenditures by Object

4168973000000  
Form 251  
D82X1DNRD1(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	8,320.00	6,210.00	28,320.00	(20,000.00)	-240.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	8,320.00	6,210.00	28,320.00	(20,000.00)	-240.4%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	8,320.00	6,210.00	28,320.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Millbrae Elementary  
San Mateo County

2022-23 Second Interim  
Capital Facilities Fund  
Restricted Detail

4168973000000  
Form 25I  
D82X1DNRD1(2022-23)

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	958,643.43
Total, Restricted Balance		958,643.43

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	653,000.00	683,540.00	124,452.40	683,540.00	0.00	0.0%
5) TOTAL, REVENUES			653,000.00	683,540.00	124,452.40	683,540.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	29,600.00	63,200.00	46,954.59	63,200.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	167,900.00	171,900.00	177,804.61	196,450.00	(24,550.00)	-14.3%
6) Capital Outlay		6000-6999	0.00	766,000.00	218,957.58	790,966.00	(24,966.00)	-3.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			197,500.00	1,001,100.00	443,716.78	1,050,616.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			455,500.00	(317,560.00)	(319,264.38)	(367,076.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(95,391.00)	(95,391.00)	0.00	(95,391.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			360,109.00	(412,951.00)	(319,264.38)	(462,467.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,637,916.16	13,637,916.16		13,637,916.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,637,916.16	13,637,916.16		13,637,916.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,637,916.16	13,637,916.16		13,637,916.16		
2) Ending Balance, June 30 (E + F1e)			13,998,025.16	13,224,965.16		13,175,449.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,339,441.89	2,339,441.89		2,339,441.89		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,658,583.27	10,885,523.27		10,836,007.27		
Other Assignments	0000	9780		10,885,523.27				
Other Assignments	0000	9780	11,658,583.27					
Other Assignments	0000	9780				10,836,007.27		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	315,000.00	315,000.00	0.00	315,000.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	20,540.00	20,540.86	20,540.00	0.00	0.0%
Interest		8660	158,000.00	168,000.00	103,911.54	168,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	180,000.00	180,000.00	0.00	180,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			653,000.00	683,540.00	124,452.40	683,540.00	0.00	0.0%
TOTAL, REVENUES			653,000.00	683,540.00	124,452.40	683,540.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Millbrae Elementary  
San Mateo County

2022-23 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

4168973000000  
Form 401  
D82X1DNRD1(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	6,000.00	56,000.00	39,820.86	56,000.00	0.00	0.0%
Noncapitalized Equipment		4400	23,600.00	7,200.00	7,133.73	7,200.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,600.00	63,200.00	46,954.59	63,200.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,900.00	18,900.00	11,504.01	19,150.00	(250.00)	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,000.00	153,000.00	166,300.60	177,300.00	(24,300.00)	-15.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			167,900.00	171,900.00	177,804.61	196,450.00	(24,550.00)	-14.3%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	701,000.00	151,992.26	719,000.00	(18,000.00)	-2.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	65,000.00	66,965.32	71,966.00	(6,966.00)	-10.7%
Equipment Replacement		6500	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	0.0%
TOTAL, CAPITAL OUTLAY			0.00	766,000.00	218,957.58	790,966.00	(24,966.00)	-3.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			197,500.00	1,001,100.00	443,716.78	1,050,616.00		

Millbrae Elementary  
San Mateo County

2022-23 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

4168973000000  
Form 401  
D82X1DNRD1(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(95,391.00)	(95,391.00)	0.00	(95,391.00)		

Millbrae Elementary  
San Mateo County

2022-23 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Restricted Detail

4168973000000  
Form 401  
D82X1DNRD1(2022-23)

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	2,339,441.89
Total, Restricted Balance		2,339,441.89

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	2,190.32	2,190.32	1,970.77	2,189.76	(.56)	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	2,190.32	2,190.32	1,970.77	2,189.76	(.56)	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	2.19	2.19	0.00	0.00	(2.19)	-100.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	2.19	2.19	0.00	0.00	(2.19)	-100.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	2,192.51	2,192.51	1,970.77	2,189.76	(2.75)	0.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
<b>f. Total, Charter School Funded County Program ADA</b>						

Millbrae Elementary  
San Mateo County

2022-23 Second Interim  
AVERAGE DAILY ATTENDANCE

41 68973 0000000  
Form AI  
D82X1DNRD1(2022-23)

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

Millbrae Elementary  
San Mateo County

Second Interim  
2022-23 Budget  
Cashflow Worksheet - Budget Year (1)

41 68973 000000  
Form CASH  
D82X1DNRD1(2022-23)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January									
A. BEGINNING CASH			7,436,316.85	9,179,036.77	11,543,769.77	14,211,182.82	16,292,461.44	14,009,646.54	14,825,138.48	15,844,986.56
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,633,839.00	2,633,839.00	4,164,218.00	2,633,839.00		1,530,379.00	1,053,168.00	1,157,227.94
Property Taxes	8020-8079				500,678.30	714,880.72	(931,991.65)	(283,567.37)	1,941,345.69	607,889.98
Miscellaneous Funds	8080-8099					9,321.18		682,316.46	0.00	0.00
Federal Revenue	8100-8299		15,791.00	175,669.00	250,685.20	(191,645.00)	14,304.00	72,724.59	509,364.69	25,052.26
Other State Revenue	8300-8599		189,748.00	245,141.73	740,073.73	189,748.00	953,061.00	818,061.79	(48,844.97)	
Other Local Revenue	8600-8799		70,476.40	94,526.89	296,970.36	698,432.52	92,649.05	551,361.90	223,123.04	59,772.55
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,909,854.40	3,149,176.62	5,952,625.59	4,054,576.42	128,022.40	3,371,276.37	3,678,156.45	1,849,942.73
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		47,248.42	138,139.05	1,196,457.17	1,222,081.62	1,217,330.08	1,279,560.84	1,213,710.34	1,646,535.67
Classified Salaries	2000-2999		156,639.40	211,026.64	386,664.93	318,332.09	317,897.63	320,768.27	353,662.76	579,586.88
Employee Benefits	3000-3999		123,050.07	139,658.41	509,566.42	527,271.05	516,803.00	527,826.48	585,803.77	668,746.66
Books and Supplies	4000-4999		741.01	83,589.63	119,918.97	25,977.69	32,806.33	33,474.23	30,628.34	97,999.65
Services	5000-5999		468,461.71	193,557.13	316,722.86	181,164.95	323,556.72	330,564.98	441,496.26	883,557.07
Capital Outlay	6000-6599				4,600.33		0.00	0.00	0.00	0.00
Other Outgo	7000-7499		2,543.51	55,951.55	(50,864.53)	11,549.54	3,352.74	43,280.91	2,543.51	12,578.96
Interfund Transfers Out	7600-7629									

Millbrae Elementary  
San Mateo County

Second Interim  
2022-23 Budget  
Cashflow Worksheet - Budget Year (1)

41 68973 000000  
Form CASH  
D82X1DNRD1(2022-23)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			798,684.12	821,922.41	2,483,066.15	2,286,376.94	2,411,746.50	2,535,475.71	2,627,844.98	3,889,004.89
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	2,500.00								
Accounts Receivable	9200-9299	1,821,834.13	73,361.02	193,663.90	483,319.80	376,819.00			132,054.19	449,253.00
Due From Other Funds	9310	101,926.88	2,401.85	(2,401.85)	101,926.88					
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,926,261.01	75,762.87	191,262.05	585,246.68	376,819.00	0.00	0.00	132,054.19	449,253.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(754,188.55)	444,213.23	153,783.26	(62,214.63)	63,739.86	(909.20)	20,308.72	162,517.58	(67,501.19)
Due To Other Funds	9610	(654,008.90)			654,008.90					
Current Loans	9640	0.00								
Unearned Revenues	9650	(795,598.80)			795,598.80					
Deferred Inflows of Resources	9690									
SUBTOTAL		(2,203,796.25)	444,213.23	153,783.26	1,387,393.07	63,739.86	(909.20)	20,308.72	162,517.58	(67,501.19)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		4,130,057.26	(368,450.36)	37,478.79	(802,146.39)	313,079.14	909.20	(20,308.72)	(30,463.39)	516,754.19
E. NET INCREASE/DECREASE (B - C + D)			1,742,719.92	2,364,733.00	2,667,413.05	2,081,278.62	(2,282,814.90)	815,491.94	1,019,848.08	(1,522,307.97)
F. ENDING CASH (A + E)			9,179,036.77	11,543,769.77	14,211,182.82	16,292,461.44	14,009,646.54	14,825,138.48	15,844,986.56	14,322,678.59
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Millbrae Elementary  
San Mateo County

Second Interim  
2022-23 Budget  
Cashflow Worksheet - Budget Year (1)

41 68973 0000000  
Form CASH  
D82X1DNRD1(2022-23)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		January							
A. BEGINNING CASH		14,322,678.59	14,755,747.90	8,078,503.56	7,514,149.29				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,633,380.94	1,157,227.94	1,157,227.94	2,168,323.26	0.00	(.02)	22,922,670.00	22,922,670.00
Property Taxes	8020-8079	1,009,556.23	(4,829,203.73)	941,956.84	328,454.99	0.00		0.00	0.00
Miscellaneous Funds	8080-8099	0.00	0.00	682,316.56	(9,321.10)	151,625.90		1,516,259.00	1,516,259.00
Federal Revenue	8100-8299	387,315.65	(172,692.66)	3,094.00	475,007.77	347,867.50		1,912,538.00	1,912,538.00
Other State Revenue	8300-8599	97,831.80	57,125.60	139,762.00	2,547,834.94	619,304.67		6,548,848.29	6,548,848.29
Other Local Revenue	8600-8799	57,031.07	219,747.39	101,296.95	(49,093.13)		.01	2,416,295.00	2,416,295.00
Interfund Transfers In	8910-8929				95,391.00			95,391.00	95,391.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		4,185,115.69	(3,567,795.46)	3,025,654.29	5,556,597.73	1,118,798.07	(.01)	35,412,001.29	35,412,001.29
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,357,213.66	1,354,969.01	1,646,770.52	1,450,737.62	100,084.00		13,870,838.00	13,870,838.00
Classified Salaries	2000-2999	302,886.40	316,108.63	404,853.17	382,164.19	18,499.00	.01	4,069,090.00	4,069,090.00
Employee Benefits	3000-3999	572,262.08	600,361.50	706,023.53	2,352,277.33	23,587.00	(.01)	7,853,237.29	7,853,237.29
Books and Supplies	4000-4999	88,014.12	106,326.01	170,757.79	126,175.04	21,926.00		938,334.81	938,334.81
Services	5000-5999	1,330,786.54	792,217.04	649,024.55	1,497,484.20	328,253.00	(.01)	7,736,847.00	7,736,847.00
Capital Outlay	6000-6599	0.00	0.00	0.00	399.67	0.00		5,000.00	5,000.00
Other Outgo	7000-7499	100,883.58	12,579.00	12,579.00	63,284.23	53,408.00		323,670.00	323,670.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Millbrae Elementary  
San Mateo County

Second Interim  
2022-23 Budget  
Cashflow Worksheet - Budget Year (1)

41 68973 0000000  
Form CASH  
D82X1DNRD1(2022-23)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		3,752,046.38	3,182,561.19	3,590,008.56	5,872,522.28	545,757.00	(.01)	34,797,017.10	34,797,017.10
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	0.00	113,363.23			(1,118,798.07)		703,036.07	
Due From Other Funds	9310							101,926.88	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	113,363.23	0.00	0.00	(1,118,798.07)	0.00	804,962.95	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599		40,250.92			(545,757.00)		208,431.55	
Due To Other Funds	9610							654,008.90	
Current Loans	9640							0.00	
Unearned Revenues	9650							795,598.80	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	40,250.92	0.00	0.00	(545,757.00)	0.00	1,658,039.25	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	73,112.31	0.00	0.00	(573,041.07)	0.00	(853,076.30)	0.00
E. NET INCREASE/DECREASE (B - C + D)		433,069.31	(6,677,244.34)	(564,354.27)	(315,924.55)	0.00	0.00	(238,092.11)	614,984.19
F. ENDING CASH (A + E)		14,755,747.90	8,078,503.56	7,514,149.29	7,198,224.74				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,198,224.74	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			7,198,224.74	10,026,110.44	13,479,829.19	15,546,345.65	17,424,284.25	15,965,537.97	15,029,843.85	14,142,151.66
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,549,812.85	3,549,812.85	3,549,812.85	3,549,812.85	0.00	0.00	1,419,925.14	1,609,248.49
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	9,321.18	0.00	682,316.46	0.00	0.00
Federal Revenue	8100-8299		5,572.49	61,991.88	88,464.36	(67,629.65)	5,047.74	25,663.80	179,749.83	8,840.70
Other State Revenue	8300-8599		100,062.83	129,274.48	390,274.84	100,062.83	502,592.80	431,401.52	(25,758.19)	0.00
Other Local Revenue	8600-8799		41,741.64	55,986.22	175,889.09	413,666.40	54,874.02	326,559.67	132,150.93	35,401.98
Interfund Transfers In	8910-8929		0.00							
All Other Financing Sources	8930-8979		0.00							
TOTAL RECEIPTS			3,697,189.81	3,797,065.43	4,204,441.14	4,005,233.61	562,514.56	1,465,941.45	1,706,067.71	1,653,491.17
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		45,606.99	133,340.06	1,154,891.86	1,179,626.11	1,175,039.64	1,235,108.49	1,171,545.65	1,589,334.50
Classified Salaries	2000-2999		155,552.24	209,562.00	383,981.27	316,122.69	315,691.25	318,541.97	351,208.15	575,564.23
Employee Benefits	3000-3999		121,100.03	137,445.17	501,491.05	518,915.11	508,612.95	519,461.74	576,520.23	658,148.68
Books and Supplies	4000-4999		485.50	54,766.87	78,569.39	17,020.25	21,494.29	21,931.89	20,067.30	64,208.13
Services	5000-5999		359,350.70	148,475.08	242,953.86	138,969.21	248,196.03	253,571.97	338,665.87	677,764.79
Capital Outlay	6000-6599		0.00	0.00	4,758.58	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		2,640.20	58,078.47	(52,798.07)	11,988.58	3,480.19	44,926.17	2,640.20	13,057.13
Interfund Transfers Out	7600-7629									

Millbrae Elementary  
San Mateo County

Second Interim  
2022-23 Budget  
Cashflow Worksheet - Budget Year (2)

41 68973 0000000  
Form CASH  
D82X1DNRD1(2022-23)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			684,735.66	741,667.65	2,313,847.94	2,182,641.95	2,272,514.35	2,393,542.23	2,460,647.40	3,578,077.46
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	2,500.00								
Accounts Receivable	9200-9299	1,118,798.07	72,211.90	499,998.43	214,671.96	58,769.94	255,175.16			
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		1,121,298.07	72,211.90	499,998.43	214,671.96	58,769.94	255,175.16	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(545,757.00)	256,780.35	101,677.46	38,748.70	3,423.00	3,921.65	8,093.34	133,112.50	
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		(545,757.00)	256,780.35	101,677.46	38,748.70	3,423.00	3,921.65	8,093.34	133,112.50	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		1,667,055.07	(184,568.45)	398,320.97	175,923.26	55,346.94	251,253.51	(8,093.34)	(133,112.50)	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			2,827,885.70	3,453,718.75	2,066,516.46	1,877,938.60	(1,458,746.28)	(935,694.12)	(887,692.19)	(1,924,586.29)
<b>F. ENDING CASH (A + E)</b>			10,026,110.44	13,479,829.19	15,546,345.65	17,424,284.25	15,965,537.97	15,029,843.85	14,142,151.66	12,217,565.37
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Millbrae Elementary  
San Mateo County

Second Interim  
2022-23 Budget  
Cashflow Worksheet - Budget Year (2)

41 68973 000000  
Form CASH  
D82X1DNRD1(2022-23)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		12,217,565.37	10,709,580.16	9,515,085.06	8,632,208.03				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,609,248.49	1,609,248.49	1,609,248.49	1,609,248.50			23,665,419.00	23,665,419.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00			0.00	0.00
Miscellaneous Funds	8080-8099	0.00	0.00	682,316.55	(9,321.09)	151,625.90		1,516,259.00	1,516,259.00
Federal Revenue	8100-8299	136,679.91	(60,941.55)	1,091.84	167,625.61	122,759.05	(.01)	674,916.00	674,916.00
Other State Revenue	8300-8599	51,591.20	30,124.95	73,702.92	1,343,590.27	326,587.77		3,453,508.22	3,453,508.22
Other Local Revenue	8600-8799	33,778.26	130,151.60	59,995.98	(29,076.78)		(.01)	1,431,119.00	1,431,119.00
Interfund Transfers In	8910-8929			0.00	80,000.00			80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,831,297.86	1,708,583.49	2,426,355.78	3,162,066.51	600,972.72	(.02)	30,821,221.22	30,821,221.22
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,310,063.62	1,307,896.95	1,589,561.18	1,400,338.56	96,607.05	(.02)	13,388,960.64	13,388,960.64
Classified Salaries	2000-2999	300,784.20	313,914.67	402,043.27	379,511.77	18,370.61		4,040,848.32	4,040,848.32
Employee Benefits	3000-3999	563,193.14	590,847.26	694,834.81	2,314,999.53	23,213.20	.01	7,728,782.91	7,728,782.91
Books and Supplies	4000-4999	57,665.74	69,663.46	111,878.34	82,668.32	14,365.64	(.02)	614,785.10	614,785.10
Services	5000-5999	1,020,828.53	607,699.08	497,858.04	1,148,700.11	251,798.48	(.02)	5,934,831.73	5,934,831.73
Capital Outlay	6000-6599	0.00	0.00	0.00	413.39		.03	5,172.00	5,172.00
Other Outgo	7000-7499	104,718.52	13,057.17	13,057.17	65,689.88	55,438.23	.01	335,973.85	335,973.85
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Millbrae Elementary  
San Mateo County

Second Interim  
2022-23 Budget  
Cashflow Worksheet - Budget Year (2)

41 68973 0000000  
Form CASH  
D82X1DNRD1(2022-23)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		3,357,253.75	2,903,078.59	3,309,232.81	5,392,321.56	459,793.21	(.01)	32,049,354.55	32,049,354.55
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	17,970.68				(600,972.72)		517,825.35	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		17,970.68	0.00	0.00	0.00	(600,972.72)	0.00	517,825.35	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					(459,793.22)		85,963.78	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(459,793.22)	0.00	85,963.78	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		17,970.68	0.00	0.00	0.00	(141,179.50)	0.00	431,861.57	
E. NET INCREASE/DECREASE (B - C + D)		(1,507,985.21)	(1,194,495.10)	(882,877.03)	(2,230,255.05)	.01	(.01)	(796,271.76)	(1,228,133.33)
F. ENDING CASH (A + E)		10,709,580.16	9,515,085.06	8,632,208.03	6,401,952.98				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,401,952.98	

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	34,797,017.10
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,561,371.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	106,816.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	5,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	30,522.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				142,338.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				32,093,308.10
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				2,001.80
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,032.23
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>			<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			25,175,674.57	11,103.81
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			25,175,674.57	11,103.81
B. Required effort (Line A.2 times 90%)			22,658,107.11	9,993.43

Millbrae Elementary  
San Mateo County

Second Interim  
2022-23 Projected Year Totals  
Every Student Succeeds Act Maintenance of Effort  
Expenditures

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Form ESMOE  
D82X1DNRD1(2022-23)

C. Current year expenditures (Line I.E and Line II.B)	32,093,308.10	16,032.23
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Projected Year Totals (Form 011) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	22,922,670.00	3.24%	23,665,419.00	(1.60%)	23,287,345.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	405,337.00	5.68%	428,352.22	(1.35%)	422,569.75
4. Other Local Revenues	8600-8799	719,112.00	.18%	720,432.00	0.00%	720,432.00
5. Other Financing Sources						
a. Transfers In	8900-8929	95,391.00	(16.13%)	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(4,161,812.00)	26.42%	(5,261,167.57)	4.49%	(5,497,208.23)
6. Total (Sum lines A1 thru A5c)		19,980,698.00	(1.74%)	19,633,035.65	(3.16%)	19,013,138.52
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,459,940.00		10,669,138.80
b. Step & Column Adjustment				209,198.80		213,382.78
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,459,940.00	2.00%	10,669,138.80	2.00%	10,882,521.58
2. Classified Salaries						
a. Base Salaries				2,656,671.00		2,709,804.42
b. Step & Column Adjustment				53,133.42		54,196.09
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,656,671.00	2.00%	2,709,804.42	2.00%	2,764,000.51
3. Employee Benefits	3000-3999	4,782,369.00	1.71%	4,864,082.84	2.06%	4,964,433.16
4. Books and Supplies	4000-4999	419,174.00	3.44%	433,593.59	2.77%	445,604.13
5. Services and Other Operating Expenditures	5000-5999	2,116,099.00	4.05%	2,201,701.78	2.77%	2,262,688.92
6. Capital Outlay	6000-6999	5,000.00	3.44%	5,172.00	2.77%	5,315.26
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	42,022.00	3.44%	43,467.56	2.77%	44,671.61
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(65,792.00)	0.00%	(65,792.00)	0.00%	(65,792.00)
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)		20,415,483.00	2.18%	20,861,168.99	2.12%	21,303,443.17
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(434,785.00)		(1,228,133.34)		(2,290,304.65)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,488,048.59		5,053,263.59		3,825,130.25
2. Ending Fund Balance (Sum lines C and D1)		5,053,263.59		3,825,130.25		1,534,825.60
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,849,372.15		2,621,238.64		330,934.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,043,910.51		961,480.64		981,830.08

Millbrae Elementary  
San Mateo County

2022-23 Second Interim  
General Fund  
Multiyear Projections  
Unrestricted

41 68973 000000  
Form MYPI  
D82X1DNRD1(2022-23)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	157,480.93		239,910.97		219,561.52
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,053,263.59		3,825,130.25		1,534,825.60
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,043,910.51		961,480.64		981,830.08
c. Unassigned/Unappropriated	9790	157,480.93		239,910.97		219,561.52
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,201,391.44		1,201,391.61		1,201,391.60
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,516,259.00	0.00%	1,516,259.00	0.00%	1,516,259.00
2. Federal Revenues	8100-8299	1,912,538.00	(64.71%)	674,916.00	0.00%	674,916.00
3. Other State Revenues	8300-8599	6,143,511.29	(50.76%)	3,025,156.00	0.00%	3,025,156.00
4. Other Local Revenues	8600-8799	1,697,183.00	(58.13%)	710,687.00	0.00%	710,687.00
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	4,161,812.00	26.42%	5,261,167.57	4.49%	5,497,208.23
6. Total (Sum lines A1 thru A5c)		15,431,303.29	(27.50%)	11,188,185.57	2.11%	11,424,226.23
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,410,898.00		2,719,821.84
b. Step & Column Adjustment				53,329.84		54,396.44
c. Cost-of-Living Adjustment						
d. Other Adjustments				(744,406.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,410,898.00	(20.26%)	2,719,821.84	2.00%	2,774,218.28
2. Classified Salaries						
a. Base Salaries				1,412,419.00		1,331,043.90
b. Step & Column Adjustment				26,098.90		26,620.88
c. Cost-of-Living Adjustment						
d. Other Adjustments				(107,474.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,412,419.00	(5.76%)	1,331,043.90	2.00%	1,357,664.78
3. Employee Benefits	3000-3999	3,070,868.29	(6.71%)	2,864,700.08	1.31%	2,902,252.48
4. Books and Supplies	4000-4999	519,160.81	(65.10%)	181,191.51	2.77%	186,210.52
5. Services and Other Operating Expenditures	5000-5999	5,620,748.00	(33.58%)	3,733,129.95	2.77%	3,836,537.65
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	315,648.00	3.44%	326,506.29	2.77%	335,550.52
8. Other Outgo - Transfers of Indirect Costs	7300-7399	31,792.00	0.00%	31,792.00	0.00%	31,792.00
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)		14,381,534.10	(22.20%)	11,188,185.57	2.11%	11,424,226.23
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		1,049,769.19		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,670,733.02		2,720,502.21		2,720,502.21
2. Ending Fund Balance (Sum lines C and D1)		2,720,502.21		2,720,502.21		2,720,502.21
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,720,502.73		2,720,502.21		2,720,502.21
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	(.52)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,720,502.21		2,720,502.21		2,720,502.21
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B14 5.4 Certificated position reduction and B2d classified reduction due to elimination of one time ESSER and State Funding.						

Description	Object Codes	Projected Year Totals (Form 011) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	24,438,929.00	3.04%	25,181,678.00	(1.50%)	24,803,604.00
2. Federal Revenues	8100-8299	1,912,538.00	(64.71%)	674,916.00	0.00%	674,916.00
3. Other State Revenues	8300-8599	6,548,848.29	(47.27%)	3,453,508.22	(.17%)	3,447,725.75
4. Other Local Revenues	8600-8799	2,416,295.00	(40.77%)	1,431,119.00	0.00%	1,431,119.00
5. Other Financing Sources						
a. Transfers In	8900-8929	95,391.00	(16.13%)	80,000.00	0.00%	80,000.00
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)		35,412,001.29	(12.96%)	30,821,221.22	(1.25%)	30,437,364.75
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				13,870,838.00		13,388,960.64
b. Step & Column Adjustment				262,528.64		267,779.22
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(744,406.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,870,838.00	(3.47%)	13,388,960.64	2.00%	13,656,739.86
2. Classified Salaries						
a. Base Salaries				4,069,090.00		4,040,848.32
b. Step & Column Adjustment				79,232.32		80,816.97
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(107,474.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,069,090.00	(.69%)	4,040,848.32	2.00%	4,121,665.29
3. Employee Benefits	3000-3999	7,853,237.29	(1.58%)	7,728,782.92	1.78%	7,866,685.64
4. Books and Supplies	4000-4999	938,334.81	(34.48%)	614,785.10	2.77%	631,814.65
5. Services and Other Operating Expenditures	5000-5999	7,736,847.00	(23.29%)	5,934,831.73	2.77%	6,099,226.57
6. Capital Outlay	6000-6999	5,000.00	3.44%	5,172.00	2.77%	5,315.26
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	357,670.00	3.44%	369,973.85	2.77%	380,222.13
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(34,000.00)	0.00%	(34,000.00)	0.00%	(34,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	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				0.00		0.00
11. Total (Sum lines B1 thru B10)		34,797,017.10	(7.90%)	32,049,354.56	2.12%	32,727,669.40
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		614,984.19		(1,228,133.34)		(2,290,304.65)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,158,781.61		7,773,765.80		6,545,632.46
2. Ending Fund Balance (Sum lines C and D1)		7,773,765.80		6,545,632.46		4,255,327.81
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	2,720,502.73		2,720,502.21		2,720,502.21
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	3,849,372.15		2,621,238.64		330,934.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,043,910.51		961,480.64		981,830.08

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	157,480.41		239,910.97		219,561.52
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,773,765.80		6,545,632.46		4,255,327.81
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,043,910.51		961,480.64		981,830.08
c. Unassigned/Unappropriated	9790	157,480.93		239,910.97		219,561.52
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.52)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,201,390.92		1,201,391.61		1,201,391.60
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.45%		3.75%		3.67%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 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 AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,970.77		1,953.56		1,908.44
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		34,797,017.10		32,049,354.56		32,727,669.40
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)		34,797,017.10		32,049,354.56		32,727,669.40
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,043,910.51		961,480.64		981,830.08
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,043,910.51		961,480.64		981,830.08
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,754,820.00
- 2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_



**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 23,697,342.29

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 7.41%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. \_\_\_\_\_

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 2,260,521.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 759,162.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	19,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	174,265.86
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,213,448.86
9. Carry-Forward Adjustment (Part IV, Line F)	480,554.97
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,694,003.84
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	19,488,352.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,165,706.29
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,138,185.81
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,187,364.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	106,816.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	595,929.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,177,500.14
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	713,807.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	30,573,660.24
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	10.51%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a>)</b>	
(Line A10 divided by Line B19)	12.08%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	3,213,448.86
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	538,487.76
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.70%) times Part III, Line B19); zero if negative	480,554.97
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.70%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.33%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	480,554.97
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	480,554.97

Approved indirect cost rate: 10.70%  
Highest rate used in any program: 10.33%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	149,504.00	13,737.00	9.19%
01	4035	41,416.00	4,100.00	9.90%
01	4127	17,669.00	1,825.00	10.33%
01	4203	54,793.00	1,096.00	2.00%
01	6266	396,234.00	11,034.00	2.78%
13	5310	692,452.00	34,000.00	4.91%

Second Interim  
2022-23 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(34,000.00)				
Other Sources/Uses Detail					95,391.00	0.00		
Fund Reconciliation								
081 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								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	34,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim  
2022-23 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	95,391.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Second Interim  
2022-23 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	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 interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

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

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

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	2,189.99	2,189.76		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>2,189.99</b>	<b>2,189.76</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2023-24)	District Regular	2,101.53	2,091.27		
	Charter School				
	<b>Total ADA</b>	<b>2,101.53</b>	<b>2,091.27</b>	<b>(.5%)</b>	<b>Met</b>
2nd Subsequent Year (2024-25)	District Regular	1,998.29	1,988.02		
	Charter School				
	<b>Total ADA</b>	<b>1,998.29</b>	<b>1,988.02</b>	<b>(.5%)</b>	<b>Met</b>

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

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

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

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

**2. CRITERION: Enrollment**

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	2,073.00		
	Charter School			
	<b>Total Enrollment</b>	<b>2,073.00</b>	<b>2,073.00</b>	<b>0.0%</b>
1st Subsequent Year (2023-24)	District Regular	2,030.00		
	Charter School			
	<b>Total Enrollment</b>	<b>2,030.00</b>	<b>2,030.00</b>	<b>0.0%</b>
2nd Subsequent Year (2024-25)	District Regular	1,980.00		
	Charter School			
	<b>Total Enrollment</b>	<b>1,980.00</b>	<b>1,980.00</b>	<b>0.0%</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

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

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2019-20)			
District Regular	2,264	2,349	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,264</b>	<b>2,349</b>	<b>96.4%</b>
Second Prior Year (2020-21)			
District Regular	2,264	2,238	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,264</b>	<b>2,238</b>	<b>101.2%</b>
First Prior Year (2021-22)			
District Regular	2,270	2,123	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,270</b>	<b>2,123</b>	<b>106.9%</b>
Historical Average Ratio:			101.5%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>102.0%</b>

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	1,971	2,073		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>1,971</b>	<b>2,073</b>	<b>95.1%</b>	<b>Met</b>
1st Subsequent Year (2023-24)				
District Regular	1,954	2,030		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,954</b>	<b>2,030</b>	<b>96.3%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)				
District Regular	1,908	1,980		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,908</b>	<b>1,980</b>	<b>96.4%</b>	<b>Met</b>

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

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

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

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

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

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

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

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

Fiscal Year	LCFF Revenue				Status
	(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change		
Current Year (2022-23)	22,933,548.00	22,922,670.00	0.0%	Met	
1st Subsequent Year (2023-24)	23,187,325.00	23,665,419.00	2.1%	Not Met	
2nd Subsequent Year (2024-25)	22,928,712.00	23,287,345.00	1.6%	Met	

**4B. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

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

Per the Governor's proposed budget, FY 2023-24 included a COLA increase of 8.13% at 2nd Interim.

**5. CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		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	
Second Prior Year (2020-21)	15,386,640.73	17,735,117.50	86.8%
First Prior Year (2021-22)	16,393,701.81	18,524,855.93	88.5%
	Historical Average Ratio:		88.4%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.4% to 91.4%	85.4% to 91.4%	85.4% to 91.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)			
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)			
Current Year (2022-23)	17,898,980.00	20,415,483.00	87.7%	Met	
1st Subsequent Year (2023-24)	18,243,026.06	20,861,168.99	87.4%	Met	
2nd Subsequent Year (2024-25)	18,610,955.25	21,303,443.17	87.4%	Met	

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year 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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

**6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range**

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2022-23)	1,902,805.00	1,912,538.00	.5%	No
1st Subsequent Year (2023-24)	665,183.00	674,916.00	1.5%	No
2nd Subsequent Year (2024-25)	665,183.00	674,916.00	1.5%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2022-23)	6,950,176.29	6,548,848.29	-5.8%	Yes
1st Subsequent Year (2023-24)	3,447,647.00	3,453,508.22	.2%	No
2nd Subsequent Year (2024-25)	3,442,149.00	3,447,725.75	.2%	No

Explanation:  
(required if Yes)

FY 2022-23 budget for Arts and Music Grant was decreased at Second Interim.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2022-23)	2,348,280.00	2,416,295.00	2.9%	No
1st Subsequent Year (2023-24)	1,230,811.00	1,431,119.00	16.3%	Yes
2nd Subsequent Year (2024-25)	1,230,811.00	1,431,119.00	16.3%	Yes

Explanation:  
(required if Yes)

FY 23/24 and FY 24-25 Other Local Revenues increased due to increase in Lease Revenues and Interest.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2022-23)	962,852.81	938,334.81	-2.5%	No
1st Subsequent Year (2023-24)	583,522.00	614,785.10	5.4%	Yes
2nd Subsequent Year (2024-25)	596,359.00	631,814.65	5.9%	Yes

Explanation:  
(required if Yes)

Increase is due to increase in donation grants, additional Special Ed supplies and Technology project expenses for FY 23/24 and 24/25.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2022-23)	7,589,906.00	7,736,847.00	1.9%	No
1st Subsequent Year (2023-24)	5,815,473.00	5,934,831.73	2.1%	No
2nd Subsequent Year (2024-25)	5,943,415.00	6,099,226.57	2.6%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2022-23)	11,201,261.29	10,877,681.29	-2.9%	Met
1st Subsequent Year (2023-24)	5,343,641.00	5,559,543.22	4.0%	Met
2nd Subsequent Year (2024-25)	5,338,143.00	5,553,760.75	4.0%	Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2022-23)	8,552,758.81	8,675,181.81	1.4%	Met
1st Subsequent Year (2023-24)	6,398,995.00	6,549,616.83	2.4%	Met
2nd Subsequent Year (2024-25)	6,539,774.00	6,731,041.22	2.9%	Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
Federal Revenue  
(linked from 6A  
if NOT met)

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

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

**7. CRITERION: Facilities Maintenance**

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

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

**NOTE:** 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. Statutes exclude 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: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	842,712.39	902,488.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		902,488.00	

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

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

**Explanation:**  
(required if NOT met  
and Other is marked)

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.5%	3.7%	3.7%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.2%</b>	<b>1.2%</b>	<b>1.2%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2022-23)	(434,785.00)	20,415,483.00		2.1%	Not Met
1st Subsequent Year (2023-24)	(1,228,133.34)	20,861,168.99		5.9%	Not Met
2nd Subsequent Year (2024-25)	(2,290,304.65)	21,303,443.17		10.8%	Not Met

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

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

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

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

The increase in deficit spending for FY 22/23, FY 23/24 & FY 24/25 is due to 5.5% salary increase effective July 2022. Public Disclosure of Collective Bargaining Agreement will be submitted to COE upon completion of the 2nd Interim reports.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
	Current Year (2022-23)	7,773,765.80	
1st Subsequent Year (2023-24)	6,545,632.46	Met	
2nd Subsequent Year (2024-25)	4,255,327.81	Met	

**9A-2. Comparison of the District's Ending Fund Balance to the Standard**

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

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

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

**9B-1. Determining if the District's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
	Current Year (2022-23)	7,198,224.74	

**9B-2. Comparison of the District's Ending Cash Balance to the Standard**

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

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

**10. CRITERION: Reserves**

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

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

Percentage Level		District ADA
5% or \$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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	1,970.77	1,953.56	1,908.44
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

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b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	34,797,017.10	32,049,354.56	32,727,669.40
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)	34,797,017.10	32,049,354.56	32,727,669.40
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,043,910.51	961,480.64	981,830.08

- 6. Reserve Standard - by Amount  
(\$75,000 for districts with less than 1,001 ADA, else 0)
- 7. **District's Reserve Standard**  
**(Greater of Line B5 or Line B6)**

0.00	0.00	0.00
<b>1,043,910.51</b>	<b>961,480.64</b>	<b>981,830.08</b>

**10C. Calculating the District's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2022-23)	(2023-24)	(2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,043,910.51	961,480.64	981,830.08
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	157,480.93	239,910.97	219,561.52
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.52)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,201,390.92	1,201,391.61	1,201,391.60
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.45%	3.75%	3.67%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,043,910.51</b>	<b>961,480.64</b>	<b>981,830.08</b>
Status:	Met	Met	Met

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

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

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

**S3. Temporary Interfund Borrowings**

1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

The district is exploring renewing the Parcel Tax.

**S5. Contributions**

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

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

**District's Contributions and Transfers Standard:** -5.0% to +5.0% or -\$20,000 to +\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2022-23)	(4,123,669.00)	(4,161,812.00)	.9%	38,143.00	Met
1st Subsequent Year (2023-24)	(5,157,277.00)	(5,261,167.00)	2.0%	103,890.00	Met
2nd Subsequent Year (2024-25)	(5,343,843.00)	(5,497,208.00)	2.9%	153,365.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2022-23)	95,391.00	95,391.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	80,000.00	80,000.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	80,000.00	80,000.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

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

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

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

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

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

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

--

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

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


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

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

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	General Fund	7438-7439	20,348
Certificates of Participation				
General Obligation Bonds	20	Tax Revenue	Fund 51	47,749,527
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2022-23
<b>TOTAL:</b>				<b>47,769,875</b>

Type of Commitment (continued)	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital 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):

Type of Commitment	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
<b>Total Annual Payments:</b>	<b>3,321,133</b>	<b>3,148,872</b>	<b>3,129,272</b>	<b>3,131,933</b>
<b>Has total annual payment increased over prior year (2021-22)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes
-----

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No
----

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No
----

	First Interim (Form 01CSI, Item S7A)	Second Interim	
2 OPEB Liabilities			
a. Total OPEB liability	7,234,357.00	7,234,357.00	
b. OPEB plan(s) fiduciary net position (if applicable)		0.00	Data must be entered.
c. Total/Net OPEB liability (Line 2a minus Line 2b)	7,234,357.00	7,234,357.00	

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
-----------	-----------

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Oct 24, 2022	Oct 24, 2022
--------------	--------------

	First Interim (Form 01CSI, Item S7A)	Second Interim	
3 OPEB Contributions			
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method			
Current Year (2022-23)	361,548.00	361,548.00	
1st Subsequent Year (2023-24)	347,146.00	347,146.00	
2nd Subsequent Year (2024-25)	341,661.00	341,661.00	
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)			
Current Year (2022-23)	341,000.00	341,003.00	
1st Subsequent Year (2023-24)	341,564.00	341,567.00	
2nd Subsequent Year (2024-25)	341,564.00	341,567.00	
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
Current Year (2022-23)	361,548.00	361,548.00	
1st Subsequent Year (2023-24)	347,146.00	347,146.00	
2nd Subsequent Year (2024-25)	341,661.00	341,661.00	
d. Number of retirees receiving OPEB benefits			
Current Year (2022-23)	100	100	
1st Subsequent Year (2023-24)	100	100	
2nd Subsequent Year (2024-25)	100	100	

4. Comments:



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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4) No
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? n/a
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? n/a

	First Interim (Form 01CSI, Item S7B)	Second Interim
2 Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

	First Interim (Form 01CSI, Item S7B)	Second Interim
3 Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2022-23)		
1st Subsequent Year (2023-24)		
2nd Subsequent Year (2024-25)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2022-23)		
1st Subsequent Year (2023-24)		
2nd Subsequent Year (2024-25)		

4 Comments:

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2021-22)	Current 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	120.0	114.0	114.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

Yes

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

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

Mar 21, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 28, 2023

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

Yes

If Yes, date of budget revision board adoption:

Mar 21, 2023

4. Period covered by the agreement:

Begin Date: Jul 01, 2022

End Date: Jun 30, 2023

5. Salary settlement:

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

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

Yes	No	No
-----	----	----

**One Year Agreement**

Total cost of salary settlement

806,179		
---------	--	--

% change in salary schedule from prior year

5.5%		
------	--	--

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:

LCFF Funding and Arts and Music Grant.

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes
886,780	886,780	886,780

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No
----

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

**Certificated (Non-management) Step and Column Adjustments**

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

Yes	Yes	Yes
230,676	220,772	225,854
2.0%	2.0%	2.0%

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

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

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

No	Yes	No
No	No	No

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

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


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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes
-----

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	62.9	65.0	65.0	65.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a
-----

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

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

No
----

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Mar 21, 2023
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2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes
-----

If Yes, date of Superintendent and CBO certification:

Feb 28, 2023
--------------

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

n/a
-----

If Yes, date of budget revision board adoption:

Mar 21, 2023
--------------

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022
--------------

End Date:

Jun 30, 2023
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5. Salary settlement:

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

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

Yes	No	No
-----	----	----

**One Year Agreement**

Total cost of salary settlement

241,816		
---------	--	--

% change in salary schedule from prior year

5.5%		
------	--	--

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
437,687	437,687	437,687

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		

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

If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

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

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


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

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

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

No	Yes	No
No	No	No

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of first interim projections?

N/A
-----

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	18.0	16.0	16.0	16.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a
-----

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a
-----

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

Total cost of salary settlement		
Change in salary schedule from prior year (may enter text, such as "Reopener")		

Negotiations Not Settled

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

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

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**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year


**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year


**S9. Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

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

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DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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**ADDITIONAL FISCAL INDICATORS**

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- |  |   |
|--|---|
| <p><b>A1.</b> Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)</p>                                 | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |
| <p><b>A2.</b> Is the system of personnel position control independent from the payroll system?</p>   | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |
| <p><b>A3.</b> Is enrollment decreasing in both the prior and current fiscal years?</p>   | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">Yes</div> |
| <p><b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?</p>  | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |
| <p><b>A5.</b> Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">Yes</div> |
| <p><b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?</p>  | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |
| <p><b>A7.</b> Is the district's financial system independent of the county office system?</p>  | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |
| <p><b>A8.</b> 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.)</p>  | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |
| <p><b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?</p>  | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |

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

**Comments:**  
(optional)

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

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**SACS Web System - SACS V3**

3/3/2023 3:50:59 PM

41-68973-0000000

Second Interim  
Original 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/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

**CHECKFUND** - (**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**

ACCOUNT	FUND	RESOURCE	VALUE
20-9010-0-0000-0000-9740	20	9010	\$1,927,565.92

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

20-9010-0-0000-0000-9791	20	9010	\$1,927,565.92
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Explanation: Approved by SAB waiver on sale of surplus property and is restricted in use as approved by waiver.

20-9010-0-0000-0000-979Z	20	9010	\$1,927,565.92
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Explanation: Approved by SAB waiver on sale of surplus property and is restricted in use as 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**

<b>ACCOUNT FD - RS - PY - GO - FN - OB</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
01-7422-0-0000-0000-9790	7422	9790	(\$177,790.00)

Explanation: Ending Fund Balance corrected at 1st Interim.

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

**Passed**

Explanation: NA

**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 3307, 3309, 3312, 3318, and 3332.

**Passed**

## **GENERAL LEDGER CHECKS**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

**INTRA-FD-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) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.** **Exception**

FUND	RESOURCE	NEG. EFB
01	7422	(\$177,790.00)
Explanation: Ending Fund Balance corrected at 1st Interim.		
Total of negative resource balances for Fund 01		(\$177,790.00)

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

FUND	RESOURCE	OBJECT	VALUE
01	7422	9790	(\$177,790.00)
Explanation: Ending Fund Balance corrected at 1st Interim.			

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

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

## **SUPPLEMENTAL CHECKS**

### **EXPORT VALIDATION CHECKS**

**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 V3**

3/3/2023 3:51:40 PM

41-68973-0000000

Second Interim  
Board Approved Operating 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**

ACCOUNT	FUND	RESOURCE	VALUE
20-9010-0-0000-0000-9740	20	9010	\$1,927,565.92
Explanation: Approved by SAB Waiver on sale of surplus property and is restricted in use as approved by waiver.			
20-9010-0-0000-0000-9791	20	9010	\$1,927,565.92
Explanation: Approved by SAB Waiver on sale of surplus property and is restricted in use as approved by waiver.			
20-9010-0-0000-0000-979Z	20	9010	\$1,927,565.92
Explanation: Approved by SAB Waiver on sale of surplus property and is restricted in use as 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**

41-68973-0000000 - Millbrae Elementary - Second Interim - Board Approved Operating Budget 2022-23  
3/3/2023 3:51:40 PM

<b>CHK-FUNDxFUNCTION-B - (Fatal)</b> - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-RESOURCExOBJECTA - (Warning)</b> - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-RESOURCExOBJECTB - (Informational)</b> - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. Explanation: NA	<b><u>Passed</u></b>
<b>CHK-RES6500XOBJ8091 - (Fatal)</b> - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<b><u>Passed</u></b>
<b>CHK-FUNCTIONxOBJECT - (Fatal)</b> - All FUNCTION and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-GOALxFUNCTION-A - (Fatal)</b> - 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.	<b><u>Passed</u></b>
<b>CHK-GOALxFUNCTION-B - (Fatal)</b> - 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).	<b><u>Passed</u></b>
<b>SPECIAL-ED-GOAL - (Fatal)</b> - 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 3307, 3309, 3312, 3318, and 3332.	<b><u>Passed</u></b>
 <b><u>GENERAL LEDGER CHECKS</u></b>	
<b>INTERFD-DIR-COST - (Warning)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT - (Warning)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT-FN - (Warning)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b><u>Passed</u></b>
<b>INTERFD-IN-OUT - (Warning)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Warning)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>INTRAFD-DIR-COST - (Warning)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRAFD-INDIRECT - (Warning)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRAFD-INDIRECT-FN - (Warning)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>CONTRIB-UNREST-REV - (Warning)</b> - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<b><u>Passed</u></b>

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3/3/2023 3:51:40 PM

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

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

**LOTTERY-CONTRIB - (Warning)** - 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 - (Warning)** - 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)** - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

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

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

## **SUPPLEMENTAL CHECKS**

### **EXPORT VALIDATION CHECKS**

**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 V3**

3/3/2023 3:48:52 PM

41-68973-0000000

Second Interim  
 Projected Totals 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/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

**CHECKFUND** - (**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**

ACCOUNT	FUND	RESOURCE	VALUE
20-9010-0-0000-0000-9740	20	9010	\$1,927,565.92

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

20-9010-0-0000-0000-9791	20	9010	\$1,927,565.92
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Explanation: Approved by SAB waiver on sale of surplus property and is restricted in use as approved by waiver.

20-9010-0-0000-0000-979Z	20	9010	\$1,927,565.92
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Explanation: Approved by SAB waiver on sale of surplus property and is restricted in use as 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**

41-68973-0000000 - Millbrae Elementary - Second Interim - Projected Totals 2022-23  
3/3/2023 3:48:52 PM

**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) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.** **Passed**

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

**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 3307, 3309, 3312, 3318, and 3332.** **Passed**

## **GENERAL LEDGER CHECKS**

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

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

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

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

**LCFF-TRANSFER - (Warning) - 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)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards. **Exception**

FUND	RESOURCE	NEG. EFB
01	1400	(\$619.00)
Explanation: EPA budgeted and actual expenses will be corrected to reflect actual and positive fund balance.		
Total of negative resource balances for Fund 01		(\$619.00)

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

FUND	RESOURCE	OBJECT	VALUE
01	1400	9790	(\$619.00)
Explanation: EPA budgeted and actual expenses will be adjusted to reflect positive fund balance.			

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

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

**SUPPLEMENTAL CHECKS**

**CS-EXPLANATIONS - (Fatal)** - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 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 01CSI) 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**

**INTERIM-CERT-PROVIDE - (Fatal)** - Interim Certification (Form CI) must be provided.

**Passed**

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

**Passed**

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

**Passed**

**CASHFLOW-PROVIDE - (Warning)** - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

**Passed**

**MYP-PROVIDE - (Warning)** - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

**Passed**

**MYPIO-PROVIDE - (Warning)** - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)

**Passed**

**CHK-UNBALANCED-A - (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**

**SACS Web System - SACS V3**

3/3/2023 3:50:11 PM

41-68973-0000000

Second Interim

Actuals to Date 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/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)**IMPORT CHECKS****CHECKFUND** - (**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**) - All FUND and RESOURCE account code combinations should be valid.**Passed****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**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.**Passed****CHK-RESOURCExOBJECTB** - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.**Passed**

41-68973-0000000 - Millbrae Elementary - Second Interim - Actuals to Date 2022-23  
3/3/2023 3:50:11 PM

**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 3307, 3309, 3312, 3318, and 3332.** **Passed**

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

**INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.** **Passed**

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

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

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

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

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

## **SUPPLEMENTAL CHECKS**

### **EXPORT VALIDATION CHECKS**

**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**

**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
COLA: 6.56% plus Augmentation COLA 6.7%	COLA: 8.13%	COLA: 3.54%
ADA - 1,970.77	ADA - 1,953.56	ADA - 1,908.44
Enrollment - 2,073	Enrollment - 2,030	Enrollment - 1,980
Unduplicated Pupil % 35.25%	Unduplicated Pupil % - 35.20%	Unduplicated Pupil % - 35.11%
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.)
<b>Explain below any material changes in LCFF calculation factors between fiscal years:</b>	<b>Explain below any material changes in LCFF calculation factors between fiscal years:</b>	<b>Explain below any material changes in LCFF calculation factors between fiscal years:</b>

**BASIC AID DISTRICTS**

Indicate the projected growth in property taxes each year. Explain significant changes in property tax projections between fiscal years.		
FY 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 I, Title III and Title IV and has been adjusted to reflect the 22/23 allocations. The budget continues to reflect funding for Spec Ed IDEA, that is based on the 22/23 SELPA funding allocations. The 22/23 IDEA grant continues to reflect transfer of 15% towards CCEIS plan as a result of continuance of Significant Disproportionality, which is distributed to early intervening services as required.	23/24 Federal Revenue includes revenue for Title I, Title II, Title III and Title IV. Federal funding is maintained at the 22/23 level and doesn't include prior year carryover that is reflected in 22/23 2nd Interim. One time Federal Funds for ESSER I, ESSER II II ESSER III are not included in revenue projections for 23/24. The budget continues to reflect funding for Special Ed IDEA, that is budgeted at the estimated allocation from SELPA.	23/24 Federal Revenue includes revenue for Title I, Title II, Title III and Title IV. Federal funding is maintained at the 22/23 level and doesn't include prior year carryover that is reflected in 22/23 2nd Interim. One time Federal Funds for ESSER I, ESSER II and II ESSER III are not included in revenue projections for 23/24. The budget continues to reflect funding for Special Ed IDEA, that is budgeted at the estimated allocation from SELPA.

**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 (\$34.94/ADA), Unrestricted Lottery (\$170/ADA) and Restricted Lottery (\$67/ADA). The ASES grant is maintained at	23/24 reflects state revenue funding for Mandated Cost Block grant (\$37.78/ADA), Unrestricted Lottery (\$170/ADA) and Restricted Lottery (\$67/ADA). 23/24 continues to reflect ASES	24/25 reflects state revenue funding for Mandated Cost Block grant (\$39.12/ADA), Unrestricted Lottery (\$170/ADA) and Restricted Lottery (\$67/ADA). 24/25 continues to reflect ASES

**DISTRICT NAME: Millbrae School District**

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. FY22-23 includes one-time funding for Arts, Music and Instructional Materials Block Grant and the Learning Recovery Emergency Block Grant.	grant at same funding level as 22/23 along with Mental Health funding and STRS on behalf of \$1,403,289.	grant at same funding level as 22/23 along with Mental Health funding and STRS on behalf of \$1,403,289.
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**Indicate total amount or per ADA funding rate used for any One-Time Mandate Discretionary Funding included in the multi-year projections.**

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 (\$170/ADA), Restricted Lottery (\$67/ADA)	Unrestricted Lottery (\$170/ADA), Restricted Lottery (\$67/ADA)	Unrestricted Lottery (\$170/ADA), Restricted Lottery (\$67/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.

**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
------------	------------	------------

**DISTRICT NAME: Millbrae School District**

a) Interfund Transfers In/Out	a) Interfund Transfers In/Out	a) Interfund Transfers In/Out
General Fund continues to reflect inter-fund transfer from 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.	General Fund continues to reflect inter-fund transfer from 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.	General Fund continues to reflect inter-fund transfer from 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	b) Other Sources/Uses	b) Other Sources/Uses
N/A	N/A	N/A

**DISTRICT NAME: Millbrae School District**

c) Contributions	c) Contributions	c) Contributions
FY 22/23 continues to reflect 3% required cotribution to Routine Restricted Maintenance and Special Ed.	FY 23/24 continues to reflect 3% required cotribution to Routine Restricted Maintenance and Special Ed.	FY 24/25 continues to reflect 3% required cotribution 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, such as staffing increases/reduction 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, such as staffing increases/reduction 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 Clasified 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. If settled, indicate if agreement contains a contingency language or a reopener provision.

FY 2022-23	FY 2023-24	FY 2024-25
Certificated: settled (no re-opener)	Certificated: not yet settled	Certificated: not yet settled
Classified: settled (no re-opener)	Classified: not yet settled	Classified: not yet settled
Mgm't & Confidential: settled	Mgm't & Confidential: not yet settled	Mgm't & Confidential: not yet settled
Other bargaining units: N/A	Other bargaining units: N/A	Other bargaining units: N/A

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

FY 2022-23	FY 2023-24	FY 2024-25
5.50%	N/A	N/A

**DISTRICT NAME: Millbrae School District**

If negotiations are **unsettled**, indicate the total estimated costs of potential settlements that are included in the budget or set aside as reserves in the components of ending fund balance.

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

Indicate assumptions for any furlough days, percentage of step & column adjustments, and other major assumptions used in projecting salaries and benefits budget.

FY 2022-23	FY 2023-24	FY 2024-25
Step & column %: 2%	Step & column %: 2%	Step & column %: 2%
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: 27.00%	PERS: 28.10%
FICA: .062, Medicare .0145, Unemployment .50%	FICA: .062, Medicare .0145, Unemployment .20%	FICA: .062, Medicare .0145, Unemployment .20%
Workers compensation: .025346	Workers compensation: .025346	Workers compensation: .025346

**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

**DISTRICT NAME: Millbrae School District**

**OTHER SIGNIFICANT EXPENDITURES (Object Codes 4000 through 7999)**

Indicate assumptions used in projecting expenditures in the following expenditure categories. <u>Explain significant increases or decreases in the budget between fiscal years.</u>		
FY 2022-23	FY 2023-24	FY 2024-25
a) 4000-Books & Supplies	a) 4000-Books & Supplies	a) 4000-Books & Supplies
Books and Supplies is maintained at the same level as 21/22. PY Carryover for Title I, Donations, ESSER III, ELO and Lottery	Books and Supplies is maintained at the same level as FY 22/23 and increased by CPI of 3.44%.	Books and Supplies is maintained at the same level as FY 23/24 and increased by CPI of 2.77%.
b) 5000-Services & Other Operating Costs	b) 5000-Services & Other Operating Costs	b) 5000-Services & Other Operating Costs
Services and Other Operating Costs increased by \$146,941 due to unfilled vacant positions filled with contracted services using the one-time funding for ESSER, ELOP and ELO.	Services and Other Operating Costs reflects a reduction from FY 22/23 as a result of the one time state funding - Arts & Music Block Grant and the Learning Recovery Grant. FY 22/23 no longer included the IPI and ELO funds being used for contracted services. Increased by CPE 3.44%.	Services and Other Operating Costs is maintained at the same level as 23/24 and increased by CPI 2.77%
c) 6000-Capital Outlay	c) 6000-Capital Outlay	c) 6000-Capital Outlay
Capital Outlay increased by \$5,000 from Adopted Budget due to additional expenses for Technology KIS Project.	N/A	N/A
d) 7000-Other Outgo	d) 7000-Other Outgo	d) 7000-Other Outgo
Other Outgo has been maintained from prior year to reflect student placements for county programs.	Other Outgo has been maintained from prior year to reflect student placements for county programs.	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 FY 22/23, the district assigned the following reserves:	For FY 23/24, the district assigned the following reserves:	For FY 24/25, the district assigned the following reserves:
Petty Cash - \$2,500	Petty Cash - \$2,500	Petty Cash - \$2,500
Reserve for Unrestricted Lottery - \$330,934.19	Reserve for Unrestricted Lottery - \$330,934.19	Reserve for Unrestricted Lottery - \$330,934.19
Restricted Reserve - \$2,720,502.21	Restricted Reserve - \$2,720,502.21	Restricted Reserve - \$2,720,502.21
Reserve for Deficit Spending - 23/24 & 24/25 \$3,518,437.96	Reserve for Deficit Spending - 24/25 - \$2,290,304.45	Reserve for Economic Uncertainties - \$981,830.08
Reserve for Economic Uncertainties - \$1,043,910.51	Reserve for Economic Uncertainties - \$961,480.64	

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

**DISTRICT NAME: Millbrae School District**

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
LCFF Base grant increased by 6.7% and allows school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA. This resulted in an increase in the Fund Balance. The State also announced One Time Grant funding which also contributed to the Fund Balance.	LCFF Base grant increased by 6.7% and allows school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA. This resulted in an increase in the Fund Balance. The State also announced One Time Grant funding which also contributed to the Fund Balance.	LCFF Base grant increased by 6.7% and allows school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA. This resulted in an increase in the Fund Balance. The State also announced One Time Grant funding which also contributed to the Fund Balance.
However, the district will need to review and monitor staffing and expenditures to offset the deficit spending projected for FY 23/24 and FY 24/25.	However, the district will need to review and monitor staffing and expenditures to offset the deficit spending projected for FY 23/24 and FY 24/25.	However, the district will need to review and monitor staffing and expenditures to offset the deficit spending projected for FY 23/24 and FY 24/25.

**SHORT & LONG TERM OBLIGATIONS**

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

For any anticipated TRANS, identify the estimated issue amount, costs, and other repayment terms. For interfund borrowings, indicate amount of loan and specific fund source.		
FY 2022-23	FY 2023-24	FY 2024-25
1) TRANS Amount: N/A	1) TRANS Amount: N/A	1) TRANS Amount: N/A
Issuance Costs:	Issuance Costs:	Issuance Costs:
2) Interfund Borrowing Amount: N/A	2) Interfund Borrowing Amount: N/A	2) Interfund Borrowing Amount: N/A
Fund Source:	Fund Source:	Fund Source:

**LONG-TERM DEBTS**

Indicate amounts of outstanding voter and non-voter approved debts or obligations of the district such as GO Bonds, BANs, COPs, lease-purchases, loans and/or other borrowings.		
FY 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: N/A	Capital Leases; N/A	Capital Leases: N/A
Other Borrowings: N/A	Other Borrowings: N/A	Other Borrowings: N/A

**OTHER FUNDS**

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

**Fund 08 – STUDENT ACTIVITY SPECIAL REVENUE FUND**

FY 2022-23	FY 2023-24	FY 2024-25
No Changes as of 22/23 2nd Interim	No Changes as of 22/23 2nd Interim	No Changes as of 22/23 2nd Interim

**Fund 11 – ADULT EDUCATION**

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

**DISTRICT NAME: Millbrae School District**

**Fund 12 – CHILD DEVELOPMENT**

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

**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 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 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.

**Fund 14 – DEFERRED MAINTENANCE**

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

**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. The balance of the funds will be utilized for technology and curriculum needs.	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.	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.

**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

**DISTRICT NAME: Millbrae School District**

The District continues to budget for developer fees and interest. The District will use the master plan to develop project timelines for facility projects and update the budget accordingly.	FY 23/24 Continues to reflect revenue from developer fees and interest. The District will use the master plan to develop project timeline for facility projects and update the budget accordingly.	FY 24/25 Continues to reflect revenue from developer fees and interest. The District will use the master plan to develop project timeline for facility projects and update the budget accordingly.
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**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.

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

Fund \_\_\_\_\_

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