

Millbrae Elementary School District



2021-22 First Interim Report Executive Summary

Board of Trustees

Mr. D. Don Revelo, President of the Board
Mr. Frank Barbaro, Vice President of the Board
Mr. Denis Fama, Clerk of the Board
Ms. Lynne Ferrario, Trustee
Ms. Maggie Musa, Trustee

Administration

Debra French, Superintendent
Denice LaCroix, Supervisor of Business Services

Fiscal Year Budget Calendar (2021-2022)

January 2021	Governor's release of State budget proposal for FY 2021-22 Review of staffing for FY 2021-22
February 2021	Board/Staff conducts budget study based on Governor's release
March 2021	Board/Staff review and adjust staffing levels for FY 2021-22
April 2021	Board may conduct additional budget study sessions
May 2021	Governor's release of State Budget May Revise for FY 2021-22 Board/Staff conducts additional budget study sessions
June 2021	Board Adopts FY 2021-22 budget and LCAP Governor signs State Budget
July-August 2021	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 2021	Board approval 2020-21 Unaudited Actuals
October 2021	First Interim cut off FY 2021-22
December 2021	Board approval First Interim FY 2021-22 <i>Release of Auditor's Report for FY 2020-21</i>
January 2022	Second Interim cut off FY 2021-22 <i>Board approval of Auditor's Report for FY 2020-21</i>
March 2022	Board approval Second Interim for FY 2021-22
July 2022	Business office staff begins year end closing 6/30/2022
September 2022	Board approval of FY 2021-22 Unaudited Actuals
December 2022	Release of Auditor's Report for 2021-22
January 2023	Board approval of Auditor's Report for FY 2021-22

The First 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 First Interim Report covers the period of time from July 1 through October 31 each fiscal year and must be submitted to the county office of education no later than December 15.

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, 2021 through October 31, 2021
- The Second Interim Report shall reflect changes to the board approved budget from
 - July 1, 2021 through January 31, 2022

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.

First Interim 2021-22 Budget Key Guidance

On June 28, 2021, Governor Gavin Newsom signed an on-time budget. The budget maintained several items that were included in the May Revision: a 5.07% Cost of Living Adjustment (COLA) to the Local Control Funding Formula (LCFF), 4.05% COLA to Special Education, and 1.7% to state categorical programs; contributions to the Public-School System Stabilization Account and rainy-day funds; and a legislative workaround to limit spending and maximize exceptions to maintain the constitutional appropriation Gann Limit. The large funding priorities in this Adopted Budget are:

- \$11 billion to eliminate inter-year principal apportionment deferrals
- \$3.2 billion for 5.07% LCFF mega COLA
- \$1.126 billion for concentration grant increase
- \$1.8 billion for expanded learning time for K-6 unduplicated students
- Requirement for in-person instruction and the availability of independent study
- Multiyear ramp up of universal transitional kindergarten
- Planning for a universal meal program in 2022-23

Significant Changes Since Budget Adoption

Assembly Bill (AB) 167, the education budget cleanup trailer bill, was signed by the Governor on September 23, 2021. The bill includes cleanup language for the following grants:

- Additional LCFF Concentration Grant funds and the LCAP Supplemental Grant
- Prekindergarten Planning and Implementation Grant Program
- A-G Completion Grant
- Kitchen Infrastructure Grant

In addition, AB 167 provides additional time for requests to change grades to Pass/No Pass received after October 1, 2021. The requirements for this section impose a state-mandated local program.

Finally, AB 167 allows substitute teachers to serve in any one assignment for up to 60 cumulative days for the 2021-22 school year.

Expanded Learning Opportunities Program

The state budget provided \$1.8 billion for access to comprehensive expanded learning for all unduplicated students in elementary schools. The intent is to provide before- and after-school opportunities that, in combination with the instructional day, total nine hours daily, in addition to 30 expanded learning days during intersession periods. LEAs must maintain a pupil-to-staff member ratio of no more than 10:1 in programs serving TK & Kindergarten age students.

AB167 amends Education Code 46120 to add the Expanded Learning Opportunity Program to the principal apportionment and delays conditions of apportionment until

2022-23. Funds received in 2021-22 may be expended through the 2022-23 fiscal year for developing a program or providing services.

Beginning in 2022-23, as a condition of apportionment, expanded learning opportunities must be offered to classroom-based K-6 students based on the LEA's Unduplicated Pupil Percentage (UPP) as follows:

Fiscal Year	LEA UPP	Offering Requirement	Providing Access Requirement
2021-22	All	All TK/K-6 classroom-based unduplicated pupils	50% of TK/K-6 enrolled classroom-based unduplicated
Commencing 2022–23	=>80.00% Higher funding rate	All TK/K-6 classroom-based pupils	All TK/K-6 classroom-based pupils upon parent/guardian request
Commencing 2022–23	=<79.99% Lower funding rate	All TK/K-6 classroom-based unduplicated pupils	50% of TK/K-6 enrolled classroom-based unduplicated pupils

Education Code (EC) Section 46120(d)(4) provides a three-year guarantee of the higher funding rate for LEAs with 80% or greater UPP. This paragraph says that if an LEA qualifies for the higher funding rate in the current year because their prior year UPP is equal to or above 80%, then the LEA is guaranteed the higher funding rate for three years (the current year plus two more years), even if the LEA's UPP drops below 80% in any of those years. Once the LEA no longer meets the criteria of EC Section 46120(d)(1)(A) (prior year UPP equal to or above 80%) for four consecutive years, the LEA will receive the lower funding rate pursuant to EC Section 46120(d)(1)(B).

Planning Factors for 2021-22 and MYPs

Key planning factors for LEAs to incorporate into their 2021-22 First Interim Reporting and multi-year projections are listed below and are based on the latest information available.

Planning Factors	2021-22	2022-23	2023-24
Cost of Living Adjustment (COLA)			
LCFF COLA	5.07%	2.48%	3.11%
Special Education COLA	4.05%	2.48%	3.11%
Statutory COLA	1.70%	2.48%	3.11%
2020-21 COLA recaptured in 2021-22	2.31%	0.00%	0.00%
STRS Employer Rates	16.92%	19.10%	19.10%
PERS Employer Rates	22.91%	26.10%	27.10%
Unemployment Insurance	.50%	.50%	.20%
Lottery – Unrestricted per ADA	\$163.00	\$163.00	\$163.00
Lottery – Prop. 20 per ADA	\$65.00	\$65.00	\$65.00
Mandated Block Grant for Districts K-8 per ADA	\$32.79	\$33.60	\$34.64
Routine Restricted Maintenance Account <i>(Flexibility for calculation to exclude STRS and PERS on behalf payments)</i>	3%	3%	3%

Financial Report Information:

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

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

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

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

General Fund Revenues: \$30,257,048
(Unrestricted \$18,128,461; Restricted \$12,128,587)

Revenues		Unrestricted	Restricted	Total
LCFF Sources	8010-8099	\$20,917,359.00	\$1,534,629.00	\$22,451,988.00
Federal Revenue	8100-8299	\$0.00	\$2,759,933.00	\$2,759,933.00
Other State Revenue	8300-8599	\$423,803.00	\$2,352,844.00	\$2,776,647.00
Other Local Revenue	8600-8799	\$601,293.00	\$1,458,711.00	\$2,060,004.00
Transfers In	8900-8929	\$208,476.00	\$0.00	\$208,476.00
Contributions		-\$4,022,470.00	\$4,022,470.00	\$0.00
Total Revenues		\$18,128,461.00	\$12,128,587.00	\$30,257,048.00

Local Control Funding Formula (LCFF) Revenue Sources (Object 8010-8099) \$22,451,988
(Unrestricted \$20,917,359; Restricted \$1,534,629)

The mega COLA of 5.07% for the Local Control Funding Formula (LCFF) for 2021-22 is codified in Education Code section 42238.022 with the passage of AB 130. Planning factors indicate that COLA will be 3.0% or less in the out years. All LEAs are encouraged to develop multiple scenarios using the LCFF COLA planning factors as best case. LEAs that are prepared for both best- and worst-case budgets in the future are better able to weather economic uncertainty.

Federal Revenue (Object 8100-8299) \$2,759,933

Federal Revenue represents 9.12% of the total General Fund revenues. It includes funding for Special Education in the amount of \$532,419; Title I of \$205,328; Title II of \$57,931, Title III of \$71,039 Title IV of \$26,925, and one time Federal CARES funds of \$1,866,291. Federal Revenue reflects an increase of \$2,040,954 from adopted budget due to carryover in Title I, Title II, Title III and Title IV and additional combined Federal Funding provided through GEER, ESSER I, ESSER II and ESSER III.

Other State Revenue (Object 8300-8599) \$2,776,647

(Unrestricted \$423,803; Restricted \$2,352,844)

Other State Revenue represents 9.18% 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) and Special Ed Mental Health Funding. Other State revenue reflects an overall reduction of \$11,801 from adopted budget.

Other Local Revenue (Object 8600-8799); \$ 2,060,004

(Unrestricted \$601,293; Restricted \$1,458,711)

Other Local Revenue represents 6.81% 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 \$497,452 from adopted budget due to the following:

- Unrestricted Local Revenue increased \$118,520 mainly due to summer leased rentals, interest and other income from one-time prior year adjustments.
- Restricted Local Revenue increased \$378,932 due to prior year carryover for local grants and donations.

Transfers In (Object 8900-8929) \$208,476

Transfers In represents .69% of total General Fund Revenues. Transfers In for the 2021-22 budget reflects an increase of \$113,085 from adopted budget to include a transfer in from Fund 17 (Special Reserve Fund – Other than Capital Outlay) towards technology contracted services for analysis and recommendation for implementation of technology infrastructure modernization.

General Fund Expenditures: \$29,668,400

(Unrestricted \$17,838,861; Restricted \$11,829,539)

Expenditures		Unrestricted	Restricted	Total Combined
Certificated Salaries	1000-1999	\$9,575,574.00	\$3,074,116.00	\$12,649,690.00
Classified Salaries	2000-2999	\$2,327,606.00	\$1,261,045.00	\$3,588,651.00
Employee Benefits	3000-3999	\$4,203,792.00	\$2,806,722.00	\$7,010,514.00
Books and Supplies	4000-4999	\$268,858.00	\$483,946.00	\$752,804.00
Services and Other Operating Costs	5000-5999	\$1,481,165.00	\$3,773,059.00	\$5,254,224.00
Capital Outlay	6000-6999	\$0.00	\$0.00	\$0.00
Other Outgo-Transfer of Direct Charges	7100-7299, 7400-7499	\$42,022.00	\$404,495.00	\$446,517.00
Other Outgo - Indirect Charges	7300-7399	-\$60,156.00	\$26,156.00	-\$34,000.00
Transfers Out	7600-7629	\$0.00	\$0.00	\$0.00
Total Expenditures		\$17,838,861.00	\$11,829,539.00	\$29,668,400

Certificated Salaries (Object 1000-1999) \$12,649,690.00

(Unrestricted \$9,575,574; Restricted \$3,074,116)

Certificated Salaries, including administrative staff positions, require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries represent 42.64% of the total General Fund expenditures; approximately 76% of the total certificated positions are funded by unrestricted funds and 24% of the total positions are funded by restricted funds. 2021-22 Certificated Staffing is projected at 134.20 FTE, which represents 124.20 FTE for MEA and 10.00 FTE for Admin.

Classified Salaries (Object 2000-299) \$3,588,651.00

(Unrestricted \$2,327,606; Restricted \$1,261,045)

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 Staffing is projected at 69.2375 FTE.

Employee Benefits (Object Code 3000-3999) \$ 7,010,514

(Unrestricted \$4,203,792; Restricted \$2,806,722)

Employee Benefits represents 23.63% 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 \$23,248,855 representing 78% of total expenditures.

Books and Supplies (Object 4000-4999) \$752,804

(Unrestricted \$268,858; Restricted 483,946)

Books and Supplies represent 3% 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 increased \$331,845 overall from adopted budget, which is mainly due to prior year carryover of Lottery and local site grants and donations.

Services and Other Operating Expenditures (Object 5000-5999) \$5,254,224

(Unrestricted \$1,481,165; Restricted \$3,773,059)

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 17.71% of total General Fund Expenditures. Services and Other Operating Costs Increased \$1,612,435 from Adopted Budget. The Unrestricted Budget increased \$242,409 which was mainly due to contracted technology services for infrastructure upgrade, bond related expenditures and increase in VOIP/TI lines. The Restricted Services and Other Operating Expenditures increased \$1,370,026 from Adopted Budget. The increase from Adopted budget is mainly due to unfilled vacant positions filled with contracted services and changes to student programs and placements along with contracted services funded with one time federal funds and shift in contracted services funded by Millbrae Education Foundation.

Capital Outlay (Object 6000-6999) \$0.00

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

Other Outgo-Transfers for Direct Charges (7100-7299,7400-7499) \$446,517

(Unrestricted \$42,022; Restricted \$404,495)

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. Other Outgo-Transfer for Direct Charges increased \$7,207 from Adopted Budget due to changes in county placed students.

As a result of the changes indicated in both revenue and expenditures above, the 2021-22 First Interim Unrestricted Ending Fund Balance reflects an increase of \$289,600. The District 2021-22 First 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.

2021-22 1st Interim Ending Fund Balance	Unrestricted	Restricted	Combined
Beginning Balance	\$5,351,187.11	\$1,499,410.81	\$6,850,597.92
Ending Fund Balance	\$5,640,787.11	\$1,798,458.81	\$7,439,245.92
Net Increase(Decrease) in Fund Balance	\$289,600.00	\$299,048.00	\$588,648.00
Components of Ending Fund Balance			
Revolving Cash	\$2,500.00		\$2,500.00
Designated Reserve	\$110,881.00		\$110,881.00
Deficit Spending (22/23 & 23/24)	\$3,725,331.00		\$3,725,331.00
Reserve for 2020-21 CSEA Negotiations	\$99,408.00		\$99,408.00
Reserve for Economic Uncertainties	\$890,053.00		\$890,053.00
Legally Restricted Carryover		\$1,798,458.81	\$1,798,458.81
Undesignated Ending Fund Balance	\$812,614.11	\$0.00	\$812,614.11

Summary of Other Funds:

2021-22 1st 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	\$1,297,658.00	\$6,400.00	\$500.00	\$20,000.00	\$66,000.00	\$653,000.00
Expenditures	\$0.00	\$1,307,220.00	\$113,085.00	\$500.00	\$0.00	\$5,000.00	\$285,891.00
Net Increase (Decrease) In Fund Balance	\$0.00	-\$9,562.00	-\$106,685.00	\$0.00	\$20,000.00	\$61,000.00	\$367,109.00
Beginning Balance	\$97,215.35	\$322,519.24	\$640,825.14	\$51,892.84	\$2,097,922.67	\$842,834.65	\$13,338,280.52
Ending Fund Balance	\$97,215.35	\$312,957.24	\$534,140.14	\$51,892.84	\$2,117,922.67	\$903,834.65	\$13,705,389.52

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 Interfund Transfers In
- Federal Emergency Management Act (FEMA)

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

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

Signed: 

District Superintendent or Designee

Date: 12/14/2021

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2021Signed: 

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X 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: Denice LaCroixTelephone: 650-697-5693Title: Supervisor of Business ServicesE-mail: dlacroix@millbraesd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1 -	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	

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 budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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 budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) 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 budget adoption 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 budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• 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	

ADDITIONAL FISCAL INDICATORS			No	Yes
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:			
		2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 Projected Totals
Form	Description				
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
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				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	20,890,013.00	20,890,013.00	11,185,910.51	20,917,359.00	27,346.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	400,000.00	400,000.00	(3,340.19)	423,803.00	23,803.00	6.0%
4) Other Local Revenue		8600-8799	482,773.00	482,773.00	231,071.14	601,293.00	118,520.00	24.5%
5) TOTAL, REVENUES			21,772,786.00	21,772,786.00	11,413,641.46	21,942,455.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,253,381.00	9,253,381.00	2,082,952.45	9,575,574.00	(322,193.00)	-3.5%
2) Classified Salaries		2000-2999	2,218,838.00	2,218,838.00	630,108.04	2,327,606.00	(108,768.00)	-4.9%
3) Employee Benefits		3000-3999	4,231,002.00	4,231,002.00	943,602.94	4,203,792.00	27,210.00	0.6%
4) Books and Supplies		4000-4999	284,087.00	284,087.00	77,842.56	268,858.00	15,229.00	5.4%
5) Services and Other Operating Expenditures		5000-5999	1,238,756.00	1,238,756.00	566,538.94	1,481,165.00	(242,409.00)	-19.6%
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	42,022.00	42,022.00	10,174.04	42,022.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(48,139.00)	(48,139.00)	0.00	(60,156.00)	12,017.00	-25.0%
9) TOTAL, EXPENDITURES			17,219,947.00	17,219,947.00	4,311,218.97	17,838,861.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,552,839.00	4,552,839.00	7,102,422.49	4,103,594.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	95,391.00	95,391.00	0.00	208,476.00	113,085.00	118.5%
b) Transfers Out		7600-7629	20,000.00	20,000.00	0.00	0.00	20,000.00	100.0%
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	(4,401,063.00)	(4,401,063.00)	0.00	(4,022,470.00)	378,593.00	-8.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,325,672.00)	(4,325,672.00)	0.00	(3,813,994.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			227,167.00	227,167.00	7,102,422.49	289,600.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,351,187.11	5,351,187.11		5,351,187.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,351,187.11	5,351,187.11		5,351,187.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,351,187.11	5,351,187.11		5,351,187.11		
2) Ending Balance, June 30 (E + F1e)			5,578,354.11	5,578,354.11		5,640,787.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	110,881.00	110,881.00		110,881.00		
d) Assigned								
Other Assignments		9780	3,283,973.00	3,283,973.00		3,824,739.00		
Designated for 20/21 CSEA Negotiation	0000	9780	99,408.00					
Supplemental Grant 2020-21 Carryove	0000	9780	90,514.00					
Vacation Liability	0000	9780	59,403.00					
Reserve for potential litigation	0000	9780	240,000.00					
Reserve for Deficit Spending	0000	9780	2,794,648.00					
Reserve for Deficit Spending	0000	9780		2,794,648.00				
Vacation Liability	0000	9780		59,403.00				
Designated for CSEA 20/21 Negotiation	0000	9780		99,408.00				
Reserve for potential litigation	0000	9780		240,000.00				
Supplemental Grant 2020-21 Carryove	0000	9780		90,514.00				
Reserve for Deficit Spending 22/23	0000	9780				1,528,791.00		
Reserve for Deficit Spending 23/24	0000	9780				2,196,540.00		
Reserve for CSEA 20/21 Negotiations	0000	9780				99,408.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	862,528.00	862,528.00		890,053.00		
Unassigned/Unappropriated Amount		9790	1,318,472.11	1,318,472.11		812,614.11		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	16,460,091.00	16,460,091.00	9,273,564.00	12,672,733.00	(3,787,358.00)	-23.0%
Education Protection Account State Aid - Current Year		8012	4,429,922.00	4,429,922.00	1,370,286.00	8,244,626.00	3,814,704.00	86.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	55,421.00	55,421.00	0.00	47,899.00	(7,522.00)	-13.6%
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	14,889,659.00	14,889,659.00	0.00	12,810,498.00	(2,079,161.00)	-14.0%
Unsecured Roll Taxes		8042	682,047.00	682,047.00	540,840.87	535,198.00	(146,849.00)	-21.5%
Prior Years' Taxes		8043	507.00	507.00	(7,184.71)	(7,185.00)	(7,692.00)	-1517.2%
Supplemental Taxes		8044	0.00	0.00	8,404.35	4,504,428.00	4,504,428.00	New
Education Revenue Augmentation Fund (ERAF)		8045	(16,894,058.00)	(16,894,058.00)	0.00	(19,161,495.00)	(2,267,437.00)	13.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,266,424.00	1,266,424.00	0.00	1,270,657.00	4,233.00	0.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			20,890,013.00	20,890,013.00	11,185,910.51	20,917,359.00	27,346.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,890,013.00	20,890,013.00	11,185,910.51	20,917,359.00	27,346.00	0.1%
FEDERAL REVENUE								
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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act		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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	74,000.00	74,000.00	0.00	74,222.00	222.00	0.3%
Lottery - Unrestricted and Instructional Materials		8560	326,000.00	326,000.00	(8,143.97)	340,676.00	14,676.00	4.5%
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	4,803.78	8,905.00	8,905.00	New
TOTAL, OTHER STATE REVENUE			400,000.00	400,000.00	(3,340.19)	423,803.00	23,803.00	6.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
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	379,516.00	379,516.00	170,649.10	429,351.00	49,835.00	13.1%
Interest		8660	20,000.00	20,000.00	22,590.03	80,000.00	60,000.00	300.0%
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	83,257.00	83,257.00	37,832.01	91,942.00	8,685.00	10.4%
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						
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%
TOTAL, OTHER LOCAL REVENUE			482,773.00	482,773.00	231,071.14	601,293.00	118,520.00	24.5%
TOTAL, REVENUES			21,772,786.00	21,772,786.00	11,413,641.46	21,942,455.00	169,669.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	7,374,997.00	7,374,997.00	1,568,881.90	7,600,718.00	(225,721.00)	-3.1%
Certificated Pupil Support Salaries		1200	678,323.00	678,323.00	140,902.58	704,509.00	(26,186.00)	-3.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,045,567.00	1,045,567.00	341,769.71	1,113,356.00	(67,789.00)	-6.5%
Other Certificated Salaries		1900	154,494.00	154,494.00	31,398.26	156,991.00	(2,497.00)	-1.6%
TOTAL, CERTIFICATED SALARIES			9,253,381.00	9,253,381.00	2,082,952.45	9,575,574.00	(322,193.00)	-3.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	214,831.00	214,831.00	33,610.34	216,854.00	(2,023.00)	-0.9%
Classified Support Salaries		2200	625,391.00	625,391.00	202,464.08	619,904.00	5,487.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	320,075.00	320,075.00	76,114.05	419,670.00	(99,595.00)	-31.1%
Clerical, Technical and Office Salaries		2400	1,031,541.00	1,031,541.00	317,477.07	1,050,928.00	(19,387.00)	-1.9%
Other Classified Salaries		2900	27,000.00	27,000.00	442.50	20,250.00	6,750.00	25.0%
TOTAL, CLASSIFIED SALARIES			2,218,838.00	2,218,838.00	630,108.04	2,327,606.00	(108,768.00)	-4.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,607,473.00	1,607,473.00	346,980.01	1,651,504.00	(44,031.00)	-2.7%
PERS		3201-3202	507,817.00	507,817.00	140,613.09	519,332.00	(11,515.00)	-2.3%
OASDI/Medicare/Alternative		3301-3302	306,922.00	306,922.00	77,274.12	322,957.00	(16,035.00)	-5.2%
Health and Welfare Benefits		3401-3402	978,872.00	978,872.00	189,746.12	949,205.00	29,667.00	3.0%
Unemployment Insurance		3501-3502	143,657.00	143,657.00	13,255.83	64,013.00	79,644.00	55.4%
Workers' Compensation		3601-3602	353,186.00	353,186.00	80,181.38	359,856.00	(6,670.00)	-1.9%
OPEB, Allocated		3701-3702	332,511.00	332,511.00	95,364.39	336,361.00	(3,850.00)	-1.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	564.00	564.00	188.00	564.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,231,002.00	4,231,002.00	943,602.94	4,203,792.00	27,210.00	0.6%
BOOKS AND SUPPLIES								
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	230,087.00	230,087.00	44,156.63	172,637.00	57,450.00	25.0%
Noncapitalized Equipment		4400	54,000.00	54,000.00	33,685.93	96,221.00	(42,221.00)	-78.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			284,087.00	284,087.00	77,842.56	268,858.00	15,229.00	5.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	19,900.00	19,900.00	3,540.60	21,445.00	(1,545.00)	-7.8%
Dues and Memberships		5300	14,600.00	14,600.00	12,630.25	15,300.00	(700.00)	-4.8%
Insurance		5400-5450	238,990.00	238,990.00	230,254.00	230,254.00	8,736.00	3.7%
Operations and Housekeeping Services		5500	439,100.00	439,100.00	101,632.08	438,651.00	449.00	0.1%
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	425,766.00	425,766.00	168,540.58	646,875.00	(221,109.00)	-51.9%
Communications		5900	100,400.00	100,400.00	49,941.43	128,640.00	(28,240.00)	-28.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,238,756.00	1,238,756.00	566,538.94	1,481,165.00	(242,409.00)	-19.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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	2,512.00	2,512.00	596.32	1,400.00	1,112.00	44.3%
Other Debt Service - Principal		7439	28,010.00	28,010.00	9,577.72	29,122.00	(1,112.00)	-4.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			42,022.00	42,022.00	10,174.04	42,022.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(14,139.00)	(14,139.00)	0.00	(26,156.00)	12,017.00	-85.0%
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			(48,139.00)	(48,139.00)	0.00	(60,156.00)	12,017.00	-25.0%
TOTAL, EXPENDITURES			17,219,947.00	17,219,947.00	4,311,218.97	17,838,861.00	(618,914.00)	-3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	95,391.00	95,391.00	0.00	208,476.00	113,085.00	118.5%
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	208,476.00	113,085.00	118.5%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	20,000.00	20,000.00	0.00	0.00	20,000.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	0.00	20,000.00	100.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
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%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(4,401,063.00)	(4,401,063.00)	0.00	(4,022,470.00)	378,593.00	-8.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,401,063.00)	(4,401,063.00)	0.00	(4,022,470.00)	378,593.00	-8.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(4,325,672.00)	(4,325,672.00)	0.00	(3,813,994.00)	511,678.00	-11.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,316,450.00	1,316,450.00	0.00	1,534,629.00	218,179.00	16.6%
2) Federal Revenue		8100-8299	718,979.00	718,979.00	233,469.55	2,759,933.00	2,040,954.00	283.9%
3) Other State Revenue		8300-8599	2,388,448.00	2,388,448.00	326,044.98	2,352,844.00	(35,604.00)	-1.5%
4) Other Local Revenue		8600-8799	1,079,779.00	1,079,779.00	688,150.26	1,458,711.00	378,932.00	35.1%
5) TOTAL, REVENUES			5,503,656.00	5,503,656.00	1,247,664.79	8,106,117.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,774,914.00	3,774,914.00	647,301.53	3,074,116.00	700,798.00	18.6%
2) Classified Salaries		2000-2999	1,575,216.00	1,575,216.00	311,782.05	1,261,045.00	314,171.00	19.9%
3) Employee Benefits		3000-3999	3,209,498.00	3,209,498.00	301,795.97	2,806,722.00	402,776.00	12.5%
4) Books and Supplies		4000-4999	136,872.00	136,872.00	162,614.05	483,946.00	(347,074.00)	-253.6%
5) Services and Other Operating Expenditures		5000-5999	2,403,033.00	2,403,033.00	635,438.53	3,773,059.00	(1,370,026.00)	-57.0%
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	397,288.00	397,288.00	6,207.30	404,495.00	(7,207.00)	-1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,139.00	14,139.00	0.00	26,156.00	(12,017.00)	-85.0%
9) TOTAL, EXPENDITURES			11,510,960.00	11,510,960.00	2,065,139.43	11,829,539.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,007,304.00)	(6,007,304.00)	(817,474.64)	(3,723,422.00)		
D. OTHER FINANCING SOURCES/USES								
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	4,401,063.00	4,401,063.00	0.00	4,022,470.00	(378,593.00)	-8.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,401,063.00	4,401,063.00	0.00	4,022,470.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,606,241.00)	(1,606,241.00)	(817,474.64)	299,048.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,499,410.81	1,499,410.81		1,499,410.81	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)			1,499,410.81	1,499,410.81		1,499,410.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,499,410.81	1,499,410.81		1,499,410.81		
2) Ending Balance, June 30 (E + F1e)			(106,830.19)	(106,830.19)		1,798,458.81		
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	112,342.81	112,342.81		1,798,458.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(219,173.00)	(219,173.00)		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 (E/B) (F)
LCFF SOURCES								
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	1,316,450.00	1,316,450.00	0.00	1,534,629.00	218,179.00	16.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,316,450.00	1,316,450.00	0.00	1,534,629.00	218,179.00	16.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	456,743.00	456,743.00	0.00	518,485.00	61,742.00	13.5%
Special Education Discretionary Grants		8182	12,234.00	12,234.00	0.00	13,934.00	1,700.00	13.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	153,024.00	153,024.00	37,774.88	205,328.00	52,304.00	34.2%
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	38,027.00	38,027.00	0.00	57,931.00	19,904.00	52.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant 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	48,048.00	48,048.00	0.00	71,039.00	22,991.00	47.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	10,903.00	10,903.00	9,384.67	26,925.00	16,022.00	147.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	186,310.00	1,866,291.00	1,866,291.00	New
TOTAL, FEDERAL REVENUE			718,979.00	718,979.00	233,469.55	2,759,933.00	2,040,954.00	283.9%
OTHER STATE REVENUE								
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	106,000.00	106,000.00	(5,643.16)	133,456.00	27,456.00	25.9%
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	124,619.00	124,619.00	0.00	124,619.00	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	2,904.00	2,904.00	1,999.17	5,000.00	2,096.00	72.2%
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	2,154,925.00	2,154,925.00	329,688.97	2,089,769.00	(65,156.00)	-3.0%
TOTAL, OTHER STATE REVENUE			2,388,448.00	2,388,448.00	326,044.98	2,352,844.00	(35,604.00)	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	635,034.00	23,991.00	3.9%
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	130,000.00	130,000.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	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%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	468,736.00	468,736.00	688,150.26	693,677.00	224,941.00	48.0%
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%
TOTAL, OTHER LOCAL REVENUE			1,079,779.00	1,079,779.00	688,150.26	1,458,711.00	378,932.00	35.1%
TOTAL, REVENUES			5,503,656.00	5,503,656.00	1,247,664.79	8,106,117.00	2,602,461.00	47.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,657,069.00	2,657,069.00	331,630.84	1,786,395.00	870,674.00	32.8%
Certificated Pupil Support Salaries		1200	95,433.00	95,433.00	13,290.15	65,176.00	30,257.00	31.7%
Certificated Supervisors' and Administrators' Salaries		1300	455,027.00	455,027.00	185,766.37	619,521.00	(164,494.00)	-36.2%
Other Certificated Salaries		1900	567,385.00	567,385.00	116,614.17	603,024.00	(35,639.00)	-6.3%
TOTAL, CERTIFICATED SALARIES			3,774,914.00	3,774,914.00	647,301.53	3,074,116.00	700,798.00	18.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	828,841.00	828,841.00	85,714.29	415,158.00	413,683.00	49.9%
Classified Support Salaries		2200	313,733.00	313,733.00	107,619.02	410,625.00	(96,892.00)	-30.9%
Classified Supervisors' and Administrators' Salaries		2300	150,997.00	150,997.00	50,332.32	150,997.00	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	281,645.00	281,645.00	68,116.42	284,265.00	(2,620.00)	-0.9%
TOTAL, CLASSIFIED SALARIES			1,575,216.00	1,575,216.00	311,782.05	1,261,045.00	314,171.00	19.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,000,298.00	2,000,298.00	106,496.18	1,868,586.00	131,712.00	6.6%
PERS		3201-3202	361,009.00	361,009.00	72,367.07	307,428.00	53,581.00	14.8%
OASDI/Medicare/Alternative		3301-3302	173,579.00	173,579.00	33,875.16	143,560.00	30,019.00	17.3%
Health and Welfare Benefits		3401-3402	455,251.00	455,251.00	55,731.30	338,608.00	116,643.00	25.6%
Unemployment Insurance		3501-3502	63,262.00	63,262.00	4,701.60	24,129.00	39,133.00	61.9%
Workers' Compensation		3601-3602	155,535.00	155,535.00	28,436.66	123,847.00	31,688.00	20.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	564.00	564.00	188.00	564.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,209,498.00	3,209,498.00	301,795.97	2,806,722.00	402,776.00	12.5%
BOOKS AND SUPPLIES								
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	135,372.00	135,372.00	135,812.23	461,738.00	(326,366.00)	-241.1%
Noncapitalized Equipment		4400	1,500.00	1,500.00	26,801.82	22,208.00	(20,708.00)	-1380.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			136,872.00	136,872.00	162,614.05	483,946.00	(347,074.00)	-253.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,188,666.00	1,188,666.00	134,496.61	1,251,454.00	(62,788.00)	-5.3%
Travel and Conferences		5200	12,854.00	12,854.00	0.00	12,854.00	0.00	0.0%
Dues and Memberships		5300	1,700.00	1,700.00	1,667.64	1,700.00	0.00	0.0%
Insurance		5400-5450	1,000.00	1,000.00	892.32	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	1,198,813.00	1,198,813.00	491,007.67	2,487,484.00	(1,288,671.00)	-107.5%
Communications		5900	0.00	0.00	7,374.29	18,567.00	(18,567.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,403,033.00	2,403,033.00	635,438.53	3,773,059.00	(1,370,026.00)	-57.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	397,288.00	397,288.00	6,207.30	404,495.00	(7,207.00)	-1.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			397,288.00	397,288.00	6,207.30	404,495.00	(7,207.00)	-1.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	14,139.00	14,139.00	0.00	26,156.00	(12,017.00)	-85.0%
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			14,139.00	14,139.00	0.00	26,156.00	(12,017.00)	-85.0%
TOTAL, EXPENDITURES			11,510,960.00	11,510,960.00	2,065,139.43	11,829,539.00	(318,579.00)	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,401,063.00	4,401,063.00	0.00	4,022,470.00	(378,593.00)	-8.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,401,063.00	4,401,063.00	0.00	4,022,470.00	(378,593.00)	-8.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			4,401,063.00	4,401,063.00	0.00	4,022,470.00	378,593.00	-8.6%

2021-22 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	22,206,463.00	22,206,463.00	11,185,910.51	22,451,988.00	245,525.00	1.1%
2) Federal Revenue		8100-8299	718,979.00	718,979.00	233,469.55	2,759,933.00	2,040,954.00	283.9%
3) Other State Revenue		8300-8599	2,788,448.00	2,788,448.00	322,704.79	2,776,647.00	(11,801.00)	-0.4%
4) Other Local Revenue		8600-8799	1,562,552.00	1,562,552.00	919,221.40	2,060,004.00	497,452.00	31.8%
5) TOTAL, REVENUES			27,276,442.00	27,276,442.00	12,661,306.25	30,048,572.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,028,295.00	13,028,295.00	2,730,253.98	12,649,690.00	378,605.00	2.9%
2) Classified Salaries		2000-2999	3,794,054.00	3,794,054.00	941,890.09	3,588,651.00	205,403.00	5.4%
3) Employee Benefits		3000-3999	7,440,500.00	7,440,500.00	1,245,398.91	7,010,514.00	429,986.00	5.8%
4) Books and Supplies		4000-4999	420,959.00	420,959.00	240,456.61	752,804.00	(331,845.00)	-78.8%
5) Services and Other Operating Expenditures		5000-5999	3,641,789.00	3,641,789.00	1,201,977.47	5,254,224.00	(1,612,435.00)	-44.3%
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	439,310.00	439,310.00	16,381.34	446,517.00	(7,207.00)	-1.6%
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			28,730,907.00	28,730,907.00	6,376,358.40	29,668,400.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,454,465.00)	(1,454,465.00)	6,284,947.85	380,172.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	95,391.00	95,391.00	0.00	208,476.00	113,085.00	118.5%
b) Transfers Out		7600-7629	20,000.00	20,000.00	0.00	0.00	20,000.00	100.0%
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			75,391.00	75,391.00	0.00	208,476.00		

2021-22 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,379,074.00)	(1,379,074.00)	6,284,947.85	588,648.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,850,597.92	6,850,597.92		6,850,597.92	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)			6,850,597.92	6,850,597.92		6,850,597.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,850,597.92	6,850,597.92		6,850,597.92		
2) Ending Balance, June 30 (E + F1e)			5,471,523.92	5,471,523.92		7,439,245.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	112,342.81	112,342.81		1,798,458.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	110,881.00	110,881.00		110,881.00		
d) Assigned								
Other Assignments		9780	3,283,973.00	3,283,973.00		3,824,739.00		
Designated for 20/21 CSEA Negotiation	0000	9780	99,408.00					
Supplemental Grant 2020-21 Carryover	0000	9780	90,514.00					
Vacation Liability	0000	9780	59,403.00					
Reserve for potential litigation	0000	9780	240,000.00					
Reserve for Deficit Spending	0000	9780	2,794,648.00					
Reserve for Deficit Spending	0000	9780		2,794,648.00				
Vacation Liability	0000	9780		59,403.00				
Designated for CSEA 20/21 Negotiation	0000	9780		99,408.00				
Reserve for potential litigation	0000	9780		240,000.00				
Supplemental Grant 2020-21 Carryover	0000	9780		90,514.00				
Reserve for Deficit Spending 22/23	0000	9780				1,528,791.00		
Reserve for Deficit Spending 23/24	0000	9780				2,196,540.00		
Reserve for CSEA 20/21 Negotiations	0000	9780				99,408.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	862,528.00	862,528.00		890,053.00		
Unassigned/Unappropriated Amount		9790	1,099,299.11	1,099,299.11		812,614.11		

2021-22 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	16,460,091.00	16,460,091.00	9,273,564.00	12,672,733.00	(3,787,358.00)	-23.0%
Education Protection Account State Aid - Current Year		8012	4,429,922.00	4,429,922.00	1,370,286.00	8,244,626.00	3,814,704.00	86.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	55,421.00	55,421.00	0.00	47,899.00	(7,522.00)	-13.6%
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	14,889,659.00	14,889,659.00	0.00	12,810,498.00	(2,079,161.00)	-14.0%
Unsecured Roll Taxes		8042	682,047.00	682,047.00	540,840.87	535,198.00	(146,849.00)	-21.5%
Prior Years' Taxes		8043	507.00	507.00	(7,184.71)	(7,185.00)	(7,692.00)	-1517.2%
Supplemental Taxes		8044	0.00	0.00	8,404.35	4,504,428.00	4,504,428.00	New
Education Revenue Augmentation Fund (ERAF)		8045	(16,894,058.00)	(16,894,058.00)	0.00	(19,161,495.00)	(2,267,437.00)	13.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,266,424.00	1,266,424.00	0.00	1,270,657.00	4,233.00	0.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			20,890,013.00	20,890,013.00	11,185,910.51	20,917,359.00	27,346.00	0.1%
LCFF Transfers								
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	1,316,450.00	1,316,450.00	0.00	1,534,629.00	218,179.00	16.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			22,206,463.00	22,206,463.00	11,185,910.51	22,451,988.00	245,525.00	1.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	456,743.00	456,743.00	0.00	518,485.00	61,742.00	13.5%
Special Education Discretionary Grants		8182	12,234.00	12,234.00	0.00	13,934.00	1,700.00	13.9%
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	153,024.00	153,024.00	37,774.88	205,328.00	52,304.00	34.2%
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	38,027.00	38,027.00	0.00	57,931.00	19,904.00	52.3%

2021-22 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant 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	48,048.00	48,048.00	0.00	71,039.00	22,991.00	47.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	10,903.00	10,903.00	9,384.67	26,925.00	16,022.00	147.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	186,310.00	1,866,291.00	1,866,291.00	New
TOTAL, FEDERAL REVENUE			718,979.00	718,979.00	233,469.55	2,759,933.00	2,040,954.00	283.9%
OTHER STATE REVENUE								
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	74,000.00	74,000.00	0.00	74,222.00	222.00	0.3%
Lottery - Unrestricted and Instructional Materials		8560	432,000.00	432,000.00	(13,787.13)	474,132.00	42,132.00	9.8%
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	124,619.00	124,619.00	0.00	124,619.00	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	2,904.00	2,904.00	1,999.17	5,000.00	2,096.00	72.2%
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	2,154,925.00	2,154,925.00	334,492.75	2,098,674.00	(56,251.00)	-2.6%
TOTAL, OTHER STATE REVENUE			2,788,448.00	2,788,448.00	322,704.79	2,776,647.00	(11,801.00)	-0.4%

2021-22 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	635,034.00	23,991.00	3.9%
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	130,000.00	130,000.00	New
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	379,516.00	379,516.00	170,649.10	429,351.00	49,835.00	13.1%
Interest		8660	20,000.00	20,000.00	22,590.03	80,000.00	60,000.00	300.0%
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	551,993.00	551,993.00	725,982.27	785,619.00	233,626.00	42.3%
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%
TOTAL, OTHER LOCAL REVENUE			1,562,552.00	1,562,552.00	919,221.40	2,060,004.00	497,452.00	31.8%
TOTAL, REVENUES			27,276,442.00	27,276,442.00	12,661,306.25	30,048,572.00	2,772,130.00	10.2%

2021-22 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,032,066.00	10,032,066.00	1,900,512.74	9,387,113.00	644,953.00	6.4%
Certificated Pupil Support Salaries		1200	773,756.00	773,756.00	154,192.73	769,685.00	4,071.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,500,594.00	1,500,594.00	527,536.08	1,732,877.00	(232,283.00)	-15.5%
Other Certificated Salaries		1900	721,879.00	721,879.00	148,012.43	760,015.00	(38,136.00)	-5.3%
TOTAL, CERTIFICATED SALARIES			13,028,295.00	13,028,295.00	2,730,253.98	12,649,690.00	378,605.00	2.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,043,672.00	1,043,672.00	119,324.63	632,012.00	411,660.00	39.4%
Classified Support Salaries		2200	939,124.00	939,124.00	310,083.10	1,030,529.00	(91,405.00)	-9.7%
Classified Supervisors' and Administrators' Salaries		2300	471,072.00	471,072.00	126,446.37	570,667.00	(99,595.00)	-21.1%
Clerical, Technical and Office Salaries		2400	1,031,541.00	1,031,541.00	317,477.07	1,050,928.00	(19,387.00)	-1.9%
Other Classified Salaries		2900	308,645.00	308,645.00	68,558.92	304,515.00	4,130.00	1.3%
TOTAL, CLASSIFIED SALARIES			3,794,054.00	3,794,054.00	941,890.09	3,588,651.00	205,403.00	5.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,607,771.00	3,607,771.00	453,476.19	3,520,090.00	87,681.00	2.4%
PERS		3201-3202	868,826.00	868,826.00	212,980.16	826,760.00	42,066.00	4.8%
OASDI/Medicare/Alternative		3301-3302	480,501.00	480,501.00	111,149.28	466,517.00	13,984.00	2.9%
Health and Welfare Benefits		3401-3402	1,434,123.00	1,434,123.00	245,477.42	1,287,813.00	146,310.00	10.2%
Unemployment Insurance		3501-3502	206,919.00	206,919.00	17,957.43	88,142.00	118,777.00	57.4%
Workers' Compensation		3601-3602	508,721.00	508,721.00	108,618.04	483,703.00	25,018.00	4.9%
OPEB, Allocated		3701-3702	332,511.00	332,511.00	95,364.39	336,361.00	(3,850.00)	-1.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,128.00	1,128.00	376.00	1,128.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,440,500.00	7,440,500.00	1,245,398.91	7,010,514.00	429,986.00	5.8%
BOOKS AND SUPPLIES								
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	365,459.00	365,459.00	179,968.86	634,375.00	(268,916.00)	-73.6%
Noncapitalized Equipment		4400	55,500.00	55,500.00	60,487.75	118,429.00	(62,929.00)	-113.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			420,959.00	420,959.00	240,456.61	752,804.00	(331,845.00)	-78.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,188,666.00	1,188,666.00	134,496.61	1,251,454.00	(62,788.00)	-5.3%
Travel and Conferences		5200	32,754.00	32,754.00	3,540.60	34,299.00	(1,545.00)	-4.7%
Dues and Memberships		5300	16,300.00	16,300.00	14,297.89	17,000.00	(700.00)	-4.3%
Insurance		5400-5450	239,990.00	239,990.00	231,146.32	231,254.00	8,736.00	3.6%
Operations and Housekeeping Services		5500	439,100.00	439,100.00	101,632.08	438,651.00	449.00	0.1%
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	1,624,579.00	1,624,579.00	659,548.25	3,134,359.00	(1,509,780.00)	-92.9%
Communications		5900	100,400.00	100,400.00	57,315.72	147,207.00	(46,807.00)	-46.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,641,789.00	3,641,789.00	1,201,977.47	5,254,224.00	(1,612,435.00)	-44.3%

2021-22 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	408,788.00	408,788.00	6,207.30	415,995.00	(7,207.00)	-1.8%
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	2,512.00	2,512.00	596.32	1,400.00	1,112.00	44.3%
Other Debt Service - Principal		7439	28,010.00	28,010.00	9,577.72	29,122.00	(1,112.00)	-4.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			439,310.00	439,310.00	16,381.34	446,517.00	(7,207.00)	-1.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			28,730,907.00	28,730,907.00	6,376,358.40	29,668,400.00	(937,493.00)	-3.3%

2021-22 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	95,391.00	95,391.00	0.00	208,476.00	113,085.00	118.5%
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	208,476.00	113,085.00	118.5%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	20,000.00	20,000.00	0.00	0.00	20,000.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	0.00	20,000.00	100.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
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%
USES								
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%
CONTRIBUTIONS								
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)			75,391.00	75,391.00	0.00	208,476.00	(133,085.00)	176.5%

Millbrae Elementary
San Mateo County

First Interim
General Fund
Exhibit: Restricted Balance Detail

41 68973 0000000
Form 011

Resource	Description	2021-22
		Projected Year Totals
2600	Expanded Learning Opportunities Program	437,626.00
3213	Elementary and Secondary School Emergen	885,473.00
3214	Elementary and Secondary School Emergen	221,368.00
6300	Lottery: Instructional Materials	0.47
6546	Mental Health-Related Services	0.30
7311	Classified School Employee Professional De	10,532.00
7425	Expanded Learning Opportunities (ELO) Gra	243,459.00
7510	Low-Performing Students Block Grant	0.04
Total, Restricted Balance		<u>1,798,458.81</u>

Millbrae Elementary
San Mateo County

2021-22 First Interim
Student Activity Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 081

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. REVENUES								
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	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
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		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Student Activity Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 081

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	97,215.35	97,215.35		97,215.35	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)			97,215.35	97,215.35		97,215.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,215.35	97,215.35		97,215.35		
2) Ending Balance, June 30 (E + F1e)			97,215.35	97,215.35		97,215.35		
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	97,215.35	97,215.35		97,215.35		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Student Activity Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 08I

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)
REVENUES								
Sale of Equipment and Supplies		8631	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%
Interest		8660	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%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
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%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

2021-22 First Interim
Student Activity Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 081

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)
CAPITAL OUTLAY								
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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

First Interim
Student Activity Special Revenue Fund
Exhibit: Restricted Balance Detail

41 68973 0000000
Form 08I

Resource	Description	2021/22
		Projected Year Totals
8210	Student Activity Funds	97,215.35
Total, Restricted Balance		<u>97,215.35</u>

Millbrae Elementary
San Mateo County

2021-22 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 131

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. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	680,000.00	680,000.00	130,744.21	1,216,269.00	536,269.00	78.9%
3) Other State Revenue		8300-8599	57,000.00	57,000.00	9,158.59	79,889.00	22,889.00	40.2%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	750.36	1,500.00	0.00	0.0%
5) TOTAL, REVENUES			738,500.00	738,500.00	140,653.16	1,297,658.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	394,638.00	394,638.00	89,219.31	397,493.00	(2,855.00)	-0.7%
3) Employee Benefits		3000-3999	171,042.00	171,042.00	35,334.71	169,677.00	1,365.00	0.8%
4) Books and Supplies		4000-4999	272,550.00	272,550.00	147,177.09	564,000.00	(291,450.00)	-106.9%
5) Services and Other Operating Expenditures		5000-5999	11,650.00	11,650.00	49,702.88	126,850.00	(115,200.00)	-988.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	15,200.00	(15,200.00)	New
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			883,880.00	883,880.00	321,433.99	1,307,220.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(145,380.00)	(145,380.00)	(180,780.83)	(9,562.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	0.00	(20,000.00)	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,000.00	20,000.00	0.00	0.00		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 13I

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(125,380.00)	(125,380.00)	(180,780.83)	(9,562.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	322,519.24	322,519.24		322,519.24	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)			322,519.24	322,519.24		322,519.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			322,519.24	322,519.24		322,519.24		
2) Ending Balance, June 30 (E + F1e)			197,139.24	197,139.24		312,957.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	16,445.94	16,445.94		16,445.94		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	180,693.30	180,693.30		296,511.30		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 13I

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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	680,000.00	680,000.00	130,744.21	1,216,269.00	536,269.00	78.9%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			680,000.00	680,000.00	130,744.21	1,216,269.00	536,269.00	78.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	57,000.00	57,000.00	9,158.59	79,889.00	22,889.00	40.2%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			57,000.00	57,000.00	9,158.59	79,889.00	22,889.00	40.2%
OTHER LOCAL REVENUE								
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	1,500.00	750.36	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	1,500.00	750.36	1,500.00	0.00	0.0%
TOTAL, REVENUES			738,500.00	738,500.00	140,653.16	1,297,658.00		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 131

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)
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	275,224.00	275,224.00	63,954.49	265,916.00	9,308.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	108,224.00	108,224.00	21,593.16	118,387.00	(10,163.00)	-9.4%
Clerical, Technical and Office Salaries		2400	11,190.00	11,190.00	3,671.66	13,190.00	(2,000.00)	-17.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			394,638.00	394,638.00	89,219.31	397,493.00	(2,855.00)	-0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	88,991.00	88,991.00	19,043.72	87,048.00	1,943.00	2.2%
OASDI/Medicare/Alternative		3301-3302	30,189.00	30,189.00	6,781.10	30,408.00	(219.00)	-0.7%
Health and Welfare Benefits		3401-3402	35,073.00	35,073.00	6,386.00	38,169.00	(3,096.00)	-8.8%
Unemployment Insurance		3501-3502	4,854.00	4,854.00	443.26	2,032.00	2,822.00	58.1%
Workers' Compensation		3601-3602	11,935.00	11,935.00	2,680.63	12,020.00	(85.00)	-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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			171,042.00	171,042.00	35,334.71	169,677.00	1,365.00	0.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	15,100.00	15,100.00	2,146.78	15,500.00	(400.00)	-2.6%
Noncapitalized Equipment		4400	1,650.00	1,650.00	14,306.94	20,000.00	(18,350.00)	-1112.1%
Food		4700	255,800.00	255,800.00	130,723.37	528,500.00	(272,700.00)	-106.6%
TOTAL, BOOKS AND SUPPLIES			272,550.00	272,550.00	147,177.09	564,000.00	(291,450.00)	-106.9%

Millbrae Elementary
San Mateo County

2021-22 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 131

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,200.00	1,200.00	0.00	1,400.00	(200.00)	-16.7%
Dues and Memberships		5300	450.00	450.00	150.00	450.00	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	10,000.00	10,000.00	49,552.88	125,000.00	(115,000.00)	-1150.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,650.00	11,650.00	49,702.88	126,850.00	(115,200.00)	-988.8%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	15,200.00	(15,200.00)	New
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	15,200.00	(15,200.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			883,880.00	883,880.00	321,433.99	1,307,220.00		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 131

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	20,000.00	20,000.00	0.00	0.00	(20,000.00)	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.00	0.00	(20,000.00)	-100.0%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
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%
CONTRIBUTIONS								
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)			20,000.00	20,000.00	0.00	0.00		

Millbrae Elementary
San Mateo County

First Interim
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

41 68973 0000000
Form 13I

Resource	Description	2021/22 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	227,483.57
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	42,447.73
7027	Child Nutrition: COVID State Supplemental Meal Reimbursen	26,580.00
Total, Restricted Balance		<u>296,511.30</u>

Millbrae Elementary
San Mateo County

2021-22 First Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 171

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. REVENUES								
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	15,000.00	15,000.00	1,596.58	6,400.00	(8,600.00)	-57.3%
5) TOTAL, REVENUES			15,000.00	15,000.00	1,596.58	6,400.00		
B. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	15,000.00	1,596.58	6,400.00		
D. OTHER FINANCING SOURCES/USES								
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	113,085.00	(113,085.00)	New
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	(113,085.00)		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 171

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,000.00	15,000.00	1,596.58	(106,685.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	640,825.14	640,825.14		640,825.14	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)			640,825.14	640,825.14		640,825.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			640,825.14	640,825.14		640,825.14		
2) Ending Balance, June 30 (E + F1e)			655,825.14	655,825.14		534,140.14		
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								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	655,825.14	655,825.14		534,140.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 171

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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	1,596.58	6,400.00	(8,600.00)	-57.3%
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			15,000.00	15,000.00	1,596.58	6,400.00	(8,600.00)	-57.3%
TOTAL, REVENUES			15,000.00	15,000.00	1,596.58	6,400.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	113,085.00	(113,085.00)	New
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	113,085.00	(113,085.00)	New
OTHER SOURCES/USES								
SOURCES								
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%
USES								
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%
CONTRIBUTIONS								
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	(113,085.00)		

Millbrae Elementary
San Mateo County

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

41 68973 0000000
Form 17I

		2021/22
Resource	Description	Projected Year Totals

Millbrae Elementary
San Mateo County

2021-22 First Interim
Foundation Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 191

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. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	129.29	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	129.29	500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	500.00	0.00	500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			500.00	500.00	0.00	500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	129.29	0.00		
D. OTHER FINANCING SOURCES/USES								
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		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Foundation Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 19I

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	129.29	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	51,892.84	51,892.84		51,892.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,892.84	51,892.84		51,892.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,892.84	51,892.84		51,892.84		
2) Ending Balance, June 30 (E + F1e)			51,892.84	51,892.84		51,892.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	51,892.84	51,892.84		51,892.84		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Foundation Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 19I

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)
OTHER STATE REVENUE								
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%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	129.29	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	129.29	500.00	0.00	0.0%
TOTAL, REVENUES			500.00	500.00	129.29	500.00		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Foundation Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 19I

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)
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
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%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

2021-22 First Interim
Foundation Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 19I

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	500.00	0.00	500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500.00	500.00	0.00	500.00	0.00	0.0%
CAPITAL OUTLAY								
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			500.00	500.00	0.00	500.00		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Foundation Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 19I

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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%
CONTRIBUTIONS								
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 (- b + c - d + e)			0.00	0.00	0.00	0.00		

Millbrae Elementary
San Mateo County

First Interim
Foundation Special Revenue Fund
Exhibit: Restricted Balance Detail

41 68973 0000000
Form 19I

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	51,892.84
Total, Restricted Balance		<u>51,892.84</u>

Millbrae Elementary
San Mateo County

2021-22 First Interim
Special Reserve Fund for Postemployment Benefits
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 201

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. REVENUES								
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	5,226.85	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	5,226.85	20,000.00		
B. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,000.00	20,000.00	5,226.85	20,000.00		
D. OTHER FINANCING SOURCES/USES								
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		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Special Reserve Fund for Postemployment Benefits
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 201

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,000.00	20,000.00	5,226.85	20,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,097,922.67	2,097,922.67		2,097,922.67	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)			2,097,922.67	2,097,922.67		2,097,922.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,097,922.67	2,097,922.67		2,097,922.67		
2) Ending Balance, June 30 (E + F1e)			2,117,922.67	2,117,922.67		2,117,922.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,927,565.92	1,927,565.92		1,927,565.92		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	190,356.75	190,356.75		190,356.75		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Special Reserve Fund for Postemployment Benefits
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 201

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)
OTHER LOCAL REVENUE								
Interest		8660	20,000.00	20,000.00	5,226.85	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	5,226.85	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	5,226.85	20,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
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%
CONTRIBUTIONS								
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

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

41 68973 0000000
Form 201

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	1,927,565.92
Total, Restricted Balance		<u>1,927,565.92</u>

Millbrae Elementary
San Mateo County

2021-22 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 251

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. REVENUES								
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	66,000.00	8,067.28	66,000.00	0.00	0.0%
5) TOTAL, REVENUES			66,000.00	66,000.00	8,067.28	66,000.00		
B. EXPENDITURES								
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	512.50	5,000.00	(5,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 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	512.50	5,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			66,000.00	66,000.00	7,554.78	61,000.00		
D. OTHER FINANCING SOURCES/USES								
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		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 251

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			66,000.00	66,000.00	7,554.78	61,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	842,834.65	842,834.65		842,834.65	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)			842,834.65	842,834.65		842,834.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			842,834.65	842,834.65		842,834.65		
2) Ending Balance, June 30 (E + F1e)			908,834.65	908,834.65		903,834.65		
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	846,686.43	846,686.43		846,686.43		
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	62,148.22	62,148.22		57,148.22		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 251

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)
OTHER STATE REVENUE								
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%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	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	6,000.00	2,162.78	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	60,000.00	60,000.00	5,904.50	60,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
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	66,000.00	8,067.28	66,000.00	0.00	0.0%
TOTAL, REVENUES			66,000.00	66,000.00	8,067.28	66,000.00		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 251

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)
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
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%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	512.50	5,000.00	(5,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	512.50	5,000.00	(5,000.00)	New

Millbrae Elementary
San Mateo County

2021-22 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 251

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)
CAPITAL OUTLAY								
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, EXPENDITURES			0.00	0.00	512.50	5,000.00		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 251

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
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%
CONTRIBUTIONS								
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

First Interim
Capital Facilities Fund
Exhibit: Restricted Balance Detail

41 68973 0000000
Form 25I

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	846,686.43
Total, Restricted Balance		846,686.43

Millbrae Elementary
San Mateo County

2021-22 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 401

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. REVENUES								
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	653,000.00	33,628.84	653,000.00	0.00	0.0%
5) TOTAL, REVENUES			653,000.00	653,000.00	33,628.84	653,000.00		
B. EXPENDITURES								
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	20,000.00	20,000.00	407.70	29,600.00	(9,600.00)	-48.0%
5) Services and Other Operating Expenditures		5000-5999	125,900.00	125,900.00	67,800.53	160,900.00	(35,000.00)	-27.8%
6) Capital Outlay		6000-6999	0.00	0.00	(99,063.24)	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			145,900.00	145,900.00	(30,855.01)	190,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			507,100.00	507,100.00	64,483.85	462,500.00		
D. OTHER FINANCING SOURCES/USES								
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)		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 40I

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			411,709.00	411,709.00	64,483.85	367,109.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,338,280.52	13,338,280.52		13,338,280.52	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)			13,338,280.52	13,338,280.52		13,338,280.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,338,280.52	13,338,280.52		13,338,280.52		
2) Ending Balance, June 30 (E + F1e)			13,749,989.52	13,749,989.52		13,705,389.52		
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	2,015,808.73	2,015,808.73		2,015,808.73		
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	11,734,180.79	11,734,180.79		11,689,580.79		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 401

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)
FEDERAL REVENUE								
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%
OTHER STATE REVENUE								
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%
OTHER LOCAL REVENUE								
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	0.00	0.00	0.00	0.00	0.0%
Interest		8660	158,000.00	158,000.00	33,628.84	158,000.00	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	653,000.00	33,628.84	653,000.00	0.00	0.0%
TOTAL, REVENUES			653,000.00	653,000.00	33,628.84	653,000.00		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 401

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 SALARIES								
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%
EMPLOYEE BENEFITS								
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%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	20,000.00	407.70	6,000.00	14,000.00	70.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	23,600.00	(23,600.00)	New
TOTAL, BOOKS AND SUPPLIES			20,000.00	20,000.00	407.70	29,600.00	(9,600.00)	-48.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	15,900.00	15,900.00	7,974.25	17,900.00	(2,000.00)	-12.6%
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	110,000.00	110,000.00	59,826.28	143,000.00	(33,000.00)	-30.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			125,900.00	125,900.00	67,800.53	160,900.00	(35,000.00)	-27.8%

Millbrae Elementary
San Mateo County

2021-22 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 40I

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)
CAPITAL OUTLAY								
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	(99,063.24)	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	(99,063.24)	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	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			145,900.00	145,900.00	(30,855.01)	190,500.00		

Millbrae Elementary
San Mateo County

2021-22 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 40I

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
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%
CONTRIBUTIONS								
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)			(95,391.00)	(95,391.00)	0.00	(95,391.00)		

Millbrae Elementary
San Mateo County

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

41 68973 0000000
Form 40I

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	2,015,808.73
Total, Restricted Balance		<u>2,015,808.73</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,266.49	2,269.01	2,058.23	2,269.01	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,266.49	2,269.01	2,058.23	2,269.01	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	1.94	1.94	1.94	1.94	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.94	1.94	1.94	1.94	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,268.43	2,270.95	2,060.17	2,270.95	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (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)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	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%

Millbrae Elementary
San Mateo County

First Interim
2021-22 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

41 68973 0000000
Form CASH

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Oct									
A. BEGINNING CASH			7,075,747.89	7,975,312.80	10,077,538.82	11,750,270.13	12,583,085.62	13,398,133.91	4,076,824.01	3,387,074.43
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,432,924.00	3,203,858.00	3,688,677.00	2,318,391.00	0.00	2,061,156.50	760,363.98	861,745.84
Property Taxes	8020-8079		0.00	1,838.36	4,367.75	535,854.40	1,015,743.75	(9,940,763.00)	391,983.50	642,817.85
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	690,583.05	
Federal Revenue	8100-8299		0.00	81,929.00	113,284.67	38,255.88		87,836.84	253,615.50	8,309.70
Other State Revenue	8300-8599		0.00	0.00	322,704.79	0.00	314,916.30	310,401.09	32,821.95	32,821.95
Other Local Revenue	8600-8799		29,872.44	47,077.97	709,558.27	132,712.72	968,976.91	613,239.14	141,716.22	53,461.73
Interfund Transfers In	8910-8929								113,085.00	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,462,796.44	3,334,703.33	4,838,592.48	3,025,214.00	2,299,636.96	(6,868,129.43)	2,384,169.20	1,599,157.07
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		36,873.33	235,707.17	1,238,606.02	1,219,067.46	1,198,634.40	1,200,772.09	1,192,965.69	1,198,738.29
Classified Salaries	2000-2999		159,501.53	218,725.14	284,446.98	279,216.44	327,491.12	315,015.24	310,971.96	305,650.12
Employee Benefits	3000-3999		91,404.65	193,738.16	495,009.26	465,246.84	471,227.01	508,278.90	500,401.46	494,510.84
Books and Supplies	4000-4999		2,301.80	9,244.82	153,332.24	75,577.75	23,966.61	116,267.35	37,514.96	12,624.14
Services	5000-5999		139,432.99	374,120.28	352,549.77	335,874.43	185,035.51	276,437.77	396,818.82	622,484.02
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00		0.00		
Other Outgo	7000-7499		5,758.48	2,543.51	(671.46)	8,750.81	(898.78)	4,755.47	101,474.31	4,755.47
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			435,272.78	1,034,079.08	2,523,272.81	2,383,733.73	2,205,455.87	2,421,526.82	2,540,147.20	2,638,762.88
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	2,500.00								
Accounts Receivable	9200-9299	8,711,014.91	206,393.17	7,103,506.22	206,471.86	63,897.03	736,213.03	15.42		
Due From Other Funds	9310	140,832.21				140,832.21				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		8,854,347.12	206,393.17	7,103,506.22	206,471.86	204,729.24	736,213.03	15.42	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(1,370,254.54)	334,351.92	290,097.78	151,624.34	13,394.02	15,345.83	31,669.07	533,771.58	
Due To Other Funds	9610	0.00								
Current Loans	9640	(7,011,806.67)		7,011,806.67						
Unearned Revenues	9650	(697,435.88)			697,435.88					
Deferred Inflows of Resources	9690									
SUBTOTAL		(9,079,497.09)	334,351.92	7,301,904.45	849,060.22	13,394.02	15,345.83	31,669.07	533,771.58	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		17,933,844.21	(127,958.75)	(198,398.23)	(642,588.36)	191,335.22	720,867.20	(31,653.65)	(533,771.58)	0.00
E. NET INCREASE/DECREASE (B - C + D)			899,564.91	2,102,226.02	1,672,731.31	832,815.49	815,048.29	(9,321,309.90)	(689,749.58)	(1,039,605.81)
F. ENDING CASH (A + E)			7,975,312.80	10,077,538.82	11,750,270.13	12,583,085.62	13,398,133.91	4,076,824.01	3,387,074.43	2,347,468.62
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Oct								
A. BEGINNING CASH		2,347,468.62	4,938,177.99	9,342,011.42	9,063,864.32				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,922,902.34	861,745.84	861,745.84	1,943,848.66			20,917,359.00	20,917,359.00
Property Taxes	8020-8079	1,015,743.75	5,512,590.20	382,403.70	437,419.74			0.00	0.00
Miscellaneous Funds	8080-8099			690,583.05	0.00	153,462.90		1,534,629.00	1,534,629.00
Federal Revenue	8100-8299	563,982.40	126,807.75	3,512.00	354,139.51	1,128,259.75		2,759,933.00	2,759,933.00
Other State Revenue	8300-8599	134,754.08	137,915.55	166,277.95	1,324,033.34			2,776,647.00	2,776,647.00
Other Local Revenue	8600-8799	38,214.33	204,595.54	101,145.18	(980,566.45)			2,060,004.00	2,060,004.00
Interfund Transfers In	8910-8929				95,391.00			208,476.00	208,476.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		4,675,596.90	6,843,654.88	2,205,667.72	3,174,265.80	1,281,722.65	0.00	30,257,048.00	30,257,048.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,191,860.42	1,199,956.95	1,193,694.72	1,523,875.96	18,937.50		12,649,690.00	12,649,690.00
Classified Salaries	2000-2999	305,774.94	303,690.35	313,643.75	438,674.30	25,849.13		3,588,651.00	3,588,651.00
Employee Benefits	3000-3999	519,794.23	515,579.38	476,085.76	2,275,387.00	3,850.51		7,010,514.00	7,010,514.00
Books and Supplies	4000-4999	23,350.92	9,751.85	18,120.20	217,912.80	52,838.56		752,804.00	752,804.00
Services	5000-5999	327,616.68	406,087.45	477,514.92	862,408.81	497,842.55		5,254,224.00	5,254,224.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499	111,008.52	4,755.47	4,755.47	162,314.76	3,214.97		412,517.00	412,517.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,479,405.71	2,439,821.45	2,483,814.82	5,480,573.63	602,533.22	0.00	29,668,400.00	29,668,400.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	394,518.18				(1,281,722.65)		7,429,292.26	
Due From Other Funds	9310							140,832.21	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		394,518.18	0.00	0.00	0.00	(1,281,722.65)	0.00	7,570,124.47	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					(602,533.22)		767,721.32	
Due To Other Funds	9610							0.00	
Current Loans	9640							7,011,806.67	
Unearned Revenues	9650							697,435.88	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(602,533.22)	0.00	8,476,963.87	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		394,518.18	0.00	0.00	0.00	(679,189.43)	0.00	(906,839.40)	
E. NET INCREASE/DECREASE (B - C + D)		2,590,709.37	4,403,833.43	(278,147.10)	(2,306,307.83)	0.00	0.00	(318,191.40)	588,648.00
F. ENDING CASH (A + E)		4,938,177.99	9,342,011.42	9,063,864.32	6,757,556.49				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,757,556.49	

Millbrae Elementary
San Mateo County

First Interim
2021-22 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

41 68973 0000000
Form CASH

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Oct									
A. BEGINNING CASH			6,757,556.49	9,141,818.01	12,036,054.10	13,358,357.70	14,036,458.89	12,960,371.46	11,348,253.71	10,822,654.54
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,905,376.10	2,905,376.10	2,905,376.10	2,905,376.10			1,162,150.44	1,317,103.83
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099								690,583.05	
Federal Revenue	8100-8299			38,448.37	53,163.24	17,953.06		41,220.86	119,018.95	3,899.65
Other State Revenue	8300-8599				252,349.57		246,259.11	242,728.29	25,666.20	25,666.20
Other Local Revenue	8600-8799		26,018.03	41,003.55	618,004.76	115,588.95	843,950.91	534,113.58	123,430.73	46,563.63
Interfund Transfers In	8910-8929								48,531.80	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,931,394.13	2,984,828.02	3,828,893.67	3,038,918.11	1,090,210.02	818,062.73	2,169,381.17	1,393,233.31
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		37,371.66	238,892.67	1,255,345.33	1,235,542.72	1,214,833.51	1,217,000.09	1,209,088.19	1,214,938.80
Classified Salaries	2000-2999		188,197.13	258,075.54	335,621.27	329,449.71	386,409.39	371,689.00	366,918.30	360,639.02
Employee Benefits	3000-3999		102,109.20	216,427.16	552,980.62	519,732.67	526,413.19	567,804.29	559,004.31	552,423.83
Books and Supplies	4000-4999		1,352.13	5,430.63	90,071.01	44,396.17	14,078.56	68,298.21	22,037.18	7,415.72
Services	5000-5999		95,862.75	257,214.60	242,384.48	230,919.87	127,215.33	190,056.07	272,820.27	427,969.26
Capital Outlay	6000-6599									
Other Outgo	7000-7499		3,155.13	1,393.61	(367.90)	4,794.65	(492.45)	2,605.57	55,598.74	2,605.57
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			428,048.00	977,434.21	2,476,034.81	2,364,835.79	2,268,457.53	2,417,453.23	2,485,466.99	2,565,992.20
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	1,281,722.65	30,368.31	1,045,196.79	30,379.89	9,401.69	108,327.30			
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,281,722.65	30,368.31	1,045,196.79	30,379.89	9,401.69	108,327.30	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(602,533.22)	149,452.92	158,354.51	60,935.15	5,382.82	6,167.22	12,727.25	209,513.35	
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(602,533.22)	149,452.92	158,354.51	60,935.15	5,382.82	6,167.22	12,727.25	209,513.35	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,884,255.87	(119,084.61)	886,842.28	(30,555.26)	4,018.87	102,160.08	(12,727.25)	(209,513.35)	0.00
E. NET INCREASE/DECREASE (B - C + D)			2,384,261.52	2,894,236.09	1,322,303.60	678,101.19	(1,076,087.43)	(1,612,117.75)	(525,599.17)	(1,172,758.89)
F. ENDING CASH (A + E)			9,141,818.01	12,036,054.10	13,358,357.70	14,036,458.89	12,960,371.46	11,348,253.71	10,822,654.54	9,649,895.65
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim
2021-22 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Oct								
A. BEGINNING CASH		9,649,895.65	8,979,173.29	8,203,843.97	7,978,011.08				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,317,103.83	1,317,103.83	1,317,103.83	1,317,103.84			19,369,174.00	19,369,174.00
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099			690,583.05		153,462.90		1,534,629.00	1,534,629.00
Federal Revenue	8100-8299	264,670.70	59,509.47	1,648.14	166,193.75	529,479.81		1,295,206.00	1,295,206.00
Other State Revenue	8300-8599	105,375.36	107,847.58	130,026.49	1,035,371.20			2,171,290.00	2,171,290.00
Other Local Revenue	8600-8799	33,283.58	178,196.80	88,094.54	(854,045.06)			1,794,204.00	1,794,204.00
Interfund Transfers In	8910-8929				40,938.20			89,470.00	89,470.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,720,433.47	1,662,657.68	2,227,456.05	1,705,561.93	682,942.71	0.00	26,253,973.00	26,253,973.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,207,967.98	1,216,173.93	1,209,827.07	1,544,470.62	19,193.43		12,820,646.00	12,820,646.00
Classified Salaries	2000-2999	360,786.29	358,326.67	370,070.77	517,595.31	30,499.60		4,234,278.00	4,234,278.00
Employee Benefits	3000-3999	580,668.20	575,959.74	531,840.97	2,541,861.37	4,301.45		7,831,527.00	7,831,527.00
Books and Supplies	4000-4999	13,716.89	5,728.47	10,644.24	128,007.16	31,038.63		442,215.00	442,215.00
Services	5000-5999	225,242.51	279,192.62	328,300.32	592,921.98	342,275.94		3,612,376.00	3,612,376.00
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499	60,822.63	2,605.57	2,605.57	88,933.80	(32,238.49)		192,022.00	226,022.00
Interfund Transfers Out	7600-7629					0.00		0.00	(34,000.00)
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		2,449,204.50	2,437,987.00	2,453,288.94	5,413,790.24	395,070.56	0.00	29,133,064.00	29,133,064.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	58,048.67				(682,942.71)		598,779.94	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		58,048.67	0.00	0.00	0.00	(682,942.71)	0.00	598,779.94	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					(395,070.56)		207,462.66	
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	(395,070.56)	0.00	207,462.66	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		58,048.67	0.00	0.00	0.00	(287,872.15)	0.00	391,317.28	
E. NET INCREASE/DECREASE (B - C + D)		(670,722.36)	(775,329.32)	(225,832.89)	(3,708,228.31)	0.00	0.00	(2,487,773.72)	(2,879,091.00)
F. ENDING CASH (A + E)		8,979,173.29	8,203,843.97	7,978,011.08	4,269,782.77				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,269,782.77	

Millbrae Elementary
San Mateo County

First Interim
2021-22 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort Expenditures

41 68973 0000000
Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	29,668,400.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,262,531.00
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	89,837.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
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	7699	0.00
		9200	7651	
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)				120,359.00
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	9,562.00
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)				27,295,072.00

Millbrae Elementary
San Mateo County

First Interim
2021-22 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort Expenditures

41 68973 0000000
Form ESMOE

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		2,060.17
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,248.94
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
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	11,104.40
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	11,104.40
B. Required effort (Line A.2 times 90%)	22,658,107.11	9,993.96
C. Current year expenditures (Line I.E and Line II.B)	27,295,072.00	13,248.94
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 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

Millbrae Elementary
San Mateo County

First Interim
2021-22 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort Expenditures

41 68973 0000000
Form ESMOE

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)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,917,359.00	-7.40%	19,369,174.00	-0.11%	19,348,786.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	423,803.00	-3.73%	408,000.00	-0.74%	405,000.00
4. Other Local Revenues	8600-8799	601,293.00	-0.52%	598,161.00	0.00%	598,161.00
5. Other Financing Sources						
a. Transfers In	8900-8929	208,476.00	-57.08%	89,470.00	-10.58%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,022,470.00)	-3.89%	(3,865,840.00)	6.58%	(4,120,334.00)
6. Total (Sum lines A1 thru A5c)		18,128,461.00	-8.44%	16,598,965.00	-1.73%	16,311,613.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,575,574.00		9,483,921.00
b. Step & Column Adjustment				87,003.00		117,591.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(178,656.00)		92,675.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,575,574.00	-0.96%	9,483,921.00	2.22%	9,694,187.00
2. Classified Salaries						
a. Base Salaries				2,327,606.00		2,511,383.00
b. Step & Column Adjustment				79,007.00		46,679.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				104,770.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,327,606.00	7.90%	2,511,383.00	1.86%	2,558,062.00
3. Employee Benefits	3000-3999	4,203,792.00	7.98%	4,539,290.00	1.87%	4,624,301.00
4. Books and Supplies	4000-4999	268,858.00	4.08%	279,816.00	-0.18%	279,307.00
5. Services and Other Operating Expenditures	5000-5999	1,481,165.00	-10.88%	1,319,950.00	2.95%	1,358,900.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	42,022.00	0.00%	42,022.00	0.00%	42,022.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(60,156.00)	-19.17%	(48,626.00)	0.00%	(48,626.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		17,838,861.00	1.62%	18,127,756.00	2.10%	18,508,153.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		289,600.00		(1,528,791.00)		(2,196,540.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,351,187.11		5,640,787.11		4,111,996.11
2. Ending Fund Balance (Sum lines C and D1)		5,640,787.11		4,111,996.11		1,915,456.11
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		0.00		0.00
2. Other Commitments	9760	110,881.00		120,351.00		120,351.00
d. Assigned	9780	3,824,739.00		2,295,948.00		99,408.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	890,053.00		873,993.00		817,702.00
2. Unassigned/Unappropriated	9790	812,614.11		819,204.11		875,495.11
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,640,787.11		4,111,996.11		1,915,456.11

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	890,053.00		873,993.00		817,702.00
c. Unassigned/Unappropriated	9790	812,614.11		819,204.11		875,495.11
(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)		1,702,667.11		1,693,197.11		1,693,197.11
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
FY 22/23 Certificated Other adjustments reflects 2.0 FTE reduction as a result of declining enrollment, FY 23/24 Certificated other adjustment is the combination of transfer of salary settlement applied to the parcel tax revenue along with reduction in certificated salaries. FY 22/23 Classified other adjustments reflects the change from partial year to full year salary projections for Technology and Human Resources.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,534,629.00	0.00%	1,534,629.00	0.00%	1,534,629.00
2. Federal Revenues	8100-8299	2,759,933.00	-53.07%	1,295,206.00	-43.86%	727,078.00
3. Other State Revenues	8300-8599	2,352,844.00	-25.06%	1,763,290.00	-0.11%	1,761,290.00
4. Other Local Revenues	8600-8799	1,458,711.00	-18.01%	1,196,043.00	-49.40%	605,224.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,022,470.00	-3.89%	3,865,840.00	6.58%	4,120,334.00
6. Total (Sum lines A1 thru A5c)		12,128,587.00	-20.39%	9,655,008.00	-9.39%	8,748,555.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,074,116.00		3,336,725.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				262,609.00		(1,009,608.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,074,116.00	8.54%	3,336,725.00	-30.26%	2,327,117.00
2. Classified Salaries						
a. Base Salaries				1,261,045.00		1,722,895.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				461,850.00		(152,356.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,261,045.00	36.62%	1,722,895.00	-8.84%	1,570,539.00
3. Employee Benefits	3000-3999	2,806,722.00	17.30%	3,292,237.00	-9.40%	2,982,679.00
4. Books and Supplies	4000-4999	483,946.00	-66.44%	162,399.00	-8.39%	148,781.00
5. Services and Other Operating Expenditures	5000-5999	3,773,059.00	-39.24%	2,292,426.00	-33.70%	1,519,813.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	404,495.00	-54.51%	184,000.00	0.54%	185,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	26,156.00	-44.08%	14,626.00	0.00%	14,626.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,829,539.00	-6.97%	11,005,308.00	-20.51%	8,748,555.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		299,048.00		(1,350,300.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,499,410.81		1,798,458.81		448,158.81
2. Ending Fund Balance (Sum lines C and D1)		1,798,458.81		448,158.81		448,158.81
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,798,458.81		448,158.81		448,158.81
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,798,458.81		448,158.81		448,158.81

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
FY 22/23 Certificated and Classified Other adjustments for additional staffing utilizing restricted one time funds allocated in 21/22 school year. FY 23/24 Other adjustments reflects elimination for positions added using one time restricted funding in 21/22 and 22/23.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	22,451,988.00	-6.90%	20,903,803.00	-0.10%	20,883,415.00
2. Federal Revenues	8100-8299	2,759,933.00	-53.07%	1,295,206.00	-43.86%	727,078.00
3. Other State Revenues	8300-8599	2,776,647.00	-21.80%	2,171,290.00	-0.23%	2,166,290.00
4. Other Local Revenues	8600-8799	2,060,004.00	-12.90%	1,794,204.00	-32.93%	1,203,385.00
5. Other Financing Sources						
a. Transfers In	8900-8929	208,476.00	-57.08%	89,470.00	-10.58%	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)		30,257,048.00	-13.23%	26,253,973.00	-4.55%	25,060,168.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,649,690.00		12,820,646.00
b. Step & Column Adjustment				87,003.00		117,591.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				83,953.00		(916,933.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,649,690.00	1.35%	12,820,646.00	-6.23%	12,021,304.00
2. Classified Salaries						
a. Base Salaries				3,588,651.00		4,234,278.00
b. Step & Column Adjustment				79,007.00		46,679.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				566,620.00		(152,356.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,588,651.00	17.99%	4,234,278.00	-2.50%	4,128,601.00
3. Employee Benefits	3000-3999	7,010,514.00	11.71%	7,831,527.00	-2.87%	7,606,980.00
4. Books and Supplies	4000-4999	752,804.00	-41.26%	442,215.00	-3.19%	428,088.00
5. Services and Other Operating Expenditures	5000-5999	5,254,224.00	-31.25%	3,612,376.00	-20.31%	2,878,713.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	446,517.00	-49.38%	226,022.00	0.44%	227,022.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(34,000.00)	0.00%	(34,000.00)	0.00%	(34,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)		29,668,400.00	-1.80%	29,133,064.00	-6.44%	27,256,708.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		588,648.00		(2,879,091.00)		(2,196,540.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,850,597.92		7,439,245.92		4,560,154.92
2. Ending Fund Balance (Sum lines C and D1)		7,439,245.92		4,560,154.92		2,363,614.92
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	1,798,458.81		448,158.81		448,158.81
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	110,881.00		120,351.00		120,351.00
d. Assigned	9780	3,824,739.00		2,295,948.00		99,408.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	890,053.00		873,993.00		817,702.00
2. Unassigned/Unappropriated	9790	812,614.11		819,204.11		875,495.11
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,439,245.92		4,560,154.92		2,363,614.92

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	890,053.00		873,993.00		817,702.00
c. Unassigned/Unappropriated	9790	812,614.11		819,204.11		875,495.11
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,702,667.11		1,693,197.11		1,693,197.11
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.74%		5.81%		6.21%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 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)		2,058.23		1,995.66		1,965.74
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		29,668,400.00		29,133,064.00		27,256,708.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		29,668,400.00		29,133,064.00		27,256,708.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		890,052.00		873,991.92		817,701.24
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)		890,052.00		873,991.92		817,701.24
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) 1,332,978.00
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) 21,579,516.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.18%

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)	1,367,535.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	682,053.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	17,500.00
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)	153,944.85
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)	2,221,032.85
9. Carry-Forward Adjustment (Part IV, Line F)	123,885.64
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,344,918.49

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	16,923,652.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,901,243.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,938,990.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	32,500.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	89,837.00
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)	560,102.00
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)	2,337,072.15
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)	729,520.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	500.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	26,513,416.15

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B19) 8.38%

D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic/)**

(Line A10 divided by Line B19) 8.84%

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.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,221,032.85</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>376,554.52</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.33%) times Part III, Line B19); zero if negative	<u>123,885.64</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.33%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.33%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>123,885.64</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>123,885.64</u>

Millbrae Elementary
San Mateo County

First Interim
2021-22 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

41 68973 0000000
Form ICR

Approved indirect cost rate: 9.33%
Highest rate used in any program: 9.33%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	187,806.00	17,522.00	9.33%
01	4035	52,988.00	4,943.00	9.33%
01	4127	24,627.00	2,298.00	9.33%
01	4203	69,646.00	1,393.00	2.00%
13	5310	712,295.00	34,000.00	4.77%

First Interim
2021-22 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					208,476.00	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	113,085.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	95,391.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

First Interim
2021-22 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	34,000.00	(34,000.00)	208,476.00	208,476.00		

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 budget adoption.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	2,268.00	2,269.01		
Charter School		0.00		
Total ADA	2,268.00	2,269.01	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	2,086.00	2,056.46		
Charter School				
Total ADA	2,086.00	2,056.46	-1.4%	Met
2nd Subsequent Year (2023-24)				
District Regular	2,023.00	1,994.69		
Charter School				
Total ADA	2,023.00	1,994.69	-1.4%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:

(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	2,157	2,123		
Charter School				
Total Enrollment	2,157	2,123	-1.6%	Met
1st Subsequent Year (2022-23)				
District Regular	2,092	2,061		
Charter School				
Total Enrollment	2,092	2,061	-1.5%	Met
2nd Subsequent Year (2023-24)				
District Regular	2,060	2,032		
Charter School				
Total Enrollment	2,060	2,032	-1.4%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	2,301	2,383	
Charter School			
Total ADA/Enrollment	2,301	2,383	96.6%
Second Prior Year (2019-20)			
District Regular	2,264	2,348	
Charter School			
Total ADA/Enrollment	2,264	2,348	96.4%
First Prior Year (2020-21)			
District Regular	2,264	2,348	
Charter School	0		
Total ADA/Enrollment	2,264	2,348	96.4%
Historical Average Ratio:			96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.0%

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 (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	2,058	2,123		
Charter School	0			
Total ADA/Enrollment	2,058	2,123	96.9%	Met
1st Subsequent Year (2022-23)				
District Regular	1,996	2,061		
Charter School				
Total ADA/Enrollment	1,996	2,061	96.8%	Met
2nd Subsequent Year (2023-24)				
District Regular	1,966	2,032		
Charter School				
Total ADA/Enrollment	1,966	2,032	96.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	20,890,013.00	20,917,359.00	0.1%	Met
1st Subsequent Year (2022-23)	19,639,265.00	19,369,174.00	-1.4%	Met
2nd Subsequent Year (2023-24)	19,602,505.00	19,348,786.00	-1.3%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (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 (2018-19)	15,803,730.15	17,386,351.38	90.9%
Second Prior Year (2019-20)	16,368,999.02	18,204,893.05	89.9%
First Prior Year (2020-21)	15,386,640.73	17,735,117.50	86.8%
Historical Average Ratio:			89.2%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.2% to 92.2%	86.2% to 92.2%	86.2% to 92.2%

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) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	16,106,972.00	17,838,861.00	90.3%	Met
1st Subsequent Year (2022-23)	16,534,594.00	18,127,756.00	91.2%	Met
2nd Subsequent Year (2023-24)	16,876,550.00	18,508,153.00	91.2%	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 budget adoption.

Changes that exceed five percent in any major object category must be explained.

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	718,979.00	2,759,933.00	283.9%	Yes
1st Subsequent Year (2022-23)	718,979.00	1,295,206.00	80.1%	Yes
2nd Subsequent Year (2023-24)	718,979.00	727,078.00	1.1%	No

Explanation:
(required if Yes)

21/22 and 22/23 Federal Revenue increased as of budget adoption to include one time federal revenues received for ESSER II, and ESSER III along with carryover for Title I, Title II, Title III and Title IV.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	2,788,448.00	2,776,647.00	-0.4%	No
1st Subsequent Year (2022-23)	2,117,535.00	2,171,290.00	2.5%	No
2nd Subsequent Year (2023-24)	2,110,918.00	2,166,290.00	2.6%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	1,562,552.00	2,060,004.00	31.8%	Yes
1st Subsequent Year (2022-23)	1,581,575.00	1,794,204.00	13.4%	Yes
2nd Subsequent Year (2023-24)	971,920.00	1,203,385.00	23.8%	Yes

Explanation:
(required if Yes)

Other local revenue increased as of budget adoption to include prior year carryover of local site grant and donations.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	420,959.00	752,804.00	78.8%	Yes
1st Subsequent Year (2022-23)	425,285.00	442,215.00	4.0%	No
2nd Subsequent Year (2023-24)	422,726.00	428,088.00	1.3%	No

Explanation:
(required if Yes)

Books and supplies increased as of budget adoption to include prior year carryover for local site grant and donations along with restricted lottery.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	3,641,789.00	5,254,224.00	44.3%	Yes
1st Subsequent Year (2022-23)	2,609,797.00	3,612,376.00	38.4%	Yes
2nd Subsequent Year (2023-24)	2,628,643.00	2,878,713.00	9.5%	Yes

Explanation:
(required if Yes)

FY 21/22 Services and Other Operating costs increased as of budget adoption to include use of one time federal and state funds along with unfilled positions that filled with contracted services and contracted services for technology upgrades for district infrastructure analysis. FY 22/23 increased since budget adoption to include continuance of contracted services using one time federal and state funds for an additional year. FY 23/24 increased since budget adoption to reflect changes to student program and services placements as of budget adoption.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	5,069,979.00	7,596,584.00	49.8%	Not Met
1st Subsequent Year (2022-23)	4,418,089.00	5,260,700.00	19.1%	Not Met
2nd Subsequent Year (2023-24)	3,801,817.00	4,096,753.00	7.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	4,062,748.00	6,007,028.00	47.9%	Not Met
1st Subsequent Year (2022-23)	3,035,082.00	4,054,591.00	33.6%	Not Met
2nd Subsequent Year (2023-24)	3,051,369.00	3,306,801.00	8.4%	Not Met

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

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

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

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

21/22 and 22/23 Federal Revenue increased as of budget adoption to include one time federal revenues received for ESSER II, and ESSER III along with carryover for Title I, Title II, Title III and Title IV.

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

Other local revenue increased as of budget adoption to include prior year carryover of local site grant and donations.

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

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

Books and supplies increased as of budget adoption to include prior year carryover for local site grant and donations along with restricted lottery.

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

FY 21/22 Services and Other Operating costs increased as of budget adoption to include use of one time federal and state funds along with unfilled positions that filled with contracted services and contracted services for technology upgrades for district infrastructure analysis. FY 22/23 increased since budget adoption to include continuance of contracted services using one time federal and state funds for an additional year. FY 23/24 increased since budget adoption to reflect changes to student program and services placements as of budget adoption.

7. CRITERION: Facilities Maintenance

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

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

NOTE: 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. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	765,951.00	780,921.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)			

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.7%	5.8%	6.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.9%	1.9%	2.1%

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 (2021-22)	289,600.00	17,838,861.00	N/A	Met
1st Subsequent Year (2022-23)	(1,528,791.00)	18,127,756.00	8.4%	Not Met
2nd Subsequent Year (2023-24)	(2,196,540.00)	18,508,153.00	11.9%	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)

FY 22/23 and FY 23/23 reflects deficit spending as a result of declining enrollment and elimination of hold harmless provision for ADA, and elimination of Parcel Tax revenue for the 23/24 SY. The District will need to monitor and explore expenditure reductions to mitigate deficit spending and loss of Parcel Tax Revenue.

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.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	7,439,245.92	Met
1st Subsequent Year (2022-23)	4,560,154.92	Met
2nd Subsequent Year (2023-24)	2,363,614.92	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.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2021-22)	6,757,556.49	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

DATA ENTRY: 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 \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	2,058	1,996	1,966
District's Reserve Standard Percentage Level:	3%	3%	3%

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

DATA ENTRY: For SELPA AUs, if Form 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):

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

No

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	29,668,400.00	29,133,064.00	27,256,708.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	29,668,400.00	29,133,064.00	27,256,708.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	890,052.00	873,991.92	817,701.24
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	890,052.00	873,991.92	817,701.24

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	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
(Unrestricted resources 0000-1999 except Line 4)			
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	890,053.00	873,993.00	817,702.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	812,614.11	819,204.11	875,495.11
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)	0.00	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)	1,702,667.11	1,693,197.11	1,693,197.11
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.74%	5.81%	6.21%
District's Reserve Standard (Section 10B, Line 7):	890,052.00	873,991.92	817,701.24
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)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 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)?

Yes

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

District Parcel Tax Revenue funded through fiscal year 2022-23. As of 21-22 1st Interim, parcel tax expenditures in fiscal year 23/24 included in Unrestricted General Fund.

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First 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	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(4,401,063.00)	(4,022,470.00)	-8.6%	(378,593.00)	Not Met
1st Subsequent Year (2022-23)	(4,053,337.00)	(3,865,840.00)	-4.6%	(187,497.00)	Met
2nd Subsequent Year (2023-24)	(4,074,444.00)	(4,120,334.00)	1.1%	45,890.00	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	95,391.00	208,476.00	118.5%	113,085.00	Not Met
1st Subsequent Year (2022-23)	89,470.00	89,470.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	80,000.00	80,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	20,000.00	0.00	-100.0%	(20,000.00)	Met
1st Subsequent Year (2022-23)	20,000.00	0.00	-100.0%	(20,000.00)	Met
2nd Subsequent Year (2023-24)	20,000.00	0.00	-100.0%	(20,000.00)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

FY 21/22 contributions has been reduced from prior year to reflect changes in special ed program due to staffing challenges and additional program revenues.

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

Explanation:
(required if NOT met)

FY 21/22 includes and increase in transfers in from Fund 17 to fund technology infrastructure modernization analysis.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

Yes

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
8,819,000.00	9,035,905.00
0.00	0.00
8,819,000.00	9,035,905.00
Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2021

3. OPEB Contributions

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

Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00
0.00	0.00
0.00	0.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)

Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

332,511.00	336,361.00
340,839.00	340,839.00
349,167.00	349,167.00

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

Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

366,520.00	366,520.00
361,762.00	361,762.00
366,159.00	366,159.00

- d. Number of retirees receiving OPEB benefits

Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

48	48
50	50
52	52

4. Comments:

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

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

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

Budget Adoption
(Form 01CS, Item S7B) First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

Budget Adoption
(Form 01CS, Item S7B) First Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	124.8	124.2	124.2	124.2

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0	0	0

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
856,214	830,476	830,476
up to cap	up to cap	up to cap

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

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	No	No
Yes	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	57.9	59.2	59.2	59.2

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)Is the cost of salary settlement included in the interim and multiyear
projections (MYPs)?

No

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)

0

0

0

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	No	No
320,244	420,649	420,649
up to cap	up to cap	up to cap

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

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

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

No		

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	No	No
Yes	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

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) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	16.0	20.0	20.0	20.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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")

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0	0	0

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	No	No
99,703	127,869	127,869
up to cap	up to cap	up to cap

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
0	10,000	10,000

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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

- 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.

ADDITIONAL FISCAL INDICATORS

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

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

- A1.** Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

- A2.** Is the system of personnel position control independent from the payroll system?

No

- A3.** Is enrollment decreasing in both the prior and current fiscal years?

Yes

- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

- A5.** Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

- A7.** Is the district's financial system independent of the county office system?

No

- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

Yes

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
12/9/2021 2:39:22 PM

41-68973-0000000

First Interim
2021-22 Original Budget
Technical Review Checks

Millbrae Elementary

San Mateo County

Following is a chart of the various types of technical review checks and related requirements:

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

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

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

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

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

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

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

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

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

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01-3210-0-0000-0000-9790				3210	9790	-119,811.00
Explanation:Revisions were made after budget adoption regarding use and account treatment of federal funding. Reclassified and correction reflected in 1st Interim.						
01-3215-0-0000-0000-9790				3215	9790	-99,362.00
Explanation:Revisions were made after budget adoption regarding use and account treatment of federal funding. Reclassified and correction reflected in 1st Interim.						

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

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

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

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

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

EFB-POSITIVE - (W) - 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	3210	-119,811.00
Explanation:Revisions were made after budget adoption regarding use and account treatment of federal funding. Reclassified and correction reflected in 1st Interim.		
01	3215	-99,362.00
Explanation:Revisions were made after budget adoption regarding use and account treatment of federal funding. Reclassified and correction reflected in 1st Interim.		
Total of negative resource balances for Fund 01		-219,173.00

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	3210	9790	-119,811.00
Explanation:Revisions were made after budget adoption regarding use and account treatment of federal funding. Reclassified and correction reflected in 1st Interim.			
01	3215	9790	-99,362.00
Explanation:Revisions were made after budget adoption regarding use and account treatment of federal funding. Reclassified and correction reflected in 1st Interim.			

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

PASSED

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
12/9/2021 2:39:47 PM

41-68973-0000000

First Interim
2021-22 Board Approved Operating Budget
Technical Review Checks

Millbrae Elementary

San Mateo County

Following is a chart of the various types of technical review checks and related requirements:

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

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

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

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

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

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

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

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

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

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO			
01	3210	0	0000	0000	9790	-119,811.00
Explanation:Revisions were made after budget adoption regarding use and account treatment of federal funding. Reclassified and correction reflected in 1st Interim.						
01	3215	0	0000	0000	9790	-99,362.00
Explanation:Revisions were made after budget adoption regarding use and account treatment of federal funding. Reclassified and correction reflected in 1st Interim.						

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

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXCESS-ASSIGN-REU - (W) - 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 - (F) - 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 - (F) - 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 - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - 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	3210	-119,811.00
Explanation:Revisions were made after budget adoption regarding use and account treatment of federal funding. Reclassified and correction reflected in 1st Interim.		
01	3215	-99,362.00
Explanation:Revisions were made after budget adoption regarding use and account treatment of federal funding. Reclassified and correction reflected in 1st Interim.		
Total of negative resource balances for Fund 01		-219,173.00

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	3210	9790	-119,811.00
Explanation:Revisions were made after budget adoption regarding use and account treatment of federal funding. Reclassified and correction reflected in 1st Interim.			
01	3215	9790	-99,362.00
Explanation:Revisions were made after budget adoption regarding use and account treatment of federal funding. Reclassified and correction reflected in 1st Interim.			

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

PASSED

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
12/9/2021 2:40:10 PM

41-68973-0000000

First Interim
2021-22 Projected Totals
Technical Review Checks

Millbrae Elementary

San Mateo County

Following is a chart of the various types of technical review checks and related requirements:

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

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

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

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

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

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

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

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

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

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

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

to zero by function.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	7425	8590	-612,027.00

Explanation:PY accrual set up for Expanded Learning Grant, allocation reclassified by CDE to federal resources. Accrual reversed in 21/22, and revenue will be recognized in new federal resources for Expanded Learning Grant.

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

EXCEPTION

FUND	RESOURCE	VALUE
01	7425	-612,027.00

Explanation:PY accrual set up for Expanded Learning Grant, allocation reclassified by CDE to federal resources. Accrual reversed in 21/22, and revenue will be recognized in new federal resources for Expanded Learning Grant.

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

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

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

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

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

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

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

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

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

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

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

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

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
12/9/2021 2:40:30 PM

41-68973-0000000

First Interim
2021-22 Actuals to Date
Technical Review Checks

Millbrae Elementary

San Mateo County

Following is a chart of the various types of technical review checks and related requirements:

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional
Materials (Resource 6300). PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

GENERAL FUND REVENUES**LOCAL CONTROL FUNDING FORMULA (LCFF)**

Please provide details of the assumptions used in calculating the District's LCFF funding:		
FY 2021-22	FY 2022-23	FY 2023-24
COLA: 5.07% (1.70% COLA + 2.31% PY Make up + 1.0% Super COLA)	COLA: 2.48%	COLA: 3.11%
ADA: 2270.95 (Funded)	ADA: 2056.46 (Funded)	ADA: 1994.69 (Funded)
Enrollment: 2123	Enrollment: 2061	Enrollment: 2032
Unduplicated Pupil % 36.25%	Unduplicated Pupil %: 35.33%	Unduplicated Pupil %: 35.39%
CSR Ratio: Alternatively Bargained CSR Ratio (If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)	CSR Ratio: Alternatively Bargained CSR Ratio (If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)	CSR Ratio: Alternatively Bargained CSR Ratio (If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)
Explain below any material changes in LCFF calculation factors between fiscal years:	Explain below any material changes in LCFF calculation factors between fiscal years:	Explain below any material changes in LCFF calculation factors between fiscal years:

BASIC AID DISTRICTS

Indicate the projected growth in property taxes each year. Explain significant changes in property tax projections between fiscal years.		
FY 2021-22	FY 2022-23	FY 2023-24
N/A	N/A	N/A

FEDERAL REVENUES

Indicate assumptions used in projecting Federal Revenues. Explain any significant changes between fiscal years.		
FY 2021-22	FY 2022-23	FY 2023-24
21/22 Federal Revenue includes revenue for Title I, Title I, Title III and Title IV and has been adjusted to reflect the 21/22 allocations. The budget continues to reflect funding for Spec Ed IDEA, that is based on the 21/22 SELPA funding allocations. The 21/22 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. Federal Funding for the 21/22 increased from adopted budget to include the ESSER I, II ESSER II and ESSER III. Additionally, Carryover has been included at 1st Interim for Title I, Title II, Title III and Title IV. Spec Ed IDEA grant has been adjusted to include carryover for PY Significant Disproportionality funds that were approved for use in 21/22.	22/23 Federal Revenue includes revenue for Title I, Title II, Title III and Title IV. Federal funding is maintained at the 21/22 level and doesn't include prior year carryover that is reflected in 21/22 1st Interim. One time Federal Funds for ESSER I, ESSER II II ESSER III are recognized in FY 21/22 and are not included as ongoing revenue for 22/23. During the 21/22 state budget budget adoption, state resources for the Expanded Learning Grant were shifted to Federal Funds. These funds have been reflected in the 22/23 school year to implement a 2nd year of additional support. The 22/23 IDEA grant continues to transfer 15% towards CCEIS plan as a result of continuance of Significant Disproportionality, which is distributed to early intervening svcs.	23/24 Federal Revenue includes revenue for Title I, Title II, Title III and Title IV. Federal Funding doesn't reflect one time federal funding included in 21/22 and 22/23. Federal Revenue for 22/23 continues to reflect transfer of 15% from IDEA grant towards CCEIS plan as a result of Significant Disproportionality, which is distributed to early intervening services. FY 23/24 doesn't reflect carryover for Title I, Title II, Title III and Title IV that is reflected in 21/22 1st Interim revenue projections.

STATE REVENUES

Indicate assumptions used in projecting State Revenues. Explain significant changes between fiscal years.		
FY 2021-22	FY 2022-23	FY 2023-24
21/22 reflects state revenue funding for Mandated Cost Block Grant (\$32.79/ADA), Unrestricted Lottery (\$163/ADA), and Restricted Lottery (\$65/ADA). Funding for the 21/22 continues to reflect funding for the ASES program at the 20/21 level. FY 21/22 includes	22/23 reflects state revenue funding for Mandated Cost Block (\$33.60/ADA), Unrestricted Lottery (\$163/ADA), and Restricted Lottery (\$65/ADA). Funding for the 21/22 continues to reflect funding for the ASES program at the 20/21 level. 22/23 budget	21/22 reflects state revenue funding for Mandated Cost Block Grant (\$34.64/ADA), Unrestricted Lottery (\$163/ADA), and Restricted Lottery (\$65/ADA). Funding for the 21/22 continues to reflect funding for the ASES program at the 20/21 level. 23/24 budget

DISTRICT NAME: Millbrae Elementary School District

new ELO grant included in state budget adoption. 21/22 budget continues to reflect Mental Health Funding allocation and STRS on behalf.	continues to reflect Mental Health Funding allocation and STRS on behalf.	continues to reflect Mental Health Funding allocation and STRS on behalf.
Indicate total amount or per ADA funding rate used for any One-Time Mandate Discretionary Funding included in the multi-year projections.		
FY 2021-22	FY 2022-23	FY 2023-24
Mandated Block Grant \$32.79/ADA	Mandated Block Grant \$33.60/ADA	Mandated Block Grant \$34.64/ADA
Indicate per ADA funding rate used for Unrestricted and Restricted lottery revenues each year.		
FY 2021-22	FY 2022-23	FY 2023-24
Unrestricted Lottery (\$163/ADA), Restricted Lottery (\$65/ADA)	Unrestricted Lottery (\$163/ADA), Restricted Lottery (\$65/ADA)	Unrestricted Lottery (\$163/ADA), Restricted Lottery (\$65/ADA)

LOCAL REVENUES

Indicate assumptions used in projecting Local Revenues. Explain significant changes between fiscal years.		
FY 2021-22	FY 2022-23	FY 2023-24
21/22 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.	22/23 Local Revenue continues to reflect local revenue for Parcel Tax Revenue as per Measure N, Millbrae Education Foundation, 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 the 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 the loss of revenue. FY 23/24 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 2021-22	FY 2022-23	FY 2023-24
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 2021-22	FY 2022-23	FY 2023-24
a) Interfund Transfers In/Out: FY 2021/22 continues to reflect transfer in of Interest Income from Fund 40 to General Fund. 21/22 1st Interim reflects a transfer in from Fund 17 to General Fund for Technology infrastructure support and eliminates transfer out to Fund 13 for unpaid meals charges due to the continuation of SSFO option.	a) Interfund Transfers In/Out: FY 2021/22 continues to reflect transfer in of Interest Income from Fund 40 to General Fund. 21/22 1st Interim eliminates transfer out of General Fund to Fund 13 for unpaid meal charges due to the continuation of the SSFO option.	a) Interfund Transfers In/Out: FY 2021/22 continues to reflect transfer in of Interest Income from Fund 40 to General Fund. 21/22 1st Interim eliminates transfer out of General Fund to Fund 13 for unpaid meal charges due to the continuation of the SSFO option.

DISTRICT NAME: Millbrae Elementary School District

b) Other Sources/Uses: N/A	b) Other Sources/Uses: N/A	b) Other Sources/Uses: N/A
c) Contributions: 21/22 continues to reflect 3% required contribution to Routine restricted Maintenance and Special Ed.	c) Contributions: 22/23 continues to reflect 3% required contribution to Routine restricted Maintenance and Special Ed.	c) Contributions: 23/24 continues to reflect 3% required contribution to Routine restricted Maintenance and Special Ed.

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 2021-22	FY 2022-23	FY 2023-24
21/22 Certificated Staffing is budgeted at 134.20 FTE	22/23 Certificated Staffing reflects a reduction of 2.0 FTE to reflected projected declining enrollment. The District will monitor staffing for enrollment adjustments along with positions funded with one-time state and federal funds utilized to mitigate learning loss.	23/24 Certificated Staffing is maintained at the same level as 22/23, which reflects the ongoing reduction of 2.0 FTE from 21/22. The District will monitor staffing for enrollment adjustments along with 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 2021-22	FY 2022-23	FY 2023-24
21/22 Classified staffing is budgeted at 69.2375 FTE	22/23 Classified staffing is maintained at 69.2375 FTE	23/24 Classified staffing is maintained at 69.2375 FTE

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 2021-22	FY 2022-23	FY 2023-24
Certificated: not yet settled	Certificated: not yet settled	Certificated: not yet settled
Classified: not yet settled	Classified: not yet settled	Classified: not yet settled
Mgm't & Confidential: not yet settled	Mgm't & Confidential: not yet settled	Mgm't & Confidential: not yet settled
Other bargaining units: N/A	Other bargaining units: N/A	Other bargaining units: N/A

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

FY 2021-22	FY 2022-23	FY 2023-24
N/A	N/A	N/A

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

FY 2021-22	FY 2022-23	FY 2023-24
No potential settlements are included in the budget for 21/22	No potential settlements are included in the budget for 22/23	No potential settlements are included in the budget for 23/24

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

FY 2021-22	FY 2022-23	FY 2023-24
Step & column %:	Step & column %:	Step & column %:
Furlough Days included in the budget:	Furlough Days included in the budget:	Furlough Days included in the budget:
Others assumptions:	Others assumptions:	Others assumptions:

DISTRICT NAME: Millbrae Elementary School District

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 2021-22	FY 2022-23	FY 2023-24
STRS: 16.92%	STRS: 19.10%	STRS: 19.10%
PERS: 22.91%	PERS: 26.10%	PERS: 27.10%
FICA: .062, Medicare .0145, Unemployment .50%	FICA: .062, Medicare .0145, Unemployment .50%	FICA: .062, Medicare .0145, Unemployment .20%
Workers compensation: .030241	Workers compensation: .0317531	Workers compensation: .0333407

RETIREMENT INCENTIVE

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

FY 2021-22	FY 2022-23	FY 2023-24
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 2021-22	FY 2022-23	FY 2023-24
21/22 Retirement benefits are reflected in object code 3700 and include known retirements as of 21/22 1st Interim	22/23 Retirement benefits are reflected in object code 3700 and include known retirements as of 21/22 1st Interim	23/24 Retirement benefits are reflected in object code 3700 and include known retirements as of 21/22 1st Interim

OTHER SIGNIFICANT EXPENDITURES (Object Codes 4000 through 7999)

Indicate assumptions used in projecting expenditures in the following expenditure categories. Explain significant increases or decreases in the budget between fiscal years.

FY 2021-22	FY 2022-23	FY 2023-24
a) 4000-Books & Supplies: Unrestricted books and supplies is maintained at the same level as 21/22 budget adoption. Restricted books and supplies reflects an increase from budget adoption to include prior carryover for local site donations and restricted Lottery.	a) 4000-Books & Supplies: Books and supplies is maintained at the same level as 21/22 1st Interim, and doesn't include prior year carryover that is included in 21/22 1st Interim.	a) 4000-Books & Supplies: Books and supplies is maintained at the same level as 21/22 1st Interim, and doesn't include prior year carryover that is included in 21/22 1st Interim.
b) 5000-Services & Other Operating Costs: Services reflects an increase from 21/22 adopted budget to include expenditures for contracted services using federal funds (ESSER I, II/GEER) and unfilled positions that are filled with contracted services for Spec Ed, and changes from positions covered with funding provided by Millbrae Education Foundation for contracted services. Unrestricted contracted services reflects an increase to include technology related contracted services that is offset with a transfer of funds included in Fund 17 for Technology.	b) 5000-Services & Other Operating Costs: Services reflects an increase from 21/22 adopted budget to include expenditures for contracted services using federal funds (ESSER III), and continued contracted services funded utilizing funds from Millbrae Education Foundation, and changes to student programs/placements as of 21/22 1st Interim.	b) 5000-Services & Other Operating Costs: Services and Other Operating Costs reflects a reduction from FY 22/23 to reflect the elimination of one time federal funds. Services and Other 23/24 Operating costs is maintained at essentially the same level as as projected for 23/24 during the 21/22 budget adoption.
c) 6000-Capital Outlay: N/A	c) 6000-Capital Outlay: N/A	c) 6000-Capital Outlay: N/A
d) 7000-Other Outgo: Other outgo is maintained at the same level as 21/22 budget adoption and reflects student placements for county programs and services along with the offset for indirect costs.	d) 7000-Other Outgo: Other outgo is reduced from 21/22 to reflect changes for student placements for county programs.	d) 7000-Other Outgo: Other outgo is maintained at the same level as 22/23 to reflect student placements in county programs anticipated as of fiscal year 21/22.

COMPONENTS OF GENERAL FUND ENDING BALANCE

DISTRICT NAME: Millbrae Elementary School District

Indicate purpose of any "Committed" and "Assigned amounts in the Components of General Fund Ending Balance.

FY 2021-22	FY 2022-23	FY 2023-24
For FY 21/22, the District committed \$110,881 from interest savings on debt service payment for reserve for economic uncertainties to align with board policy 3100.	For FY 22/23, the District committed \$120,351 from interest savings on debt service payment for reserve for economic uncertainties to align with board policy 3100.	For FY 23/24, the District committed \$120,351 from interest savings on debt service payment for reserve for economic uncertainties to align with board policy 3100.

NET CHANGE IN FUND BALANCE - GENERAL FUND

Explain any significant operating deficit in Unrestricted General Fund. Indicate whether the deficits are ongoing or one-time. If ongoing, provide information on district's plan to address or eliminate deficits in the future.

FY 2021-22	FY 2022-23	FY 2023-24
FY 2021-22 is the final year of the hold harmless provided in the 20/21 budget adoption where the district is funded on the 19/20 ADA. With the hold harmless provision and the COLA included in the State Adopted Budget, the District is able to mitigate deficit spending for FY 21/22. However, the District will need to review and monitor staffing and expenditures to offset the deficit spending projected for FY 22/23 and FY 23/24.	FY 22/23 LCFF funding reflects a reduction in revenue as a result of declining enrollment that is funded on 21/22 ADA, which is a reduction of 214.49 ADA as of 21/22 1st Interim. Without a reduction in expenditures the District is projecting deficit spending in both FY 22/23 and 23/24, which will reduce the ending fund balance reserves to 6%.	FY 22/23 LCFF funding reflects a reduction in revenue as a result of declining enrollment that is funded on 22/23 ADA, which is a reduction of 61.77 ADA as of 21/22 1st Interim. Without a reduction in expenditures the District is projecting deficit spending in both FY 22/23 and 23/24, which will reduce the ending fund balance reserves to 6%.

DISTRICT NAME: Millbrae Elementary School District

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 2021-22	FY 2022-23	FY 2023-24
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 2021-22	FY 2022-23	FY 2023-24
GO Bonds: \$42,429,527	GO Bonds: \$40,929,527	GO Bonds: \$39,509,527
COPs: N/A	COPs: N/A	COPs: N/A
BANs: N/A	BANs: N/A	BANs: N/A
Capital Leases: \$20,054	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 2021-22	FY 2022-23	FY 2023-24
No changes as of 21/22 1st Interim	No changes as of 21/22 1st Interim	No changes as of 21/22 1st Interim

Fund 11 – ADULT EDUCATION

FY 2021-22	FY 2022-23	FY 2023-24
N/A	N/A	N/A

Fund 12 – CHILD DEVELOPMENT

FY 2021-22	FY 2022-23	FY 2023-24
N/A	N/A	N/A

Fund 13 – CAFETERIA

DISTRICT NAME: Millbrae Elementary School District

FY 2021-22	FY 2022-23	FY 2023-24
FY 21/22 Fund 13 reflects and increase from budget adoption to reflect continued funding for meals provided SSFO program. The ending fund balance has increased as a result. Due to the food and staffing shortages, along with the planned continuance for free meals provided through the State, the District is evaluating program and financial impacts for FY 22/23 and 23/24.	For FY 22/23, funding will return to pre-pandemic funding model for federal reimbursement rate, but will continue under the state program. The District is preparing cost and program analysis for 22/23 projections with the elimination of funding provided under the federal program.	For FY 23/24, funding will return to pre-pandemic funding model for federal reimbursement rate, but will continue under the state program. The District is preparing cost and program analysis for 23/24 projections with the elimination of funding provided under the federal program.

Fund 14 – DEFERRED MAINTENANCE

FY 2021-22	FY 2022-23	FY 2023-24
N/A	N/A	N/A

Fund 17 – SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY PROJECTS

FY 2021-22	FY 2022-23	FY 2023-24
Special Reserve fund reflects a balance of one time funds that were allocated for curriculum adoption and technology. The District will utilize the remaining funds in 21/22 and 22/23 for technology infrastructure modernization and curriculum adoption.	The District will continue to utilize the funds allocated for the Districtwide technology infrastructure modernization that will roll out in phases beginning in the 21/22 school year.	The District will continue to utilize the funds allocated for the Districtwide technology infrastructure modernization that will roll out in phases beginning in the 21/22 school year.

Fund 20 – SPECIAL RESERVE FUND FOR POST-EMPLOYMENT BENEFITS

FY 2021-22	FY 2022-23	FY 2023-24
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 2021-22	FY 2022-23	FY 2023-24
N/A	N/A	N/A

Fund 25 – CAPITAL FACILITIES FUND

FY 2021-22	FY 2022-23	FY 2023-24
The District continues to budget for developer fees and interest. The District will utilize the recommendation from the facilities master plan to implement projects utilizing the funds available in Fund 25	FY 22/23 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 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.

Fund 35 – COUNTY SCHOOL FACILITIES FUND

FY 2021-22	FY 2022-23	FY 2023-24
N/A	N/A	N/A

DISTRICT NAME: Millbrae Elementary School District

Fund 40 – SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

FY 2021-22	FY 2022-23	FY 2023-24
Fund 40 continues to reflect funds from sale of Millbrae school site.	Fund 40 continues to reflect funds from sale of Millbrae school site.	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 outline in the facility master plan.	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 outline in the facility master plan.	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 outline in the facility master plan.

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

Fund

FY 2021-22	FY 2022-23	FY 2023-24