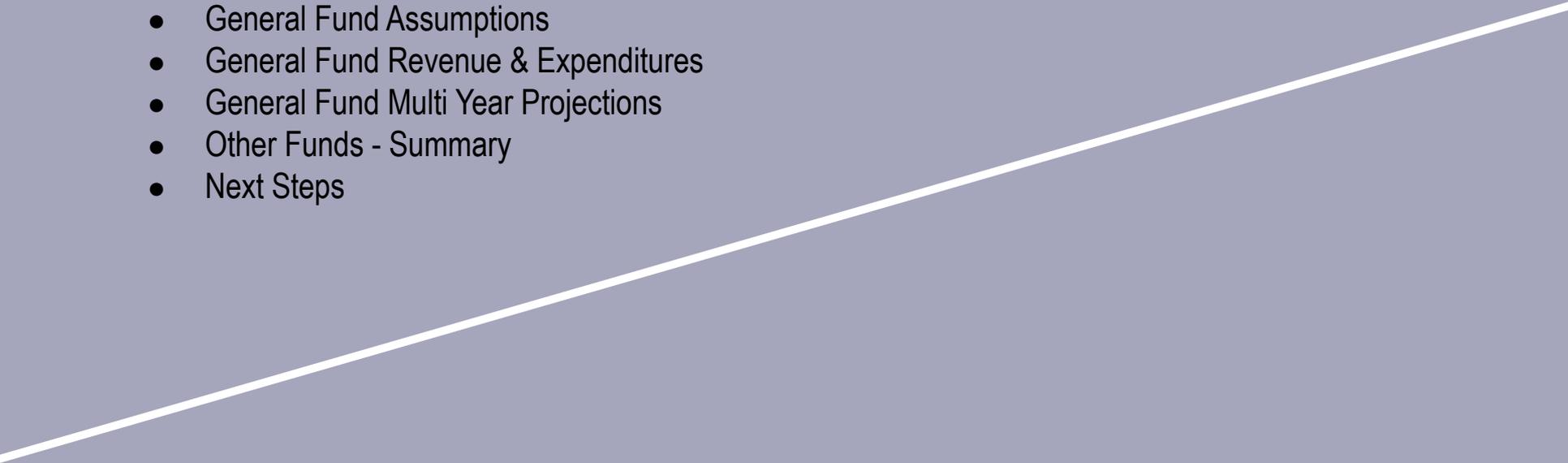


FY 2021-22 2nd Interim Report



Overview

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

2nd Interim Certification



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

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

Second Interim Report covers the period ending January 31st.

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

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

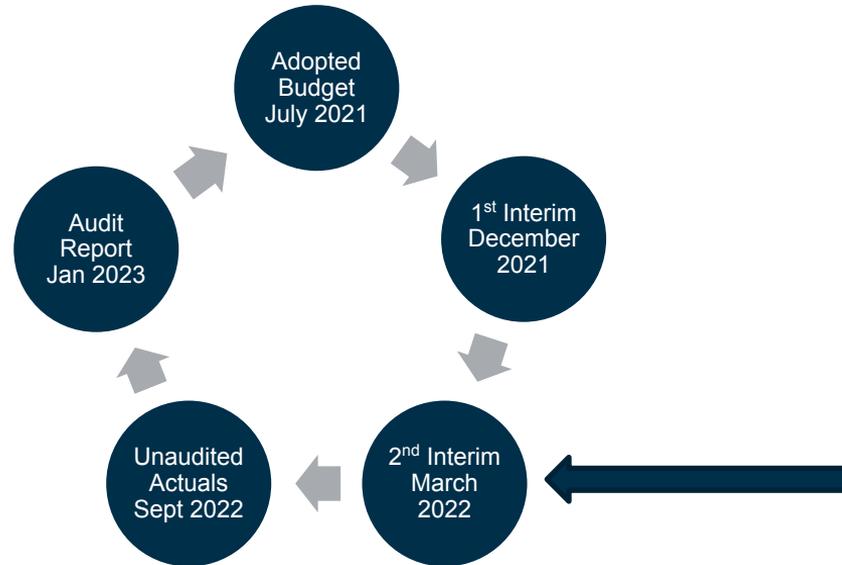
NEGATIVE CERTIFICATION

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

2021-22 Budget Cycle



2021-22 2nd Interim



2021-22 2nd Interim Assumptions



| Planning Factors | 2021-22 | 2022-23 | 2023-24 |
|--|----------|----------|----------|
| Cost of Living Adjustment (COLA) | | | |
| LCFF COLA | 5.07% | 5.33% | 3.61% |
| Special Education COLA | 4.05% | 5.33% | 3.61% |
| Statutory COLA | 1.70% | 5.33% | 3.61% |
| 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 | \$34.54 | \$35.79 |
| Routine Restricted Maintenance Account (Flexibility for calculation to exclude STRS and PERS on behalf payments) | 3% | 3% | 3% |

2021-22 2nd Interim Revenue



| 2021-22 2 nd Interim Revenues | | Unrestricted | Restricted | Total Combined |
|--|-----------|-----------------|-----------------|-----------------|
| LCFF Sources | 8010-8099 | \$20,915,646.00 | \$1,534,629.00 | \$22,450,275.00 |
| Federal Revenue | 8100-8299 | \$0.00 | \$2,759,933.00 | \$2,758,300.00 |
| Other State Revenue | 8300-8599 | \$423,803.00 | \$2,802,047.00 | \$3,225,368.00 |
| Other Local Revenue | 8600-8799 | \$601,294.00 | \$1,522,074.00 | \$2,123,368.00 |
| Transfers In | 8900-8929 | \$208,476.00 | \$1,886.00 | \$210,362.00 |
| Contributions | | -\$3,874,012.00 | \$3,874,012.00 | \$0.00 |
| Total Revenues | | \$18,275,207.00 | \$12,492,948.00 | \$30,768,155.00 |

2021-22 2nd Interim Expenditures



| 2021-22 2 nd Interim Expenditures | | Unrestricted | Restricted | Total Combined |
|---|-------------------------|-----------------|-----------------|-----------------|
| Certificated Salaries | 1000-1999 | \$9,940,816.00 | \$3,191,591.00 | \$13,132,407.00 |
| Classified Salaries | 2000-2999 | \$2,507,238.00 | \$1,369,030.00 | \$3,876,268.00 |
| Employee Benefits | 3000-3999 | \$4,313,437.00 | \$2,781,847.00 | \$7,095,284.00 |
| Books and Supplies | 4000-4999 | \$270,734.00 | \$507,705.00 | \$778,439.00 |
| Services and Other Operating Costs | 5000-5999 | \$1,511,628.00 | \$3,717,188.00 | \$5,228,816.00 |
| Capital Outlay | 6000-6999 | \$0.00 | \$7,807.00 | \$7,807.00 |
| Other Outgo-Transfer of Direct Charges | 7100-7299, 7400-7499 | \$42,022.00 | \$404,648.00 | \$446,670.00 |
| Other Outgo - Indirect Charges | 7300-7399 | -\$60,046.00 | \$26,046.00 | -\$34,000.00 |
| Transfers Out | 7600-7629 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | | \$18,525,829.00 | \$12,005,862.00 | \$30,531,691.00 |

2021-22 2nd Interim vs Adopted Budget



| Description | Unrestricted & Restricted General Fund | | |
|---------------------------|--|----------------------|---------------------|
| | Adopted Budget | 2nd Interim | Variance |
| Revenues: | | | |
| LCFF Revenue | 22,206,463.00 | 22,450,275.00 | 243,812.00 |
| Federal Revenue | 718,979.00 | 2,758,300.00 | 2,039,321.00 |
| State Revenue | 2,788,448.00 | 3,225,850.00 | 437,402.00 |
| Local Revenue | 1,562,552.00 | 2,123,368.00 | 560,816.00 |
| Transfers In | 95,391.00 | 210,362.00 | 114,971.00 |
| Total Revenue | 27,371,833.00 | 30,768,155.00 | 3,396,322.00 |
| Expenditures | | | |
| Certificated Salaries | 13,028,295.00 | 13,132,407.00 | 104,112.00 |
| Classified Salaries | 3,794,054.00 | 3,876,268.00 | 82,214.00 |
| Employee Benefits | 7,440,500.00 | 7,095,284.00 | (345,216.00) |
| Books and Supplies | 420,959.00 | 778,439.00 | 357,480.00 |
| Other Svcs & Oper | 3,641,789.00 | 5,228,816.00 | 1,587,027.00 |
| Other Outgo | 439,310.00 | 446,670.00 | 7,360.00 |
| Transfer of Indirect | (34,000.00) | (34,000.00) | - |
| Transfers Out | 20,000.00 | - | (20,000.00) |
| Total Expenditures | 28,750,907.00 | 30,523,884.00 | 1,772,977.00 |

2021-22 2nd Interim General Fund Summary



| Description | 2021-22 | | |
|--------------------------------|-------------------------|-------------------------|-------------------------|
| | Unrestricted | Restricted | Combined |
| Revenues: | | | |
| LCFF Revenue | \$ 20,915,646.00 | \$ 1,534,629.00 | \$ 22,450,275.00 |
| Federal Revenue | \$ - | \$ 2,758,300.00 | \$ 2,758,300.00 |
| State Revenue | \$ 423,803.00 | \$ 2,802,047.00 | \$ 3,225,850.00 |
| Local Revenue | \$ 601,294.00 | \$ 1,522,074.00 | \$ 2,123,368.00 |
| Transfers In | \$ 208,476.00 | \$ 1,886.00 | \$ 210,362.00 |
| Contributions | \$ (3,874,012.00) | \$ 3,874,012.00 | \$ - |
| Total Revenue | \$ 18,275,207.00 | \$ 12,492,948.00 | \$ 30,768,155.00 |
| Expenditures | | | |
| Cerficated Salaries | \$ 9,940,816.00 | \$ 3,191,591.00 | \$ 13,132,407.00 |
| Classified Salaries | \$ 2,507,238.00 | \$ 1,369,030.00 | \$ 3,876,268.00 |
| Employee Benefits | \$ 4,313,437.00 | \$ 2,781,847.00 | \$ 7,095,284.00 |
| Books and Supplies | \$ 270,734.00 | \$ 507,705.00 | \$ 778,439.00 |
| Other Svcs & Oper | \$ 1,511,628.00 | \$ 3,717,188.00 | \$ 5,228,816.00 |
| Capital Outlay | | \$ 7,807.00 | \$ 7,807.00 |
| Other Outgo | \$ 42,022.00 | \$ 404,648.00 | \$ 446,670.00 |
| Transfer of Indirect | \$ (60,046.00) | \$ 26,046.00 | \$ (34,000.00) |
| Transfes Out | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 18,525,829.00 | \$ 12,005,862.00 | \$ 30,531,691.00 |
| Net Increase/(Decrease) | \$ (250,622.00) | \$ 487,086.00 | \$ 236,464.00 |
| Net Beginning Balance | \$ 5,351,187.11 | \$ 1,499,410.81 | \$ 6,850,597.92 |
| Ending Fund Balance | \$ 5,100,565.11 | \$ 1,986,496.81 | \$ 7,087,061.92 |
| Components of EFB | | | |
| Petty Cash | \$ (2,500.00) | | \$ (2,500.00) |
| Committed Funds | \$ (110,881.00) | | \$ (110,881.00) |
| Reserve for py negotiations | \$ (99,408.00) | | \$ (99,408.00) |
| Restricted Reserve | | \$ (1,986,496.81) | \$ (1,986,496.81) |
| Reserve for Deficit Spending | \$ (3,842,934.00) | | \$ (3,842,934.00) |
| 3% Reserve | \$ (915,952.00) | | \$ (915,952.00) |
| Undesignated Reserve | \$ 128,890.11 | \$ - | \$ 128,890.11 |

2021-22 General Fund MYP



| Description | 2021-22 | | | 2022-23 | | | 2023-24 | | |
|--------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------|--------------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| Revenues: | | | | | | | | | |
| LCFF Revenue | \$ 20,915,646.00 | \$ 1,534,629.00 | \$ 22,450,275.00 | \$ 19,511,916.00 | \$ 1,534,629.00 | \$ 21,046,545.00 | \$ 19,826,239.00 | \$ 1,534,629.00 | \$ 21,360,868.00 |
| Federal Revenue | \$ - | \$ 2,758,300.00 | \$ 2,758,300.00 | \$ - | \$ 2,727,732.00 | \$ 2,727,732.00 | \$ - | \$ 2,727,732.00 | \$ 2,727,732.00 |
| State Revenue | \$ 423,803.00 | \$ 2,802,047.00 | \$ 3,225,850.00 | \$ 408,000.00 | \$ 1,785,211.00 | \$ 2,193,211.00 | \$ 405,000.00 | \$ 1,783,211.00 | \$ 2,188,211.00 |
| Local Revenue | \$ 601,294.00 | \$ 1,522,074.00 | \$ 2,123,368.00 | \$ 598,161.00 | \$ 1,196,043.00 | \$ 1,794,204.00 | \$ 598,161.00 | \$ 605,224.00 | \$ 1,203,385.00 |
| Transfers In | \$ 208,476.00 | \$ 1,886.00 | \$ 210,362.00 | \$ 89,470.00 | \$ - | \$ 89,470.00 | \$ 80,000.00 | \$ - | \$ 80,000.00 |
| Contributions | \$ (3,874,012.00) | \$ 3,874,012.00 | \$ - | \$ (3,869,197.00) | \$ 3,869,197.00 | \$ - | \$ (4,127,278.00) | \$ 4,127,278.00 | \$ - |
| Total Revenue | \$ 18,275,207.00 | \$ 12,492,948.00 | \$ 30,768,155.00 | \$ 16,738,350.00 | \$ 9,112,812.00 | \$ 25,851,162.00 | \$ 16,782,122.00 | \$ 8,778,074.00 | \$ 25,560,196.00 |
| Expenditures | | | | | | | | | |
| Cerificated Salaries | \$ 9,940,816.00 | \$ 3,191,591.00 | \$ 13,132,407.00 | \$ 9,796,576.00 | \$ 3,085,463.00 | \$ 12,882,039.00 | \$ 10,010,795.00 | \$ 2,366,530.00 | \$ 12,377,325.00 |
| Classified Salaries | \$ 2,507,238.00 | \$ 1,369,030.00 | \$ 3,876,268.00 | \$ 2,620,032.00 | \$ 1,667,658.00 | \$ 4,287,690.00 | \$ 2,666,131.00 | \$ 1,565,754.00 | \$ 4,231,885.00 |
| Employee Benefits | \$ 4,313,437.00 | \$ 2,781,847.00 | \$ 7,095,284.00 | \$ 4,638,663.00 | \$ 3,219,832.00 | \$ 7,858,495.00 | \$ 4,720,734.00 | \$ 2,995,503.00 | \$ 7,716,237.00 |
| Books and Supplies | \$ 270,734.00 | \$ 507,705.00 | \$ 778,439.00 | \$ 223,816.00 | \$ 149,406.00 | \$ 373,222.00 | \$ 223,307.00 | \$ 148,380.00 | \$ 371,687.00 |
| Other Svcs & Oper | \$ 1,511,628.00 | \$ 3,717,188.00 | \$ 5,228,816.00 | \$ 1,268,150.00 | \$ 1,902,942.00 | \$ 3,171,092.00 | \$ 1,307,700.00 | \$ 1,502,340.00 | \$ 2,810,040.00 |
| Capital Outlay | | \$ 7,807.00 | \$ 7,807.00 | | | | | | |
| Other Outgo | \$ 42,022.00 | \$ 404,648.00 | \$ 446,670.00 | \$ 42,022.00 | \$ 184,000.00 | \$ 226,022.00 | \$ 42,022.00 | \$ 185,000.00 | \$ 227,022.00 |
| Transfer of Indirect | \$ (60,046.00) | \$ 26,046.00 | \$ (34,000.00) | \$ (48,567.00) | \$ 14,567.00 | \$ (34,000.00) | \$ (48,567.00) | \$ 14,567.00 | \$ (34,000.00) |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 18,525,829.00 | \$ 12,005,862.00 | \$ 30,531,691.00 | \$ 18,540,692.00 | \$ 10,223,868.00 | \$ 28,764,560.00 | \$ 18,922,122.00 | \$ 8,778,074.00 | \$ 27,700,196.00 |
| Net Increase/(Decrease) | \$ (250,622.00) | \$ 487,086.00 | \$ 236,464.00 | \$ (1,802,342.00) | \$ (1,111,056.00) | \$ (2,913,398.00) | \$ (2,140,000.00) | \$ - | \$ (2,140,000.00) |
| Net Beginning Balance | \$ 5,351,187.11 | \$ 1,499,410.81 | \$ 6,850,597.92 | \$ 5,100,565.11 | \$ 1,986,496.81 | \$ 7,087,061.92 | \$ 3,298,223.11 | \$ 875,440.81 | \$ 4,173,663.92 |
| Ending Fund Balance | \$ 5,100,565.11 | \$ 1,986,496.81 | \$ 7,087,061.92 | \$ 3,298,223.11 | \$ 875,440.81 | \$ 4,173,663.92 | \$ 1,158,223.11 | \$ 875,440.81 | \$ 2,033,663.92 |
| Components of EFB | | | | | | | | | |
| Petty Cash | \$ (2,500.00) | | \$ (2,500.00) | \$ (2,500.00) | | \$ (2,500.00) | \$ (2,500.00) | | \$ (2,500.00) |
| Committed Funds | \$ (110,881.00) | | \$ (110,881.00) | \$ (120,351.00) | | \$ (120,351.00) | \$ (120,351.00) | | \$ (120,351.00) |
| Reserve for py negotiations | \$ (99,408.00) | | \$ (99,408.00) | \$ (99,408.00) | | \$ (99,408.00) | | | \$ - |
| Restricted Reserve | | \$ (1,986,496.81) | \$ (1,986,496.81) | | \$ (875,440.81) | \$ (875,440.81) | | \$ (875,440.81) | \$ (875,440.81) |
| Reserve for Deficit Spending | \$ (3,842,934.00) | | \$ (3,842,934.00) | \$ (2,040,592.00) | | \$ (2,040,592.00) | \$ - | | \$ - |
| 3% Reserve | \$ (915,952.00) | | \$ (915,952.00) | \$ (862,938.00) | | \$ (862,938.00) | \$ (831,007.00) | | \$ (831,007.00) |
| Undesignated Reserve | \$ 128,890.11 | \$ - | \$ 128,890.11 | \$ 172,434.11 | \$ - | \$ 172,434.11 | \$ 204,365.11 | \$ - | \$ 204,365.11 |

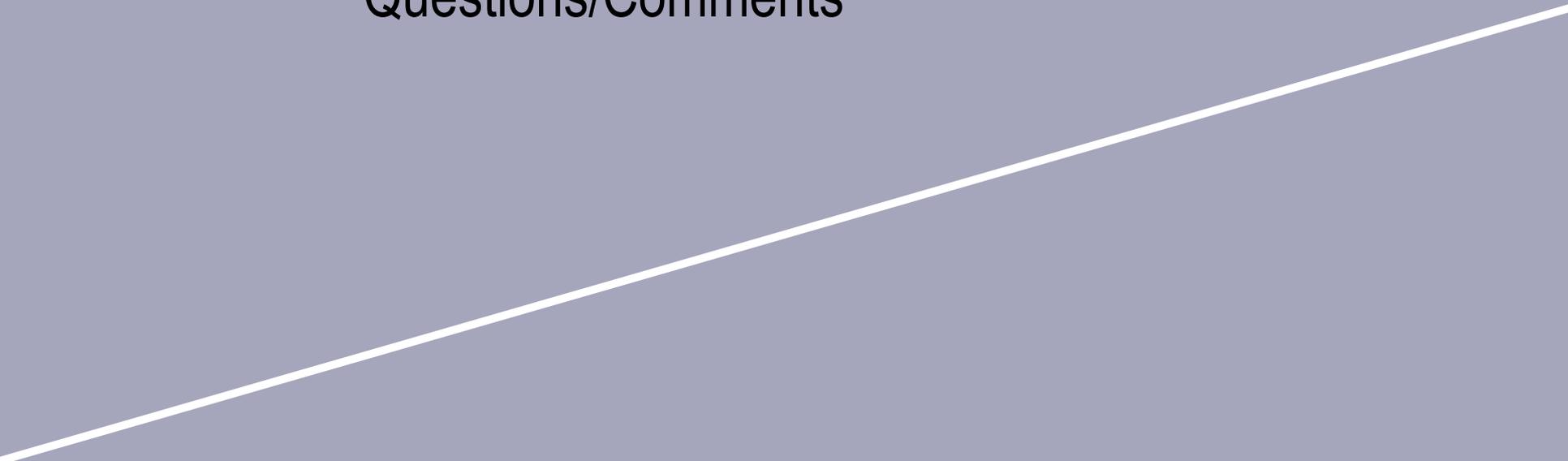
Summary of Other Funds

| 2021-22 2nd Interim Summary | Student Activity Special Reserve Fund | Cafeteria | Special Reserve for Other than Capital Outlay | Foundation | Special Reserve for Post Employment Benefits | Capital Facilities | Special Reserve for Capital Outlay Projects |
|---|---------------------------------------|----------------|---|--------------|--|--------------------|---|
| | Fund 08 | Fund 13 | Fund 17 | Fund 19 | Fund 20 | Fund 25 | Fund 40 |
| Revenues | \$0.00 | \$1,417,494.00 | \$6,400.00 | \$500.00 | \$20,000.00 | \$66,000.00 | \$653,000.00 |
| Expenditures | \$0.00 | \$1,403,357.00 | \$113,085.00 | \$1,886.00 | \$0.00 | \$85,000.00 | \$479,831.00 |
| Net Increase (Decrease) In Fund Balance | \$0.00 | \$14,137.00 | (\$106,685.00) | (\$1,386.00) | \$20,000.00 | \$57,500.00 | \$173,169.00 |
| 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 | \$366,656.24 | \$534,140.14 | \$50,506.84 | \$2,117,922.67 | \$903,834.65 | \$13,511,449.52 |

Next Steps

- Board Adoption FY 2022-23 Budget & LCAP - June 2022
- Governor's May revise adjustments
- Unaudited Actual Financial Report - September 2022
- Governor's Proposed 2023-24 State Budget Release - January 2023
- 2022-23 First Interim Report - December 2022
- 2022-23 Second Interim Report - March 2023

Questions/Comments



Millbrae Elementary School District



2021-22 Second Interim Report Executive Summary

Board of Trustees

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

Administration

Debra French, Superintendent
Ralph Crame, Chief Business Official

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 Second Interim Budget Report is a snapshot in time of a local education agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The Second Interim Report covers the period of time from July 1 through January 31st each fiscal year and must be submitted to the county office of education no later than March 15th.

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 year 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.

Key Guidance Based on Governor's Budget Proposal

On January 10, 2022, Gov. Gavin Newsom released the 2022-23 proposed state budget. The 2022-23 proposal includes a 5.33% cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 5.33% COLA to special education and all other programs outside the LCFF. The proposed budget includes an additional contribution of \$3.1 billion to the Public School System Stabilization Account. The 2021-22 contribution triggered the cap on district reserves effective with the 2022-23 Adopted Budget. There is insufficient information to determine local impact of the one-time proposals, and they therefore are listed for reference only. Other funding priorities in the Governor's Proposed Budget are:

- \$1.2 billion to amend the LCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of three prior years' ADA
- Additional \$3.4 billion, for a total of \$4.4 billion ongoing for the Expanded Learning Opportunities Program (ELO-P)
- \$650 million for universal access to school meals
- \$640 million (Prop. 98 "re-benched") for transitional kindergarten (TK) expansion
- \$383 million to add one certificated or classified staff to every TK class
- \$500 million to increase the special education base funding formula
- \$1.5 billion (one-time) for college and career pathways
- \$500 million (one-time) for dual enrollment
- \$1.5 billion (one-time) to support electric buses
- \$1.3 billion (general fund one-time) to support the School Facilities' Program

Local Control Funding Formula

The budget proposes a cost of living adjustment (COLA) of 5.33% to the LCFF, with total LCFF funding increasing to \$70.5 billion inclusive of the additional transitional kindergarten students that become eligible for LCFF funding in 2022-23. The budget also proposes an additional \$383 million to support the lower pupil to adult ratios required in transitional kindergarten. These additional funds will be allocated through the LCFF as an add-on to the LCFF.

Declining enrollment projections due to ongoing demographic trends were exacerbated over the last two years due to the COVID-19 pandemic. Under current law, the LCFF for school districts is funded on the greater of current or prior year ADA. The budget proposes to permanently alter the formula from the greater of current or prior year ADA, to the greater of current year, prior year, or average of three prior years' ADA, whichever is greater, which would allow an extended period of time to adjust budgets for the significant ADA declines most districts have realized. Districts will be funded on the option that provides the highest revenue. Charter schools and county offices of education are not afforded the prior year guarantee and are funded on current year ADA. The budget does not propose providing the declining enrollment formula adjustment for charter schools or county offices of education; however, the Governor acknowledges the need for further review.

All LEAs should develop multiple scenarios using all available options including the proposed three-year average. LEAs that are prepared for both best- and worst-case budgets are better able to adapt for economic uncertainty.

Early Childhood Education

The Governor's 2022-23 budget proposal includes additional investments in early childhood. Guided by the Master Plan for Early Learning and Care, the governor proposes the following:

- 5.33% COLA
- Universal Transitional Kindergarten (UTK)

As described in the Early Childhood section of the proposal:

- \$639.2 million of general fund is proposed to expand eligibility for transitional kindergarten to all children turning 5 years old between September 2 and February 2 beginning in 2022-23. These funds will increase the Prop. 98 guarantee through the process of re-benching.
- \$383 million Prop. 98 general fund to add a staff to every transitional kindergarten class, reducing pupil to adult ratios to 12:1 to align more closely with the State Preschool Program. The governor proposes an add-on to the LCFF of \$2,813 for every TK ADA (greater of current or prior year), subject to the annual COLA, to fund the lower student-to-staff ratio.

The budget proposal clarifies language requiring at least 10 percent of a part-day California state preschool program contracting agency's funded enrollment shall be reserved for children with exceptional needs, as defined by Section 8205, and serve those children. As well as:

- The department shall review data on compliance and provide technical assistance to California state preschool program contracting agencies to assist them in meeting this requirement.
- Agencies shall be fully funded for 10 percent of funded enrollment, to ensure funding is available to enroll children with exceptional needs within the 10 percent set-aside at any point during the fiscal year. Agencies not meeting the requirement to fill 10 percent of funded enrollment with children with exceptional needs shall conduct community outreach to special education partners to recruit additional children with exceptional needs into their programs.
- Beginning July 1, 2025, any agency not meeting the requirement pursuant to subparagraph (1) may be put on a conditional contract as defined in Section 8314 unless they have applied and been approved for a waiver pursuant to subparagraph (ii).
- (ii) The Superintendent shall create an ongoing waiver process for agencies not able to meet this requirement. (3) Children with exceptional needs attending California state preschool programs shall be educated in the least restrictive environment in accordance with 20 U.S.C.

Special Education

The 2022-23 budget proposals significantly build on special education funding augmentations and other changes provided over the past three years. The Special Education Base Rate is first increased by the estimated COLA of 5.33%, and then augmented by \$500 million, resulting in a 2022-23 base rate of \$820 (currently \$715) per ADA. SELPAs with a Base Rate greater than \$820 per ADA in 2021-22 will continue to be funded at their current rate. Allocations will be calculated at the LEA-level rather than the SELPA level, but funding will continue to flow through SELPAs. Each LEA's allocation will be based upon ADA reported for the current year, most recent prior year or second most recent prior year (whichever is greater), multiplied by the Base Rate of \$820/ADA. SELPA base grant allocations will be the sum of all member LEA's individual allocations. Funding exhibits for each LEA will be provided by CDE and SELPAs must report the amount of funding generated by each member LEA no later than 30 days after receiving their apportionment. Educationally Related Mental Health Services funding will be allocated directly to LEAs based upon current year second principal apportionment ADA for state funds, and prior year second principal apportionment ADA for federal funds, as the allowable use of these funds was changed in 2020-21 to include any behavioral or mental health service. The two existing special education extraordinary cost pools will be consolidated into a single cost pool to simplify the current funding formula. Finally, a special education addendum to the LCAP will be developed and implemented in 2024-25 to promote program cohesion by linking special education and general education planning and to provide parents of students with disabilities a defined role in the LCAP development process.

Universal School Meals

Beginning in the 2022-23 school year, all public schools will be required to provide two free meals per school day to any students that request a meal. The January proposal for the 2022-23 budget provides additional resources to implement this program. LEAs eligible for a federal universal meal provision, will be required to apply for a provision by June 30, 2022 to reduce volatility in costs to the state and to maximize federal reimbursement for meals served.

In preparation for implementation, the administration provides funding for school kitchen upgrades and staff training.

2021 Budget Act

- \$120 million for school kitchen upgrades
- \$54 million for universal access to subsidized meals (beginning in 2022-23)

January Proposal for 2022-23

- Additional \$596 million for universal access to subsidized meals (total \$650 million including \$54 million provided in the 2021 Budget Act)
- Additional \$450 million for school kitchen upgrades and training
- \$30 million for Farm to School Program
- \$3 million to expand regional California Farm to School Network (16 positions)
- Additional \$3 million (total \$4.017 million) to support the School Breakfast and Summer Meal Start-Up and Expansion Grant

School nutrition programs should be developing plans for infrastructure and equipment, staffing, training, and development of multiyear projections with financial assumptions.

Planning Factors for 2021-22 and MYPs

Key planning factors for LEAs to incorporate into their 2021-22 Second 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% | 5.33% | 3.61% |
| Special Education COLA | 4.05% | 5.33% | 3.61% |
| Statutory COLA | 1.70% | 5.33% | 3.61% |
| 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 | \$34.54 | \$35.79 |
| 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: \$30,768,155
(Unrestricted \$18,275,207; Restricted \$12,492,948)

| Revenues | | Unrestricted | Restricted | Total |
|-----------------------|-----------|------------------------|------------------------|------------------------|
| LCFF Sources | 8010-8099 | \$20,915,646.00 | \$1,534,629.00 | \$22,450,275.00 |
| Federal Revenue | 8100-8299 | \$0.00 | \$2,758,300.00 | \$2,758,300.00 |
| Other State Revenue | 8300-8599 | \$423,803.00 | \$2,802,047.00 | \$3,225,850.00 |
| Other Local Revenue | 8600-8799 | \$601,294.00 | \$1,522,074.00 | \$2,123,368.00 |
| Transfers In | 8900-8929 | \$208,476.00 | \$1,886.00 | \$210,362.00 |
| Contributions | | -\$3,874,012.00 | \$3,874,012.00 | \$0.00 |
| Total Revenues | | \$18,275,207.00 | \$12,492,948.00 | \$30,768,155.00 |

Local Control Funding Formula (LCFF) Revenue Sources (Object 8010-8099) \$22,450,275
(Unrestricted \$20,915,646; 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 the COLA will be 5.33% in 2022-23 and 3.61% in 2023-24. The 2021-22 FY reflects the last year of the hold harmless provision that was provided to combat the loss of ADA as a result of the impacts of Covid-19. Therefore, FY 2022-23 represents the ADA cliff due to the elimination of the hold harmless provision. Covid-19 related absences further impacted the ADA cliff and loss of LCFF Funding in 2022-23. 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) \$2,758,300

Federal Revenue represents 8.96 % of the total General Fund revenues. It includes funding for Special Education in the amount of \$532,419; Title I of \$203,794; Title II of \$57,832, Title III of \$71,039 Title IV of \$26,925, and one time Federal CARES funds of \$1,866,291. Federal Revenue reflects a reduction of \$1,633 from 1st Interim to reflect final adjusted allocations for Title I and Title II Funding.

Other State Revenue (Object 8300-8599) \$3,225,850
(Unrestricted \$423,803; Restricted \$2,802,047)

Other State Revenue represents 10.48% 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 increase of \$449,203 from 1st Interim due to the inclusion of the Educator Effectiveness Grant along with an increase in the ASES and Special Ed Mental Health Allocation.

Other Local Revenue (Object 8600-8799); \$ 2,123,368
 (Unrestricted \$601,294; Restricted \$1,522,074)

Other Local Revenue represents 6.90% 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 \$63,363 from 1st Interim due to local site donations.

Transfers In (Object 8900-8929) \$210,362
 (Unrestricted \$208,476; Restricted \$1,886)

Transfers In represents .68% of total General Fund Revenues. Transfers In for the 2021-22 budget reflects an increase of \$1,886 from 1st Interim to include a transfer in from Fund 19 (Foundation Special Revenue Fund) towards scholarships for the Outdoor Education Program.

General Fund Expenditures: \$30,531,691
 (Unrestricted \$18,525,829; Restricted \$12,005,862)

| Expenditures | | Unrestricted | Restricted | Total |
|--|----------------------|-----------------|-----------------|-----------------|
| Certificated Salaries | 1000-1999 | \$9,940,816.00 | \$3,191,591.00 | \$13,132,407.00 |
| Classified Salaries | 2000-2999 | \$2,507,238.00 | \$1,369,030.00 | \$3,876,268.00 |
| Employee Benefits | 3000-3999 | \$4,313,437.00 | \$2,781,847.00 | \$7,095,284.00 |
| Books and Supplies | 4000-4999 | \$270,734.00 | \$507,705.00 | \$778,439.00 |
| Services and Other Operating Costs | 5000-5999 | \$1,511,628.00 | \$3,717,188.00 | \$5,228,816.00 |
| Capital Outlay | 6000-6999 | \$0.00 | \$7,807.00 | \$7,807.00 |
| Other Outgo-Transfer of Direct Charges | 7100-7299, 7400-7499 | \$42,022.00 | \$404,648.00 | \$446,670.00 |
| Other Outgo - Indirect Charges | 7300-7399 | -\$60,046.00 | \$26,046.00 | -\$34,000.00 |
| Transfers Out | 7600-7629 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | | \$18,525,829.00 | \$12,005,862.00 | \$30,531,691.00 |

Certificated Salaries (Object 1000-1999) \$13,132,407
 (Unrestricted \$9,940,816; Restricted \$3,191,591)

Certificated Salaries, including administrative staff positions, require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries represent 43.01% 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 133.20 FTE, which represents 124.20 FTE for MEA and 9.0 FTE for Admin.

Classified Salaries (Object 2000-299) \$3,876,268
 (Unrestricted \$2,507,238; Restricted \$1,369,030)

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 68.475 FTE.

Employee Benefits (Object Code 3000-3999) \$7,095,284

(Unrestricted \$4,313,437; Restricted \$2,781,847)

Employee Benefits represents 23.24% 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 \$24,103,959 representing 79% of total expenditures.

Books and Supplies (Object 4000-4999) \$778,439

(Unrestricted \$270,734; Restricted \$507,705)

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 \$25,635 overall from 1st Interim, which is mainly due to restricted donations and expenditures changes in Title III, Lottery and Routine Restricted Maintenance.

Services and Other Operating Expenditures (Object 5000-5999) \$5,228,816

(Unrestricted \$1,511,628; Restricted \$3,717,188)

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 17.13% of total General Fund Expenditures. Services and Other Operating Costs reflects an overall decrease of \$25,408 from 1st Interim. Unrestricted Services and Other Operating Costs increased \$30,463 for changes in utilities, technology contracted services and board and bond related expenses. Restricted Services and Other Operating Costs decreased due to a combination of changes for Special Ed placement and transportation changes, Outdoor Ed expenses and ASES funding allocation revisions.

Capital Outlay (Object 6000-6999) Restricted \$7807

This category accounts for any capital outlay expenditures over a cost of \$5,000. Capital Outlay increased from 1st Interim to reflect site restricted local grants utilized for equipment.

Other Outgo-Transfers for Direct Charges (7100-7299,7400-7499) \$446,670

(Unrestricted \$42,022; Restricted \$404,648)

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

As a result of the changes indicated in both revenue and expenditures above, the 2021-22 2nd Interim Unrestricted Ending Fund Balance reflects a decrease of \$250,622. The 2021-22 Second Interim MYP contains continued deficit spending in fiscal year 2022-23 and 2023-24. 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 2nd Interim Ending Fund Balance | Unrestricted | Restricted | Combined |
|---|-----------------------|-----------------------|-----------------------|
| Beginning Balance | \$5,351,187.11 | \$1,499,410.81 | \$6,850,597.92 |
| Ending Fund Balance | \$5,100,565.11 | \$1,986,496.81 | \$7,087,061.92 |
| Net Increase(Decrease) in Fund Balance | -\$250,622.00 | \$487,086.00 | \$236,464.00 |
| | | | |
| 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) | \$3,942,342.00 | | \$3,942,342.00 |
| Reserve for 2020-21 CSEA Negotiations | \$0.00 | | \$0.00 |
| Reserve for Economic Uncertainties | \$915,952.00 | | \$915,952.00 |
| Legally Restricted Carryover | | \$1,986,496.81 | \$1,986,496.81 |
| Undesignated Ending Fund Balance | \$128,890.11 | \$0.00 | \$128,890.11 |

Summary of Other Funds:

| 2021-22 2nd Interim Summary | Student Activity Special Reserve Fund | Cafeteria | Special Reserve for Other than Capital Outlay | Foundation | Special Reserve for Post-Employment Benefits | Capital Facilities | Special Reserve for Capital Outlay Projects |
|---|---------------------------------------|----------------|---|-------------|--|--------------------|---|
| | Fund 08 | Fund 13 | Fund 17 | Fund 19 | Fund 20 | Fund 25 | Fund 40 |
| Revenues | \$0.00 | \$1,417,494.00 | \$6,400.00 | \$500.00 | \$20,000.00 | \$66,000.00 | \$653,000.00 |
| Expenditures | \$0.00 | \$1,403,357.00 | \$113,085.00 | \$1,886.00 | \$0.00 | \$8,500.00 | \$479,831.00 |
| Net Increase (Decrease) In Fund Balance | \$0.00 | \$14,137.00 | -\$106,685.00 | -\$1,386.00 | \$20,000.00 | \$57,500.00 | \$173,169.00 |
| 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 | \$336,656.24 | \$534,140.14 | \$50,506.84 | \$2,117,922.67 | \$900,334.65 | \$13,511,449.52 |

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: [Signature]
District Superintendent or Designee

Date: March 19, 2022

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

To the County Superintendent of Schools:

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

Meeting Date: March 15, 2022

Signed: [Signature: Frank Barbaro]
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Ralph Crame

Telephone: 650-697-5693 ext 041

Title: Chief Business Official

E-mail: rcrame@millbraesd.org

Criteria and Standards Review Summary

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

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

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

| SUPPLEMENTAL INFORMATION | | | No | Yes |
|---------------------------------|--|---|-----------|------------|
| S1 | Contingent Liabilities | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent? | X | |
| S3 | Temporary Interfund Borrowings | Are there projected temporary borrowings between funds? | X | |
| S4 | Contingent Revenues | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? | X | |

| 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 first interim in OPEB liabilities? | X | |
| S7b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? | X | |
| | | • If yes, have there been changes since first interim in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of second interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | | X |
| | | • Classified? (Section S8B, Line 1b) | | X |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | • Certificated? (Section S8A, Line 3) | n/a | |
| | | • 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

| Form | Description | Data Supplied For: | | | |
|-------|---|-------------------------------|---|-------------------------------|--------------------------------|
| | | 2021-22 Original Budget | 2021-22 Board Approved Operating Budget | 2021-22 Actuals to Date | 2021-22 Projected Totals |
| 011 | General Fund/County School Service Fund | GS | GS | GS | GS |
| 081 | Student Activity Special Revenue Fund | G | G | | G |
| 091 | Charter Schools Special Revenue Fund | | | | |
| 101 | Special Education Pass-Through Fund | | | | |
| 111 | Adult Education Fund | | | | |
| 121 | Child Development Fund | | | | |
| 131 | Cafeteria Special Revenue Fund | G | G | G | G |
| 141 | Deferred Maintenance Fund | | | | |
| 151 | Pupil Transportation Equipment Fund | | | | |
| 171 | Special Reserve Fund for Other Than Capital Outlay Projects | G | G | G | G |
| 181 | School Bus Emissions Reduction Fund | | | | |
| 191 | Foundation Special Revenue Fund | G | G | G | G |
| 201 | Special Reserve Fund for Postemployment Benefits | G | G | G | G |
| 211 | Building Fund | | | | |
| 251 | Capital Facilities Fund | G | G | G | G |
| 301 | State School Building Lease-Purchase Fund | | | | |
| 351 | County School Facilities Fund | | | | |
| 401 | Special Reserve Fund for Capital Outlay Projects | G | G | G | G |
| 491 | Capital Project Fund for Blended Component Units | | | | |
| 511 | Bond Interest and Redemption Fund | | | | |
| 521 | Debt Service Fund for Blended Component Units | | | | |
| 531 | Tax Override Fund | | | | |
| 561 | Debt Service Fund | | | | |
| 571 | Foundation Permanent Fund | | | | |
| 611 | Cafeteria Enterprise Fund | | | | |
| 621 | Charter Schools Enterprise Fund | | | | |
| 631 | Other Enterprise Fund | | | | |
| 661 | Warehouse Revolving Fund | | | | |
| 671 | Self-Insurance Fund | | | | |
| 711 | Retiree Benefit Fund | | | | |
| 731 | Foundation Private-Purpose Trust Fund | | | | |
| 761 | Warrant/Pass-Through Fund | | | | |
| 951 | 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 | 20,917,359.00 | 13,480,646.04 | 20,915,646.00 | (1,713.00) | 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 | 400,000.00 | 423,803.00 | 239,609.26 | 423,803.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 482,773.00 | 601,293.00 | 372,987.37 | 601,294.00 | 1.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 21,772,786.00 | 21,942,455.00 | 14,093,242.67 | 21,940,743.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 9,253,381.00 | 9,575,574.00 | 4,905,083.10 | 9,940,816.00 | (365,242.00) | -3.8% |
| 2) Classified Salaries | | 2000-2999 | 2,218,838.00 | 2,327,606.00 | 1,170,188.53 | 2,507,238.00 | (179,632.00) | -7.7% |
| 3) Employee Benefits | | 3000-3999 | 4,231,002.00 | 4,203,792.00 | 2,049,649.16 | 4,313,437.00 | (109,645.00) | -2.6% |
| 4) Books and Supplies | | 4000-4999 | 284,087.00 | 268,858.00 | 175,963.85 | 270,734.00 | (1,876.00) | -0.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,238,756.00 | 1,481,165.00 | 907,316.46 | 1,511,628.00 | (30,463.00) | -2.1% |
| 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 | 17,804.57 | 42,022.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (48,139.00) | (60,156.00) | 0.00 | (60,046.00) | (110.00) | 0.2% |
| 9) TOTAL, EXPENDITURES | | | 17,219,947.00 | 17,838,861.00 | 9,226,005.67 | 18,525,829.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 4,552,839.00 | 4,103,594.00 | 4,867,237.00 | 3,414,914.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 95,391.00 | 208,476.00 | 15,390.95 | 208,476.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 20,000.00 | 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) | (4,022,470.00) | 0.00 | (3,874,012.00) | 148,458.00 | -3.7% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (4,325,672.00) | (3,813,994.00) | 15,390.95 | (3,665,536.00) | | |

| 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 | 289,600.00 | 4,882,627.95 | (250,622.00) | | |
| 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 | 5,640,787.11 | | 5,100,565.11 | | |
| 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 | 3,824,739.00 | | 3,942,342.00 | | |
| Designated for 20/21 CSEA Negotiatio | 0000 | 9780 | 99,408.00 | | | | | |
| Supplemental Grant 20/21 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 | | | | | |
| Designated for CSEA Negotiations | 0000 | 9780 | | 99,408.00 | | | | |
| Designated for 22/23 Deficit Spending | 0000 | 9780 | | 1,528,791.00 | | | | |
| Designated for 23/24 Deficit Spending | 0000 | 9780 | | 2,196,540.00 | | | | |
| Deficit Spending 22/23 | 0000 | 9780 | | | | 1,802,342.00 | | |
| Deficit Spending 23/24 | 0000 | 9780 | | | | 1,799,324.02 | | |
| Deficit Spending 23/24 | 1100 | 9780 | | | | 340,675.98 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 862,528.00 | 890,053.00 | | 915,952.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 1,318,472.11 | 812,614.11 | | 128,890.11 | | |

| 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 | 12,672,733.00 | 10,200,921.00 | 12,672,472.00 | (261.00) | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 4,429,922.00 | 8,244,626.00 | 2,740,572.00 | 8,243,174.00 | (1,452.00) | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 55,421.00 | 47,899.00 | 24,292.36 | 47,899.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 14,889,659.00 | 12,810,498.00 | 7,593,878.11 | 12,810,498.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 682,047.00 | 535,198.00 | 540,840.87 | 535,198.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 507.00 | (7,185.00) | (7,164.71) | (7,185.00) | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 0.00 | 4,504,428.00 | 955,038.44 | 4,504,428.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (16,894,058.00) | (19,161,495.00) | (9,274,677.72) | (19,161,495.00) | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 1,266,424.00 | 1,270,657.00 | 706,945.69 | 1,270,657.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 20,890,013.00 | 20,917,359.00 | 13,480,646.04 | 20,915,646.00 | (1,713.00) | 0.0% |
| 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 | 20,917,359.00 | 13,480,646.04 | 20,915,646.00 | (1,713.00) | 0.0% |
| 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 | | | | | | |
| Other NCLB / Every Student Succeeds Act | 3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 74,222.00 | 74,222.00 | 74,222.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 326,000.00 | 340,676.00 | 160,583.48 | 340,676.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 0.00 | 8,905.00 | 4,803.78 | 8,905.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 400,000.00 | 423,803.00 | 239,609.26 | 423,803.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (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 | 429,351.00 | 266,690.30 | 429,351.00 | 0.00 | 0.0% |
| Interest | | 8660 | 20,000.00 | 80,000.00 | 49,477.77 | 80,000.00 | 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 | | | | | | | | |
| 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 | 91,942.00 | 56,819.30 | 91,943.00 | 1.00 | 0.0% |
| 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 | | | | | | |
| 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 | 601,293.00 | 372,987.37 | 601,294.00 | 1.00 | 0.0% |
| TOTAL, REVENUES | | | 21,772,786.00 | 21,942,455.00 | 14,093,242.67 | 21,940,743.00 | (1,712.00) | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries | | 1100 | 7,374,997.00 | 7,600,718.00 | 3,839,664.53 | 7,927,749.00 | (327,031.00) | -4.3% |
| Certificated Pupil Support Salaries | | 1200 | 678,323.00 | 704,509.00 | 352,255.28 | 703,049.00 | 1,460.00 | 0.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,045,567.00 | 1,113,356.00 | 634,667.70 | 1,151,996.00 | (38,640.00) | -3.5% |
| Other Certificated Salaries | | 1900 | 154,494.00 | 156,991.00 | 78,495.59 | 158,022.00 | (1,031.00) | -0.7% |
| TOTAL, CERTIFICATED SALARIES | | | 9,253,381.00 | 9,575,574.00 | 4,905,083.10 | 9,940,816.00 | (365,242.00) | -3.8% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 214,831.00 | 216,854.00 | 71,017.19 | 220,756.00 | (3,902.00) | -1.8% |
| Classified Support Salaries | | 2200 | 625,391.00 | 619,904.00 | 341,062.72 | 636,567.00 | (16,663.00) | -2.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 320,075.00 | 419,670.00 | 163,055.63 | 456,938.00 | (37,268.00) | -8.9% |
| Clerical, Technical and Office Salaries | | 2400 | 1,031,541.00 | 1,050,928.00 | 591,351.14 | 1,172,727.00 | (121,799.00) | -11.6% |
| Other Classified Salaries | | 2900 | 27,000.00 | 20,250.00 | 3,701.85 | 20,250.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,218,838.00 | 2,327,606.00 | 1,170,188.53 | 2,507,238.00 | (179,632.00) | -7.7% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,607,473.00 | 1,651,504.00 | 827,592.79 | 1,729,116.00 | (77,612.00) | -4.7% |
| PERS | | 3201-3202 | 507,817.00 | 519,332.00 | 252,370.07 | 537,369.00 | (18,037.00) | -3.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 306,922.00 | 322,957.00 | 156,456.12 | 329,427.00 | (6,470.00) | -2.0% |
| Health and Welfare Benefits | | 3401-3402 | 978,872.00 | 949,205.00 | 415,865.48 | 943,236.00 | 5,969.00 | 0.6% |
| Unemployment Insurance | | 3501-3502 | 143,657.00 | 64,013.00 | 29,630.65 | 63,768.00 | 245.00 | 0.4% |
| Workers' Compensation | | 3601-3602 | 353,186.00 | 359,856.00 | 179,219.13 | 373,596.00 | (13,740.00) | -3.8% |
| OPEB, Allocated | | 3701-3702 | 332,511.00 | 336,361.00 | 188,185.92 | 336,361.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 564.00 | 564.00 | 329.00 | 564.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 4,231,002.00 | 4,203,792.00 | 2,049,649.16 | 4,313,437.00 | (109,645.00) | -2.6% |
| 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 | 172,637.00 | 83,859.17 | 172,037.00 | 600.00 | 0.3% |
| Noncapitalized Equipment | | 4400 | 54,000.00 | 96,221.00 | 92,104.68 | 98,697.00 | (2,476.00) | -2.6% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 284,087.00 | 268,858.00 | 175,963.85 | 270,734.00 | (1,876.00) | -0.7% |
| 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 | 21,445.00 | 6,891.10 | 23,945.00 | (2,500.00) | -11.7% |
| Dues and Memberships | | 5300 | 14,600.00 | 15,300.00 | 13,780.25 | 14,300.00 | 1,000.00 | 6.5% |
| Insurance | | 5400-5450 | 238,990.00 | 230,254.00 | 230,254.00 | 230,254.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 439,100.00 | 438,651.00 | 181,267.00 | 413,651.00 | 25,000.00 | 5.7% |
| 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 | 646,875.00 | 387,791.52 | 705,008.00 | (58,133.00) | -9.0% |
| Communications | | 5900 | 100,400.00 | 128,640.00 | 87,332.59 | 124,470.00 | 4,170.00 | 3.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,238,756.00 | 1,481,165.00 | 907,316.46 | 1,511,628.00 | (30,463.00) | -2.1% |

| 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 | 1,400.00 | 963.22 | 1,400.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 28,010.00 | 29,122.00 | 16,841.35 | 29,122.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 42,022.00 | 42,022.00 | 17,804.57 | 42,022.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (14,139.00) | (26,156.00) | 0.00 | (26,046.00) | (110.00) | 0.4% |
| 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) | (60,156.00) | 0.00 | (60,046.00) | (110.00) | 0.2% |
| TOTAL, EXPENDITURES | | | 17,219,947.00 | 17,838,861.00 | 9,226,005.67 | 18,525,829.00 | (686,968.00) | -3.9% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|-----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 95,391.00 | 208,476.00 | 15,390.95 | 208,476.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 95,391.00 | 208,476.00 | 15,390.95 | 208,476.00 | 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 | 20,000.00 | 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 | | | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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) | (4,022,470.00) | 0.00 | (3,874,012.00) | 148,458.00 | -3.7% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (4,401,063.00) | (4,022,470.00) | 0.00 | (3,874,012.00) | 148,458.00 | -3.7% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (4,325,672.00) | (3,813,994.00) | 15,390.95 | (3,665,536.00) | 148,458.00 | -3.9% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 1,316,450.00 | 1,534,629.00 | 674,597.46 | 1,534,629.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 718,979.00 | 2,759,933.00 | 442,186.75 | 2,758,300.00 | (1,633.00) | -0.1% |
| 3) Other State Revenue | | 8300-8599 | 2,388,448.00 | 2,352,844.00 | 787,571.37 | 2,802,047.00 | 449,203.00 | 19.1% |
| 4) Other Local Revenue | | 8600-8799 | 1,079,779.00 | 1,458,711.00 | 1,263,509.86 | 1,522,074.00 | 63,363.00 | 4.3% |
| 5) TOTAL, REVENUES | | | 5,503,656.00 | 8,106,117.00 | 3,167,865.44 | 8,617,050.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 3,774,914.00 | 3,074,116.00 | 1,483,586.50 | 3,191,591.00 | (117,475.00) | -3.8% |
| 2) Classified Salaries | | 2000-2999 | 1,575,216.00 | 1,261,045.00 | 579,473.23 | 1,369,030.00 | (107,985.00) | -8.6% |
| 3) Employee Benefits | | 3000-3999 | 3,209,498.00 | 2,806,722.00 | 636,105.75 | 2,781,847.00 | 24,875.00 | 0.9% |
| 4) Books and Supplies | | 4000-4999 | 136,872.00 | 483,946.00 | 191,469.36 | 507,705.00 | (23,759.00) | -4.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,403,033.00 | 3,773,059.00 | 1,317,502.78 | 3,717,188.00 | 55,871.00 | 1.5% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 7,806.67 | 7,807.00 | (7,807.00) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 397,288.00 | 404,495.00 | 119,237.42 | 404,648.00 | (153.00) | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 14,139.00 | 26,156.00 | 0.00 | 26,046.00 | 110.00 | 0.4% |
| 9) TOTAL, EXPENDITURES | | | 11,510,960.00 | 11,829,539.00 | 4,335,181.71 | 12,005,862.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (6,007,304.00) | (3,723,422.00) | (1,167,316.27) | (3,388,812.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 1,886.00 | 1,886.00 | New |
| 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 | 4,022,470.00 | 0.00 | 3,874,012.00 | (148,458.00) | -3.7% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 4,401,063.00 | 4,022,470.00 | 0.00 | 3,875,898.00 | | |

| 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) | 299,048.00 | (1,167,316.27) | 487,086.00 | | |
| 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) | 1,798,458.81 | | 1,986,496.81 | | |
| 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 | 1,798,458.81 | | 1,986,496.81 | | |
| 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) | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (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 | 1,534,629.00 | 674,597.46 | 1,534,629.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 1,316,450.00 | 1,534,629.00 | 674,597.46 | 1,534,629.00 | 0.00 | 0.0% |
| 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 | 518,485.00 | 2,851.35 | 518,485.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 12,234.00 | 13,934.00 | 0.00 | 13,934.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 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 | 205,328.00 | 81,805.88 | 203,794.00 | (1,534.00) | -0.7% |
| 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 | 57,931.00 | 9,629.86 | 57,832.00 | (99.00) | -0.2% |

| 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 | 71,039.00 | 16,236.99 | 71,039.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 10,903.00 | 26,925.00 | 9,384.67 | 26,925.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 1,866,291.00 | 322,278.00 | 1,866,291.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 718,979.00 | 2,759,933.00 | 442,186.75 | 2,758,300.00 | (1,633.00) | -0.1% |
| 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 Materis | | 8560 | 106,000.00 | 133,456.00 | (3,065.91) | 133,456.00 | 0.00 | 0.0% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 124,619.00 | 124,619.00 | 0.00 | 142,814.00 | 18,195.00 | 14.6% |
| 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 | 5,000.00 | 1,999.17 | 5,000.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 2,154,925.00 | 2,089,769.00 | 788,638.11 | 2,520,777.00 | 431,008.00 | 20.6% |
| TOTAL, OTHER STATE REVENUE | | | 2,388,448.00 | 2,352,844.00 | 787,571.37 | 2,802,047.00 | 449,203.00 | 19.1% |

| 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 | 635,034.00 | 396,778.50 | 635,034.00 | 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 | 130,000.00 | 130,000.00 | 130,000.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 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 | 693,677.00 | 736,731.36 | 757,040.00 | 63,363.00 | 9.1% |
| 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 | 1,458,711.00 | 1,263,509.86 | 1,522,074.00 | 63,363.00 | 4.3% |
| TOTAL, REVENUES | | | 5,503,656.00 | 8,106,117.00 | 3,167,865.44 | 8,617,050.00 | 510,933.00 | 6.3% |

| 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 | 1,786,395.00 | 840,583.21 | 1,986,292.00 | (199,897.00) | -11.2% |
| Certificated Pupil Support Salaries | | 1200 | 95,433.00 | 65,176.00 | 33,431.63 | 75,746.00 | (10,570.00) | -16.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 455,027.00 | 619,521.00 | 310,554.13 | 513,329.00 | 106,192.00 | 17.1% |
| Other Certificated Salaries | | 1900 | 567,385.00 | 603,024.00 | 299,017.53 | 616,224.00 | (13,200.00) | -2.2% |
| TOTAL, CERTIFICATED SALARIES | | | 3,774,914.00 | 3,074,116.00 | 1,483,586.50 | 3,191,591.00 | (117,475.00) | -3.8% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 828,841.00 | 415,158.00 | 175,417.58 | 449,784.00 | (34,626.00) | -8.3% |
| Classified Support Salaries | | 2200 | 313,733.00 | 410,625.00 | 186,733.19 | 464,809.00 | (54,184.00) | -13.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 150,997.00 | 150,997.00 | 88,081.56 | 156,997.00 | (6,000.00) | -4.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 42,000.00 | (42,000.00) | New |
| Other Classified Salaries | | 2900 | 281,645.00 | 284,265.00 | 129,240.90 | 255,440.00 | 28,825.00 | 10.1% |
| TOTAL, CLASSIFIED SALARIES | | | 1,575,216.00 | 1,261,045.00 | 579,473.23 | 1,369,030.00 | (107,985.00) | -8.6% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 2,000,298.00 | 1,868,586.00 | 238,322.27 | 1,854,960.00 | 13,626.00 | 0.7% |
| PERS | | 3201-3202 | 361,009.00 | 307,428.00 | 135,111.17 | 297,227.00 | 10,201.00 | 3.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 173,579.00 | 143,560.00 | 67,204.19 | 152,643.00 | (9,083.00) | -6.3% |
| Health and Welfare Benefits | | 3401-3402 | 455,251.00 | 338,608.00 | 123,960.85 | 324,134.00 | 14,474.00 | 4.3% |
| Unemployment Insurance | | 3501-3502 | 63,262.00 | 24,129.00 | 10,098.73 | 22,290.00 | 1,839.00 | 7.6% |
| Workers' Compensation | | 3601-3602 | 155,535.00 | 123,847.00 | 61,079.54 | 130,029.00 | (6,182.00) | -5.0% |
| 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 | 564.00 | 564.00 | 329.00 | 564.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,209,498.00 | 2,806,722.00 | 636,105.75 | 2,781,847.00 | 24,875.00 | 0.9% |
| 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 | 461,738.00 | 162,020.14 | 478,025.00 | (16,287.00) | -3.5% |
| Noncapitalized Equipment | | 4400 | 1,500.00 | 22,208.00 | 29,449.22 | 29,680.00 | (7,472.00) | -33.6% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 136,872.00 | 483,946.00 | 191,469.36 | 507,705.00 | (23,759.00) | -4.9% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 1,188,666.00 | 1,251,454.00 | 454,485.55 | 1,224,821.00 | 26,633.00 | 2.1% |
| Travel and Conferences | | 5200 | 12,854.00 | 12,854.00 | (483.00) | 7,714.00 | 5,140.00 | 40.0% |
| 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 | 2,487,484.00 | 845,285.98 | 2,456,874.00 | 30,610.00 | 1.2% |
| Communications | | 5900 | 0.00 | 18,567.00 | 15,654.29 | 25,079.00 | (6,512.00) | -35.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,403,033.00 | 3,773,059.00 | 1,317,502.78 | 3,717,188.00 | 55,871.00 | 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) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 7,806.67 | 7,807.00 | (7,807.00) | 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 | 7,806.67 | 7,807.00 | (7,807.00) | New |
| 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 | 404,495.00 | 119,237.42 | 404,648.00 | (153.00) | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 404,495.00 | 119,237.42 | 404,648.00 | (153.00) | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 14,139.00 | 26,156.00 | 0.00 | 26,046.00 | 110.00 | 0.4% |
| 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 | 26,156.00 | 0.00 | 26,046.00 | 110.00 | 0.4% |
| TOTAL, EXPENDITURES | | | 11,510,960.00 | 11,829,539.00 | 4,335,181.71 | 12,005,862.00 | (176,323.00) | -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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 1,886.00 | 1,886.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 1,886.00 | 1,886.00 | New |
| 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 | 4,022,470.00 | 0.00 | 3,874,012.00 | (148,458.00) | -3.7% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 4,401,063.00 | 4,022,470.00 | 0.00 | 3,874,012.00 | (148,458.00) | -3.7% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 4,401,063.00 | 4,022,470.00 | 0.00 | 3,875,898.00 | 146,572.00 | -3.6% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 22,206,463.00 | 22,451,988.00 | 14,155,243.50 | 22,450,275.00 | (1,713.00) | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 718,979.00 | 2,759,933.00 | 442,186.75 | 2,758,300.00 | (1,633.00) | -0.1% |
| 3) Other State Revenue | | 8300-8599 | 2,788,448.00 | 2,776,647.00 | 1,027,180.63 | 3,225,850.00 | 449,203.00 | 16.2% |
| 4) Other Local Revenue | | 8600-8799 | 1,562,552.00 | 2,060,004.00 | 1,636,497.23 | 2,123,368.00 | 63,364.00 | 3.1% |
| 5) TOTAL, REVENUES | | | 27,276,442.00 | 30,048,572.00 | 17,261,108.11 | 30,557,793.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 13,028,295.00 | 12,649,690.00 | 6,388,669.60 | 13,132,407.00 | (482,717.00) | -3.8% |
| 2) Classified Salaries | | 2000-2999 | 3,794,054.00 | 3,588,651.00 | 1,749,661.76 | 3,876,268.00 | (287,617.00) | -8.0% |
| 3) Employee Benefits | | 3000-3999 | 7,440,500.00 | 7,010,514.00 | 2,685,754.91 | 7,095,284.00 | (84,770.00) | -1.2% |
| 4) Books and Supplies | | 4000-4999 | 420,959.00 | 752,804.00 | 367,433.21 | 778,439.00 | (25,635.00) | -3.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,641,789.00 | 5,254,224.00 | 2,224,819.24 | 5,228,816.00 | 25,408.00 | 0.5% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 7,806.67 | 7,807.00 | (7,807.00) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 439,310.00 | 446,517.00 | 137,041.99 | 446,670.00 | (153.00) | 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 | | | 28,730,907.00 | 29,668,400.00 | 13,561,187.38 | 30,531,691.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,454,465.00) | 380,172.00 | 3,699,920.73 | 26,102.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 95,391.00 | 208,476.00 | 15,390.95 | 210,362.00 | 1,886.00 | 0.9% |
| b) Transfers Out | | 7600-7629 | 20,000.00 | 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 | | | 75,391.00 | 208,476.00 | 15,390.95 | 210,362.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,379,074.00) | 588,648.00 | 3,715,311.68 | 236,464.00 | | |
| 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 | 7,439,245.92 | | 7,087,061.92 | | |
| 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 | 1,798,458.81 | | 1,986,496.81 | | |
| 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 | 3,824,739.00 | | 3,942,342.00 | | |
| Designated for 20/21 CSEA Negotiatio | 0000 | 9780 | 99,408.00 | | | | | |
| Supplemental Grant 20/21 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 | | | | | |
| Designated for CSEA Negotiations | 0000 | 9780 | | 99,408.00 | | | | |
| Designated for 22/23 Deficit Spending | 0000 | 9780 | | 1,528,791.00 | | | | |
| Designated for 23/24 Deficit Spending | 0000 | 9780 | | 2,196,540.00 | | | | |
| Deficit Spending 22/23 | 0000 | 9780 | | | | 1,802,342.00 | | |
| Deficit Spending 23/24 | 0000 | 9780 | | | | 1,799,324.02 | | |
| Deficit Spending 23/24 | 1100 | 9780 | | | | 340,675.98 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 862,528.00 | 890,053.00 | | 915,952.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 1,099,299.11 | 812,614.11 | | 128,890.11 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 16,460,091.00 | 12,672,733.00 | 10,200,921.00 | 12,672,472.00 | (261.00) | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 4,429,922.00 | 8,244,626.00 | 2,740,572.00 | 8,243,174.00 | (1,452.00) | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 55,421.00 | 47,899.00 | 24,292.36 | 47,899.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 14,889,659.00 | 12,810,498.00 | 7,593,878.11 | 12,810,498.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 682,047.00 | 535,198.00 | 540,840.87 | 535,198.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 507.00 | (7,185.00) | (7,164.71) | (7,185.00) | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 0.00 | 4,504,428.00 | 955,038.44 | 4,504,428.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (16,894,058.00) | (19,161,495.00) | (9,274,677.72) | (19,161,495.00) | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 1,266,424.00 | 1,270,657.00 | 706,945.69 | 1,270,657.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 20,890,013.00 | 20,917,359.00 | 13,480,646.04 | 20,915,646.00 | (1,713.00) | 0.0% |
| 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 | 1,534,629.00 | 674,597.46 | 1,534,629.00 | 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 | | | 22,206,463.00 | 22,451,988.00 | 14,155,243.50 | 22,450,275.00 | (1,713.00) | 0.0% |
| 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 | 518,485.00 | 2,851.35 | 518,485.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 12,234.00 | 13,934.00 | 0.00 | 13,934.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 153,024.00 | 205,328.00 | 81,805.88 | 203,794.00 | (1,534.00) | -0.7% |
| 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 | 57,931.00 | 9,629.86 | 57,832.00 | (99.00) | -0.2% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (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 | 71,039.00 | 16,236.99 | 71,039.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 10,903.00 | 26,925.00 | 9,384.67 | 26,925.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 1,866,291.00 | 322,278.00 | 1,866,291.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 718,979.00 | 2,759,933.00 | 442,186.75 | 2,758,300.00 | (1,633.00) | -0.1% |
| 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 | 74,222.00 | 74,222.00 | 74,222.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 432,000.00 | 474,132.00 | 157,517.57 | 474,132.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 124,619.00 | 124,619.00 | 0.00 | 142,814.00 | 18,195.00 | 14.6% |
| 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 | 5,000.00 | 1,999.17 | 5,000.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 2,154,925.00 | 2,098,674.00 | 793,441.89 | 2,529,682.00 | 431,008.00 | 20.5% |
| TOTAL, OTHER STATE REVENUE | | | 2,788,448.00 | 2,776,647.00 | 1,027,180.63 | 3,225,850.00 | 449,203.00 | 16.2% |

| 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 | 635,034.00 | 396,778.50 | 635,034.00 | 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 | 130,000.00 | 130,000.00 | 130,000.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF | | | | | | | | |
| Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 379,516.00 | 429,351.00 | 266,690.30 | 429,351.00 | 0.00 | 0.0% |
| Interest | | 8660 | 20,000.00 | 80,000.00 | 49,477.77 | 80,000.00 | 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 | | | | | | | | |
| 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 | 785,619.00 | 793,550.66 | 848,983.00 | 63,364.00 | 8.1% |
| 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 | 2,060,004.00 | 1,636,497.23 | 2,123,368.00 | 63,364.00 | 3.1% |
| TOTAL, REVENUES | | | 27,276,442.00 | 30,048,572.00 | 17,261,108.11 | 30,557,793.00 | 509,221.00 | 1.7% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 10,032,066.00 | 9,387,113.00 | 4,680,247.74 | 9,914,041.00 | (526,928.00) | -5.6% |
| Certificated Pupil Support Salaries | | 1200 | 773,756.00 | 769,685.00 | 385,686.91 | 778,795.00 | (9,110.00) | -1.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,500,594.00 | 1,732,877.00 | 945,221.83 | 1,665,325.00 | 67,552.00 | 3.9% |
| Other Certificated Salaries | | 1900 | 721,879.00 | 760,015.00 | 377,513.12 | 774,246.00 | (14,231.00) | -1.9% |
| TOTAL, CERTIFICATED SALARIES | | | 13,028,295.00 | 12,649,690.00 | 6,388,669.60 | 13,132,407.00 | (482,717.00) | -3.8% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,043,672.00 | 632,012.00 | 246,434.77 | 670,540.00 | (38,528.00) | -6.1% |
| Classified Support Salaries | | 2200 | 939,124.00 | 1,030,529.00 | 527,795.91 | 1,101,376.00 | (70,847.00) | -6.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 471,072.00 | 570,667.00 | 251,137.19 | 613,935.00 | (43,268.00) | -7.6% |
| Clerical, Technical and Office Salaries | | 2400 | 1,031,541.00 | 1,050,928.00 | 591,351.14 | 1,214,727.00 | (163,799.00) | -15.6% |
| Other Classified Salaries | | 2900 | 308,645.00 | 304,515.00 | 132,942.75 | 275,690.00 | 28,825.00 | 9.5% |
| TOTAL, CLASSIFIED SALARIES | | | 3,794,054.00 | 3,588,651.00 | 1,749,661.76 | 3,876,268.00 | (287,617.00) | -8.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 3,607,771.00 | 3,520,090.00 | 1,065,915.06 | 3,584,076.00 | (63,986.00) | -1.8% |
| PERS | | 3201-3202 | 868,826.00 | 826,760.00 | 387,481.24 | 834,596.00 | (7,836.00) | -0.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 480,501.00 | 466,517.00 | 223,660.31 | 482,070.00 | (15,553.00) | -3.3% |
| Health and Welfare Benefits | | 3401-3402 | 1,434,123.00 | 1,287,813.00 | 539,826.33 | 1,267,370.00 | 20,443.00 | 1.6% |
| Unemployment Insurance | | 3501-3502 | 206,919.00 | 88,142.00 | 39,729.38 | 86,058.00 | 2,084.00 | 2.4% |
| Workers' Compensation | | 3601-3602 | 508,721.00 | 483,703.00 | 240,298.67 | 503,625.00 | (19,922.00) | -4.1% |
| OPEB, Allocated | | 3701-3702 | 332,511.00 | 336,361.00 | 188,185.92 | 336,361.00 | 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 | 1,128.00 | 1,128.00 | 658.00 | 1,128.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 7,440,500.00 | 7,010,514.00 | 2,685,754.91 | 7,095,284.00 | (84,770.00) | -1.2% |
| 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 | 634,375.00 | 245,879.31 | 650,062.00 | (15,687.00) | -2.5% |
| Noncapitalized Equipment | | 4400 | 55,500.00 | 118,429.00 | 121,553.90 | 128,377.00 | (9,948.00) | -8.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 420,959.00 | 752,804.00 | 367,433.21 | 778,439.00 | (25,635.00) | -3.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 1,188,666.00 | 1,251,454.00 | 454,485.55 | 1,224,821.00 | 26,633.00 | 2.1% |
| Travel and Conferences | | 5200 | 32,754.00 | 34,299.00 | 6,408.10 | 31,659.00 | 2,640.00 | 7.7% |
| Dues and Memberships | | 5300 | 16,300.00 | 17,000.00 | 15,447.89 | 16,000.00 | 1,000.00 | 5.9% |
| Insurance | | 5400-5450 | 239,990.00 | 231,254.00 | 231,146.32 | 231,254.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 439,100.00 | 438,651.00 | 181,267.00 | 413,651.00 | 25,000.00 | 5.7% |
| 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 | 3,134,359.00 | 1,233,077.50 | 3,161,882.00 | (27,523.00) | -0.9% |
| Communications | | 5900 | 100,400.00 | 147,207.00 | 102,986.88 | 149,549.00 | (2,342.00) | -1.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,641,789.00 | 5,254,224.00 | 2,224,819.24 | 5,228,816.00 | 25,408.00 | 0.5% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (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 | 7,806.67 | 7,807.00 | (7,807.00) | 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 | 7,806.67 | 7,807.00 | (7,807.00) | New |
| 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 | 415,995.00 | 119,237.42 | 416,148.00 | (153.00) | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 1,400.00 | 963.22 | 1,400.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 28,010.00 | 29,122.00 | 16,841.35 | 29,122.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 439,310.00 | 446,517.00 | 137,041.99 | 446,670.00 | (153.00) | 0.0% |
| 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 | 29,668,400.00 | 13,561,187.38 | 30,531,691.00 | (863,291.00) | -2.9% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 95,391.00 | 208,476.00 | 15,390.95 | 208,476.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 1,886.00 | 1,886.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 95,391.00 | 208,476.00 | 15,390.95 | 210,362.00 | 1,886.00 | 0.9% |
| 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 | 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 | | | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 208,476.00 | 15,390.95 | 210,362.00 | (1,886.00) | 0.9% |

Millbrae Elementary
San Mateo County

Second 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 | 418,812.00 |
| 3214 | Elementary and Secondary School Emergen | 221,368.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 427,282.00 |
| 6300 | Lottery: Instructional Materials | 0.47 |
| 6546 | Mental Health-Related Services | 0.30 |
| 7311 | Classified School Employee Professional De | 10,532.00 |
| 7422 | In-Person Instruction (IPI) Grant | 177,790.00 |
| 7425 | Expanded Learning Opportunities (ELO) Gra | 154,971.00 |
| 7426 | Expanded Learning Opportunities (ELO) Gra | 138,115.00 |
| 7510 | Low-Performing Students Block Grant | 0.04 |
| Total, Restricted Balance | | 1,986,496.81 |

| 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 | | |

| 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 | | |

| 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% |

| 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

Second 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> |

| 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 | 1,216,269.00 | 418,393.24 | 1,329,637.00 | 113,368.00 | 9.3% |
| 3) Other State Revenue | | 8300-8599 | 57,000.00 | 79,889.00 | 35,339.19 | 85,526.00 | 5,637.00 | 7.1% |
| 4) Other Local Revenue | | 8600-8799 | 1,500.00 | 1,500.00 | 1,771.85 | 2,331.00 | 831.00 | 55.4% |
| 5) TOTAL, REVENUES | | | 738,500.00 | 1,297,658.00 | 455,504.28 | 1,417,494.00 | | |
| 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 | 397,493.00 | 186,972.21 | 372,471.00 | 25,022.00 | 6.3% |
| 3) Employee Benefits | | 3000-3999 | 171,042.00 | 169,677.00 | 75,785.68 | 160,442.00 | 9,235.00 | 5.4% |
| 4) Books and Supplies | | 4000-4999 | 272,550.00 | 564,000.00 | 349,897.97 | 648,226.00 | (84,226.00) | -14.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 11,650.00 | 126,850.00 | 130,494.92 | 166,850.00 | (40,000.00) | -31.5% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 15,200.00 | 14,953.26 | 21,368.00 | (6,168.00) | -40.6% |
| 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 | 1,307,220.00 | 758,104.04 | 1,403,357.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (145,380.00) | (9,562.00) | (302,599.76) | 14,137.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 20,000.00 | 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 | | | 20,000.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (125,380.00) | (9,562.00) | (302,599.76) | 14,137.00 | | |
| 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 | 312,957.24 | | 336,656.24 | | |
| 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 | | | 180,693.30 | 296,511.30 | | 320,210.30 | | |
| 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 | | | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 680,000.00 | 1,216,269.00 | 418,393.24 | 1,329,637.00 | 113,368.00 | 9.3% |
| 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 | 1,216,269.00 | 418,393.24 | 1,329,637.00 | 113,368.00 | 9.3% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 57,000.00 | 79,889.00 | 35,339.19 | 85,526.00 | 5,637.00 | 7.1% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 57,000.00 | 79,889.00 | 35,339.19 | 85,526.00 | 5,637.00 | 7.1% |
| 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 | 940.75 | 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 | 831.10 | 831.00 | 831.00 | New |
| TOTAL, OTHER LOCAL REVENUE | | | 1,500.00 | 1,500.00 | 1,771.85 | 2,331.00 | 831.00 | 55.4% |
| TOTAL, REVENUES | | | 738,500.00 | 1,297,658.00 | 455,504.28 | 1,417,494.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| 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 | 265,916.00 | 122,038.83 | 240,422.00 | 25,494.00 | 9.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 108,224.00 | 118,387.00 | 57,890.91 | 118,387.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 11,190.00 | 13,190.00 | 7,042.47 | 13,662.00 | (472.00) | -3.6% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 394,638.00 | 397,493.00 | 186,972.21 | 372,471.00 | 25,022.00 | 6.3% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 88,991.00 | 87,048.00 | 40,243.75 | 82,627.00 | 4,421.00 | 5.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 30,189.00 | 30,408.00 | 14,171.69 | 28,494.00 | 1,914.00 | 6.3% |
| Health and Welfare Benefits | | 3401-3402 | 35,073.00 | 38,169.00 | 14,841.70 | 36,195.00 | 1,974.00 | 5.2% |
| Unemployment Insurance | | 3501-3502 | 4,854.00 | 2,032.00 | 926.33 | 1,862.00 | 170.00 | 8.4% |
| Workers' Compensation | | 3601-3602 | 11,935.00 | 12,020.00 | 5,602.21 | 11,264.00 | 756.00 | 6.3% |
| 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 | 169,677.00 | 75,785.68 | 160,442.00 | 9,235.00 | 5.4% |
| 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 | 15,500.00 | 4,344.27 | 16,356.00 | (856.00) | -5.5% |
| Noncapitalized Equipment | | 4400 | 1,650.00 | 20,000.00 | 15,705.27 | 50,000.00 | (30,000.00) | -150.0% |
| Food | | 4700 | 255,800.00 | 528,500.00 | 329,848.43 | 581,870.00 | (53,370.00) | -10.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 272,550.00 | 564,000.00 | 349,897.97 | 648,226.00 | (84,226.00) | -14.9% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 1,400.00 | 949.09 | 1,400.00 | 0.00 | 0.0% |
| 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 | 125,000.00 | 129,395.83 | 165,000.00 | (40,000.00) | -32.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 11,650.00 | 126,850.00 | 130,494.92 | 166,850.00 | (40,000.00) | -31.5% |
| CAPITAL OUTLAY | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 15,200.00 | 14,953.26 | 21,368.00 | (6,168.00) | -40.6% |
| 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 | 15,200.00 | 14,953.26 | 21,368.00 | (6,168.00) | -40.6% |
| 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 | 1,307,220.00 | 758,104.04 | 1,403,357.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8916 | 20,000.00 | 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 | | | 20,000.00 | 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 | | | | | | | | |
| 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 | 0.00 | 0.00 | 0.00 | | |

Millbrae Elementary
San Mateo County

Second 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 | 284,537.57 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Ce | 35,672.73 |
| Total, Restricted Balance | | <u>320,210.30</u> |

| 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 | 6,400.00 | 2,994.70 | 6,400.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 15,000.00 | 6,400.00 | 2,994.70 | 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 | 6,400.00 | 2,994.70 | 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 | 113,085.00 | 0.00 | 113,085.00 | 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 | (113,085.00) | 0.00 | (113,085.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 15,000.00 | (106,685.00) | 2,994.70 | (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 | 534,140.14 | | 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 | 534,140.14 | | 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 | | |

| 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 | 6,400.00 | 2,994.70 | 6,400.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 15,000.00 | 6,400.00 | 2,994.70 | 6,400.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 15,000.00 | 6,400.00 | 2,994.70 | 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 | 113,085.00 | 0.00 | 113,085.00 | 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 | 113,085.00 | 0.00 | 113,085.00 | 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 | (113,085.00) | 0.00 | (113,085.00) | | |

Millbrae Elementary
San Mateo County

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

41 68973 0000000
Form 171

| Resource | Description | 2021/22 Projected Year Totals |
|-----------------|---------------------------|--|
| | Total, Restricted Balance | <u>0.00</u> |

| 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 | 242.51 | 500.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 500.00 | 500.00 | 242.51 | 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 | 0.00 | 500.00 | 100.0% |
| 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 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 242.51 | 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 | 0.00 | 0.00 | 0.00 | 1,886.00 | (1,886.00) | 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 | (1,886.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 242.51 | (1,386.00) | | |
| 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 | 50,506.84 | | |
| 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 | 50,506.84 | | |
| 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 | | |

| 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 | 242.51 | 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 | 242.51 | 500.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 500.00 | 500.00 | 242.51 | 500.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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% |

| 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 | 0.00 | 500.00 | 100.0% |
| 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 | 0.00 | 500.00 | 100.0% |
| 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 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 1,886.00 | (1,886.00) | New |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 1,886.00 | (1,886.00) | 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% |
| 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 | (1,886.00) | | |

Millbrae Elementary
San Mateo County

Second 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 | 50,506.84 |
| Total, Restricted Balance | | <u>50,506.84</u> |

| 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 | 9,803.99 | 20,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 20,000.00 | 20,000.00 | 9,803.99 | 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 | 9,803.99 | 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 | | |

| 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 | 9,803.99 | 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 | | | 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 | | | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Interest | | 8660 | 20,000.00 | 20,000.00 | 9,803.99 | 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 | 9,803.99 | 20,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 20,000.00 | 20,000.00 | 9,803.99 | 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

Second 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> |

| 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 | 16,129.91 | 66,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 66,000.00 | 66,000.00 | 16,129.91 | 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 | 5,000.00 | 4,893.20 | 8,500.00 | (3,500.00) | -70.0% |
| 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 | 5,000.00 | 4,893.20 | 8,500.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 66,000.00 | 61,000.00 | 11,236.71 | 57,500.00 | | |
| 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 | 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 | | |

| 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 | 61,000.00 | 11,236.71 | 57,500.00 | | |
| 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 | 903,834.65 | | 900,334.65 | | |
| 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 | 57,148.22 | | 53,648.22 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| 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 | 4,012.21 | 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 | 12,117.70 | 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 | 16,129.91 | 66,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 66,000.00 | 66,000.00 | 16,129.91 | 66,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 5,000.00 | 4,893.20 | 8,500.00 | (3,500.00) | -70.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 5,000.00 | 4,893.20 | 8,500.00 | (3,500.00) | -70.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| 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 | 5,000.00 | 4,893.20 | 8,500.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| 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 | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Certificates of Participation | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8979 | 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

Second 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 | | <u>846,686.43</u> |

| 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 | 97,529.24 | 653,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 653,000.00 | 653,000.00 | 97,529.24 | 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 | 29,600.00 | 14,395.02 | 29,600.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 125,900.00 | 160,900.00 | 92,604.09 | 160,900.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | (89,583.72) | 193,940.00 | (193,940.00) | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 145,900.00 | 190,500.00 | 17,415.39 | 384,440.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 507,100.00 | 462,500.00 | 80,113.85 | 268,560.00 | | |
| 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 | 15,390.95 | 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) | (15,390.95) | (95,391.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 411,709.00 | 367,109.00 | 64,722.90 | 173,169.00 | | |
| 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 | 13,705,389.52 | | 13,511,449.52 | | |
| 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 | 11,689,580.79 | | 11,495,640.79 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| 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 | 34,733.26 | 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 | 62,795.98 | 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 | 97,529.24 | 653,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 653,000.00 | 653,000.00 | 97,529.24 | 653,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| 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 | 6,000.00 | 539.19 | 6,000.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 23,600.00 | 13,855.83 | 23,600.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 20,000.00 | 29,600.00 | 14,395.02 | 29,600.00 | 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 | 15,900.00 | 17,900.00 | 12,274.81 | 17,900.00 | 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 | 110,000.00 | 143,000.00 | 80,329.28 | 143,000.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 125,900.00 | 160,900.00 | 92,604.09 | 160,900.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| 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) | (77,600.00) | 77,600.00 | New |
| 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 | 9,479.52 | 271,540.00 | (271,540.00) | 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 | (89,583.72) | 193,940.00 | (193,940.00) | New |
| 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 | 190,500.00 | 17,415.39 | 384,440.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| 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 | 15,390.95 | 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 | 15,390.95 | 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 | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Certificates of Participation | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8979 | 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) | (15,390.95) | (95,391.00) | | |

Millbrae Elementary
San Mateo County

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

41 68973 0000000
Form 401

| 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 | 2,017.19 | 2,268.61 | (0.40) | 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 | 2,017.19 | 2,268.61 | (0.40) | 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 | 2,019.13 | 2,270.55 | (0.40) | 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% |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|-----------|--------------------------------|--|---------------|---------------|---------------|----------------|---------------|----------------|----------------|
| | | | ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | |
| Jan | | | | | | | | | | |
| A. BEGINNING CASH | | | 7,075,747.89 | 7,975,312.80 | 10,077,538.82 | 11,750,270.13 | 12,583,085.62 | 10,062,215.10 | 11,599,210.41 | 10,300,937.07 |
| 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 | 1,370,286.00 | 927,357.00 | 861,728.10 |
| Property Taxes | 8020-8079 | | 0.00 | 1,838.36 | 4,367.75 | 535,854.40 | (536,679.05) | 0.00 | 533,771.58 | 642,817.85 |
| Miscellaneous Funds | 8080-8099 | | 0.00 | 0.00 | 0.00 | 0.00 | | 674,597.46 | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | | 0.00 | 81,929.00 | 113,284.67 | 38,255.88 | 25,866.85 | 117,968.00 | 64,882.35 | 8,309.70 |
| Other State Revenue | 8300-8599 | | 0.00 | 0.00 | 322,704.79 | 0.00 | (452,840.00) | 1,075,808.84 | 81,507.00 | 0.00 |
| Other Local Revenue | 8600-8799 | | 29,872.44 | 47,077.97 | 709,558.27 | 132,712.72 | 51,871.98 | 525,047.30 | 140,356.55 | 58,823.53 |
| Interfund Transfers In | 8910-8929 | | | | | | 15,390.95 | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | | 1,462,796.44 | 3,334,703.33 | 4,838,592.48 | 3,025,214.00 | (896,389.27) | 3,763,707.60 | 1,747,874.48 | 1,571,679.18 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 36,873.33 | 235,707.17 | 1,238,606.02 | 1,219,067.46 | 1,239,834.31 | 1,259,065.91 | 1,159,515.40 | 1,244,482.60 |
| Classified Salaries | 2000-2999 | | 159,501.53 | 218,725.14 | 284,446.98 | 279,216.44 | 297,602.33 | 250,057.26 | 260,112.08 | 328,663.32 |
| Employee Benefits | 3000-3999 | | 91,404.65 | 193,738.16 | 495,009.26 | 465,246.84 | 484,197.20 | 499,119.59 | 457,039.21 | 500,300.07 |
| Books and Supplies | 4000-4999 | | 2,301.80 | 9,244.82 | 153,332.24 | 75,577.75 | 80,542.45 | 18,215.19 | 28,218.96 | 13,054.02 |
| Services | 5000-5999 | | 139,432.99 | 374,120.28 | 352,549.77 | 335,874.43 | 204,375.70 | 259,091.57 | 559,374.50 | 617,894.61 |
| Capital Outlay | 6000-6599 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 7,806.67 | 0.00 |
| Other Outgo | 7000-7499 | | 5,758.48 | 2,543.51 | (671.46) | 8,750.81 | 2,543.51 | 34,165.12 | 83,952.02 | 4,757.23 |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | 0.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | | | 0.00 |
| TOTAL DISBURSEMENTS | | | 435,272.78 | 1,034,079.08 | 2,523,272.81 | 2,383,733.73 | 2,309,095.50 | 2,319,714.64 | 2,556,018.84 | 2,709,151.85 |
| 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 | 4,753.73 | 0.00 |
| 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 | 4,753.73 | 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 | 51,598.78 | (92,986.93) | 494,882.71 | (112,981.29) |
| 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 | 51,598.78 | (92,986.93) | 494,882.71 | (112,981.29) |
| <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 | 684,614.25 | 93,002.35 | (490,128.98) | 112,981.29 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 899,564.91 | 2,102,226.02 | 1,672,731.31 | 832,815.49 | (2,520,870.52) | 1,536,995.31 | (1,298,273.34) | (1,024,491.38) |
| F. ENDING CASH (A + E) | | | 7,975,312.80 | 10,077,538.82 | 11,750,270.13 | 12,583,085.62 | 10,062,215.10 | 11,599,210.41 | 10,300,937.07 | 9,276,445.69 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

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

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|-----------|----------------------|-----------------------|---------------------|---------------------|-----------------------|-------------|-----------------------|----------------------|
| ACTUALS THROUGH THE MONTH OF | | | | | | | | | |
| (Enter Month Name): | | | | | | | | | |
| Jan | | | | | | | | | |
| A. BEGINNING CASH | | | | | | | | | |
| | | 9,276,445.69 | 11,186,726.06 | 6,619,298.19 | 6,069,816.60 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 2,922,521.60 | 861,728.10 | 861,728.10 | 2,466,447.10 | | | 20,915,646.00 | 20,915,646.00 |
| Property Taxes | 8020-8079 | 1,015,743.75 | (3,017,538.07) | 382,403.70 | 437,419.73 | | | 0.00 | 0.00 |
| Miscellaneous Funds | 8080-8099 | 0.00 | 0.00 | 690,583.05 | 15,985.59 | 153,462.90 | | 1,534,629.00 | 1,534,629.00 |
| Federal Revenue | 8100-8299 | 90,270.15 | 40,123.09 | 3,512.00 | 99,414.06 | 2,074,484.25 | | 2,758,300.00 | 2,758,300.00 |
| Other State Revenue | 8300-8599 | 298,863.83 | 57,125.60 | 218,912.40 | 1,609,486.14 | 14,281.40 | | 3,225,850.00 | 3,225,850.00 |
| Other Local Revenue | 8600-8799 | 330,258.33 | 48,456.50 | 43,993.32 | 5,339.09 | | | 2,123,368.00 | 2,123,368.00 |
| Interfund Transfers In | 8910-8929 | 0.00 | 0.00 | | 194,971.05 | | | 210,362.00 | 210,362.00 |
| All Other Financing Sources | 8930-8979 | 0.00 | 0.00 | | 0.00 | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 4,657,657.66 | (2,010,104.78) | 2,201,132.57 | 4,829,062.76 | 2,242,228.55 | 0.00 | 30,768,155.00 | 30,768,155.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 1,258,673.50 | 1,267,078.99 | 1,260,577.79 | 1,693,987.02 | 18,937.50 | | 13,132,407.00 | 13,132,407.00 |
| Classified Salaries | 2000-2999 | 424,466.92 | 422,225.37 | 432,928.20 | 492,473.30 | 25,849.13 | | 3,876,268.00 | 3,876,268.00 |
| Employee Benefits | 3000-3999 | 560,569.32 | 556,305.13 | 516,349.17 | 2,272,154.89 | 3,850.51 | | 7,095,284.00 | 7,095,284.00 |
| Books and Supplies | 4000-4999 | 98,841.47 | 84,779.32 | 93,432.63 | 68,059.79 | 52,838.56 | | 778,439.00 | 778,439.00 |
| Services | 5000-5999 | 293,776.06 | 371,668.29 | 442,569.14 | 780,246.11 | 497,842.55 | | 5,228,816.00 | 5,228,816.00 |
| Capital Outlay | 6000-6599 | 0.33 | | | 0.00 | 0.00 | | 7,807.00 | 7,807.00 |
| Other Outgo | 7000-7499 | 111,049.69 | 4,757.23 | 4,757.23 | 147,091.66 | 3,214.97 | | 412,670.00 | 412,670.00 |
| Interfund Transfers Out | 7600-7629 | | | | | 0.00 | | 0.00 | 0.00 |
| All Other Financing Uses | 7630-7699 | | | | | 0.00 | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 2,747,377.29 | 2,706,814.33 | 2,750,614.16 | 5,454,012.77 | 602,533.22 | 0.00 | 30,531,691.00 | 30,531,691.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | 0.00 | 389,764.45 | | | (2,242,228.55) | | 6,468,786.36 | |
| 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 | | 0.00 | 389,764.45 | 0.00 | 0.00 | (2,242,228.55) | 0.00 | 6,609,618.57 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 240,273.21 | | | (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 | 240,273.21 | 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 | | 0.00 | 149,491.24 | 0.00 | 0.00 | (1,639,695.33) | 0.00 | (1,867,345.30) | |
| E. NET INCREASE/DECREASE (B - C + D) | | | | | | | | | |
| | | 1,910,280.37 | (4,567,427.87) | (549,481.59) | (624,950.01) | 0.00 | 0.00 | (1,630,881.30) | 236,464.00 |
| F. ENDING CASH (A + E) | | | | | | | | | |
| | | 11,186,726.06 | 6,619,298.19 | 6,069,816.60 | 5,444,866.59 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | |
| | | | | | | | | 5,444,866.59 | |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|--------|--------------------------------|--|---------------|---------------|---------------|----------------|---------------|----------------|----------------|
| | | | ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | |
| Jan | | | | | | | | | | |
| A. BEGINNING CASH | | | 5,444,866.59 | 7,899,291.54 | 11,666,163.65 | 13,061,261.17 | 13,854,033.91 | 11,522,539.51 | 11,168,424.88 | 10,022,336.27 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | | | 2,926,787.40 | 2,926,787.40 | 2,926,787.40 | 2,926,787.40 | 0.00 | 0.00 | 1,170,714.96 | 1,326,810.29 |
| Property Taxes | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous Funds | | | | | | | 0.00 | 690,583.05 | 0.00 | 0.00 |
| Federal Revenue | | | | 21,615.62 | 29,888.29 | 10,093.18 | 6,824.54 | 31,123.91 | 17,118.14 | 2,192.38 |
| Other State Revenue | | | | | 219,402.54 | 0.00 | (307,879.68) | 731,427.62 | 55,415.49 | 0.00 |
| Other Local Revenue | | | 25,241.62 | 39,779.95 | 599,562.72 | 112,139.63 | 43,830.80 | 443,654.59 | 118,598.51 | 49,704.72 |
| Interfund Transfers In | | | | 0.00 | 0.00 | | 6,545.99 | 0.00 | 0.00 | 0.00 |
| All Other Financing Sources | | | | 0.00 | 0.00 | | | 0.00 | | 0.00 |
| TOTAL RECEIPTS | | | 2,952,029.02 | 2,988,182.97 | 3,775,640.95 | 3,049,020.21 | (250,678.35) | 1,896,789.17 | 1,361,847.10 | 1,378,707.39 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | | | 36,170.34 | 231,213.44 | 1,214,992.12 | 1,195,826.06 | 1,216,197.00 | 1,235,061.95 | 1,137,409.36 | 1,220,756.66 |
| Classified Salaries | | | 177,227.18 | 243,032.40 | 316,058.02 | 310,246.20 | 330,675.34 | 277,846.51 | 289,018.74 | 365,188.19 |
| Employee Benefits | | | 101,275.19 | 214,659.41 | 548,463.96 | 515,487.58 | 536,484.33 | 553,018.15 | 506,393.63 | 554,326.11 |
| Books and Supplies | | | 1,103.60 | 4,432.42 | 73,515.03 | 36,235.70 | 38,616.02 | 8,733.26 | 13,529.56 | 6,258.74 |
| Services | | | 84,777.30 | 227,470.62 | 214,355.43 | 204,216.58 | 124,263.42 | 157,531.48 | 340,107.90 | 375,688.99 |
| Capital Outlay | | | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 |
| Other Outgo | | | 3,153.96 | 1,393.10 | (367.76) | 4,792.87 | 1,393.10 | 18,712.45 | 45,981.06 | 2,606.57 |
| Interfund Transfers Out | | | | | | | | | | |
| All Other Financing Uses | | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 403,707.57 | 922,201.39 | 2,367,016.80 | 2,266,804.99 | 2,247,629.21 | 2,250,903.80 | 2,332,440.25 | 2,524,825.26 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | | | 2,500.00 | | | | | | | |
| Accounts Receivable | | | 2,242,228.55 | 53,125.92 | 1,828,453.36 | 53,146.17 | 16,447.19 | 189,502.36 | 1,227.59 | |
| Due From Other Funds | | | | | | | | | | |
| Stores | | | | | | | | | | |
| Prepaid Expenditures | | | | | | | | | | |
| Other Current Assets | | | | | | | | | | |
| Deferred Outflows of Resources | | | | | | | | | | |
| SUBTOTAL | | | 2,244,728.55 | 53,125.92 | 1,828,453.36 | 53,146.17 | 16,447.19 | 189,502.36 | 0.00 | 1,227.59 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | | | (602,533.22) | 147,022.42 | 127,562.83 | 66,672.80 | 5,889.67 | 22,689.20 | 0.00 | 176,723.05 |
| Due To Other Funds | | | | | | | | | | |
| Current Loans | | | | | | | | | | |
| Unearned Revenues | | | | | | | | | | |
| Deferred Inflows of Resources | | | | | | | | | | |
| SUBTOTAL | | | (602,533.22) | 147,022.42 | 127,562.83 | 66,672.80 | 5,889.67 | 22,689.20 | 0.00 | 176,723.05 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | | 2,847,261.77 | (93,896.50) | 1,700,890.53 | (13,526.63) | 10,557.52 | 166,813.16 | 0.00 | (175,495.46) |
| E. NET INCREASE/DECREASE (B - C + D) | | | 2,454,424.95 | 3,766,872.11 | 1,395,097.52 | 792,772.74 | (2,331,494.40) | (354,114.63) | (1,146,088.61) | (1,146,117.87) |
| F. ENDING CASH (A + E) | | | 7,899,291.54 | 11,666,163.65 | 13,061,261.17 | 13,854,033.91 | 11,522,539.51 | 11,168,424.88 | 10,022,336.27 | 8,876,218.40 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

Second 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): | | | | | | | | | |
| Jan | | | | | | | | | |
| A. BEGINNING CASH | | 8,876,218.40 | 8,139,201.33 | 7,649,282.27 | 6,556,844.35 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | | 8010-8019 1,326,810.29 | 1,326,810.29 | 1,326,810.29 | 1,326,810.28 | | | 19,511,916.00 | 19,511,916.00 |
| Property Taxes | | 8020-8079 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 |
| Miscellaneous Funds | | 8080-8099 0.00 | 690,583.05 | 0.00 | 153,462.90 | 0.00 | | 1,534,629.00 | 1,534,629.00 |
| Federal Revenue | | 8100-8299 23,816.29 | 10,585.82 | 926.58 | 26,228.77 | 547,318.48 | | 727,732.00 | 727,732.00 |
| Other State Revenue | | 8300-8599 203,193.40 | 38,838.91 | 148,835.53 | 1,094,267.46 | 9,709.73 | | 2,193,211.00 | 2,193,211.00 |
| Other Local Revenue | | 8600-8799 279,061.77 | 40,944.79 | 37,173.49 | 4,511.41 | | | 1,794,204.00 | 1,794,204.00 |
| Interfund Transfers In | | 8910-8929 0.00 | 0.00 | 0.00 | 82,924.01 | | | 89,470.00 | 89,470.00 |
| All Other Financing Sources | | 8930-8979 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 1,832,881.75 | 2,107,762.86 | 1,513,745.89 | 2,688,204.83 | 557,028.21 | 0.00 | 25,851,162.00 | 25,851,162.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | | 1000-1999 1,234,677.02 | 1,242,922.26 | 1,236,545.01 | 1,661,691.32 | 18,576.46 | | 12,882,039.00 | 12,882,039.00 |
| Classified Salaries | | 2000-2999 471,638.59 | 469,147.94 | 481,040.18 | 527,848.93 | 28,721.78 | | 4,287,690.00 | 4,287,690.00 |
| Employee Benefits | | 3000-3999 621,103.67 | 616,379.00 | 572,108.31 | 2,514,529.34 | 4,266.32 | | 7,858,495.00 | 7,858,495.00 |
| Books and Supplies | | 4000-4999 47,389.47 | 40,647.38 | 44,796.21 | 32,631.20 | 25,333.41 | | 373,222.00 | 373,222.00 |
| Services | | 5000-5999 178,620.15 | 225,979.77 | 269,088.53 | 466,296.26 | 302,695.57 | | 3,171,092.00 | 3,171,092.00 |
| Capital Outlay | | 6000-6599 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 |
| Other Outgo | | 7000-7499 60,822.63 | 2,605.57 | 2,605.57 | 80,562.02 | 1,760.86 | | 226,022.00 | 226,022.00 |
| Interfund Transfers Out | | 7600-7629 | | | | (34,000.00) | | (34,000.00) | (34,000.00) |
| All Other Financing Uses | | 7630-7699 | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 2,614,251.53 | 2,597,681.92 | 2,606,183.81 | 5,283,559.07 | 347,354.40 | 0.00 | 28,764,560.00 | 28,764,560.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | | 9111-9199 | | | | | | 0.00 | |
| Accounts Receivable | | 9200-9299 100,325.96 | | | | (557,028.21) | | 1,685,200.34 | |
| 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 | | 100,325.96 | 0.00 | 0.00 | 0.00 | (557,028.21) | 0.00 | 1,685,200.34 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | | 9500-9599 55,973.25 | | | | (347,354.40) | | 255,178.82 | |
| 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 | | 55,973.25 | 0.00 | 0.00 | 0.00 | (347,354.40) | 0.00 | 255,178.82 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | | 9910 | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 44,352.71 | 0.00 | 0.00 | 0.00 | (209,673.81) | 0.00 | 1,430,021.52 | |
| E. NET INCREASE/DECREASE (B - C + D) | | (737,017.07) | (489,919.06) | (1,092,437.92) | (2,595,354.24) | 0.00 | 0.00 | (1,483,376.48) | (2,913,398.00) |
| F. ENDING CASH (A + E) | | 8,139,201.33 | 7,649,282.27 | 6,556,844.35 | 3,961,490.11 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 3,961,490.11 | |

Millbrae Elementary
San Mateo County

Second 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 | 30,531,691.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 2,685,121.00 |
| 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 | 7,807.00 |
| 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. | | | 0.00 |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 128,166.00 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 27,718,404.00 |

Millbrae Elementary
San Mateo County

Second 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)* | | 2,019.10 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 13,728.10 |
| 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) | 27,718,404.00 | 13,728.10 |
| 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

Second 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 | 20,915,646.00 | -6.71% | 19,511,916.00 | 1.61% | 19,826,239.00 |
| 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 | 601,294.00 | -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 | (3,874,012.00) | -0.12% | (3,869,197.00) | 6.67% | (4,127,278.00) |
| 6. Total (Sum lines A1 thru A5c) | | 18,275,207.00 | -8.41% | 16,738,350.00 | 0.26% | 16,782,122.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 9,940,816.00 | | 9,796,576.00 |
| b. Step & Column Adjustment | | | | 134,059.00 | | 121,544.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (278,299.00) | | 92,675.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 9,940,816.00 | -1.45% | 9,796,576.00 | 2.19% | 10,010,795.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,507,238.00 | | 2,620,032.00 |
| b. Step & Column Adjustment | | | | 34,354.00 | | 46,099.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 78,440.00 | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,507,238.00 | 4.50% | 2,620,032.00 | 1.76% | 2,666,131.00 |
| 3. Employee Benefits | 3000-3999 | 4,313,437.00 | 7.54% | 4,638,663.00 | 1.77% | 4,720,734.00 |
| 4. Books and Supplies | 4000-4999 | 270,734.00 | -17.33% | 223,816.00 | -0.23% | 223,307.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,511,628.00 | -16.11% | 1,268,150.00 | 3.12% | 1,307,700.00 |
| 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 | (60,046.00) | -19.12% | (48,567.00) | 0.00% | (48,567.00) |
| 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) | | 18,525,829.00 | 0.08% | 18,540,692.00 | 2.06% | 18,922,122.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (250,622.00) | | (1,802,342.00) | | (2,140,000.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 5,351,187.11 | | 5,100,565.11 | | 3,298,223.11 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 5,100,565.11 | | 3,298,223.11 | | 1,158,223.11 |
| 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 | 3,942,342.00 | | 2,140,000.00 | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 915,952.00 | | 862,938.00 | | 831,007.00 |
| 2. Unassigned/Unappropriated | 9790 | 128,890.11 | | 172,434.11 | | 204,365.11 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 5,100,565.11 | | 3,298,223.11 | | 1,158,223.11 |

| 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 | 915,952.00 | | 862,938.00 | | 831,007.00 |
| c. Unassigned/Unappropriated | 9790 | 128,890.11 | | 172,434.11 | | 204,365.11 |
| (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) | | | | | | |
| | | 1,044,842.11 | | 1,035,372.11 | | 1,035,372.11 |
| 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. | | | | | | |
| 22/23 Certificated Other Adjustment reduction reflects (2.0 FTE for certificated staffing for enrollment decline through attrition and reduction in 1.0 FTE for ELD funded with one time federal funds as well as a reduction for prior year Interim CBO). 23/24 Other adjustment reflects changes for Parcel Tax salary offset and contract expiration. 22/23 Classified Other Adjustments reflects adjustment for prior year CSEA settlement, and adjustment for staffing changes for CBO, Director of HR, Director of Tech and Supervisor of Business Services. | | | | | | |

| 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. LCFE/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 | 2,758,300.00 | -73.62% | 727,732.00 | 0.00% | 727,732.00 |
| 3. Other State Revenues | 8300-8599 | 2,802,047.00 | -36.29% | 1,785,211.00 | -0.11% | 1,783,211.00 |
| 4. Other Local Revenues | 8600-8799 | 1,522,074.00 | -21.42% | 1,196,043.00 | -49.40% | 605,224.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 1,886.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 3,874,012.00 | -0.12% | 3,869,197.00 | 6.67% | 4,127,278.00 |
| 6. Total (Sum lines A1 thru A5c) | | 12,492,948.00 | -27.06% | 9,112,812.00 | -3.67% | 8,778,074.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 3,191,591.00 | | 3,085,463.00 |
| b. Step & Column Adjustment | | | | | | 39,318.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (106,128.00) | | (758,251.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 3,191,591.00 | -3.33% | 3,085,463.00 | -23.30% | 2,366,530.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,369,030.00 | | 1,667,658.00 |
| b. Step & Column Adjustment | | | | | | 33,126.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 298,628.00 | | (135,030.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,369,030.00 | 21.81% | 1,667,658.00 | -6.11% | 1,565,754.00 |
| 3. Employee Benefits | 3000-3999 | 2,781,847.00 | 15.74% | 3,219,832.00 | -6.97% | 2,995,503.00 |
| 4. Books and Supplies | 4000-4999 | 507,705.00 | -70.57% | 149,406.00 | -0.69% | 148,380.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 3,717,188.00 | -48.81% | 1,902,942.00 | -21.05% | 1,502,340.00 |
| 6. Capital Outlay | 6000-6999 | 7,807.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 404,648.00 | -54.53% | 184,000.00 | 0.54% | 185,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 26,046.00 | -44.07% | 14,567.00 | 0.00% | 14,567.00 |
| 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) | | 12,005,862.00 | -14.84% | 10,223,868.00 | -14.14% | 8,778,074.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | 487,086.00 | | (1,111,056.00) | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 1,499,410.81 | | 1,986,496.81 | | 875,440.81 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,986,496.81 | | 875,440.81 | | 875,440.81 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 1,986,496.81 | | 875,440.81 | | 875,440.81 |
| 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 | | 1,986,496.81 | | 875,440.81 | | 875,440.81 |
| (Line D3f must agree with line D2) | | | | | | |

| 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. | | | | | | |
| 22/23 Certificated Other Adjustments reflects reduction in staffing for elimination of one time federal and state funding. 23/24 reflects additional adjustments for elimination of one time federal and state one time funding. 22/23 Classified Other adjustments as a result of elimination of federal and state one time funding along with changes for contracted services to salary positions. 23/24 reflects additional adjustments for elimination of one time federal and state one time funding. | | | | | | |

| 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 | 22,450,275.00 | -6.25% | 21,046,545.00 | 1.49% | 21,360,868.00 |
| 2. Federal Revenues | 8100-8299 | 2,758,300.00 | -73.62% | 727,732.00 | 0.00% | 727,732.00 |
| 3. Other State Revenues | 8300-8599 | 3,225,850.00 | -32.01% | 2,193,211.00 | -0.23% | 2,188,211.00 |
| 4. Other Local Revenues | 8600-8799 | 2,123,368.00 | -15.50% | 1,794,204.00 | -32.93% | 1,203,385.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 210,362.00 | -57.47% | 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) | | 30,768,155.00 | -15.98% | 25,851,162.00 | -1.13% | 25,560,196.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 13,132,407.00 | | 12,882,039.00 |
| b. Step & Column Adjustment | | | | 134,059.00 | | 160,862.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (384,427.00) | | (665,576.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 13,132,407.00 | -1.91% | 12,882,039.00 | -3.92% | 12,377,325.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 3,876,268.00 | | 4,287,690.00 |
| b. Step & Column Adjustment | | | | 34,354.00 | | 79,225.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 377,068.00 | | (135,030.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 3,876,268.00 | 10.61% | 4,287,690.00 | -1.30% | 4,231,885.00 |
| 3. Employee Benefits | 3000-3999 | 7,095,284.00 | 10.76% | 7,858,495.00 | -1.81% | 7,716,237.00 |
| 4. Books and Supplies | 4000-4999 | 778,439.00 | -52.06% | 373,222.00 | -0.41% | 371,687.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 5,228,816.00 | -39.35% | 3,171,092.00 | -11.39% | 2,810,040.00 |
| 6. Capital Outlay | 6000-6999 | 7,807.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 446,670.00 | -49.40% | 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) | | 30,531,691.00 | -5.79% | 28,764,560.00 | -3.70% | 27,700,196.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | 236,464.00 | | (2,913,398.00) | | (2,140,000.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 6,850,597.92 | | 7,087,061.92 | | 4,173,663.92 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 7,087,061.92 | | 4,173,663.92 | | 2,033,663.92 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 2,500.00 | | 2,500.00 | | 2,500.00 |
| b. Restricted | 9740 | 1,986,496.81 | | 875,440.81 | | 875,440.81 |
| 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 | 3,942,342.00 | | 2,140,000.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 915,952.00 | | 862,938.00 | | 831,007.00 |
| 2. Unassigned/Unappropriated | 9790 | 128,890.11 | | 172,434.11 | | 204,365.11 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 7,087,061.92 | | 4,173,663.92 | | 2,033,663.92 |

| 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 | 915,952.00 | | 862,938.00 | | 831,007.00 |
| c. Unassigned/Unappropriated | 9790 | 128,890.11 | | 172,434.11 | | 204,365.11 |
| 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) | | 1,044,842.11 | | 1,035,372.11 | | 1,035,372.11 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 3.42% | | 3.60% | | 3.74% |
| 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)) | | | | | | |
| | | 2,017.19 | | 1,979.25 | | 1,952.23 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 30,531,691.00 | | 28,764,560.00 | | 27,700,196.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 30,531,691.00 | | 28,764,560.00 | | 27,700,196.00 |
| 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) | | 915,950.73 | | 862,936.80 | | 831,005.88 |
| 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) | | 915,950.73 | | 862,936.80 | | 831,005.88 |
| 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) 1,403,725.00
- 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) 22,363,873.00

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) 6.28%

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) | 1,443,209.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 686,223.00 |
| 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) | 158,566.99 |
| 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) | 2,305,498.99 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 130,577.20 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 2,436,076.19 |

B. Base Costs

| | |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 17,621,937.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 2,963,737.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 2,888,746.00 |
| 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) | 597,738.00 |
| 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) | 16,678.00 |
| 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) | 3,336.00 |
| 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) | 2,366,385.01 |
| 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) | 766,119.00 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 27,347,013.01 |

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)

8.43%

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)

8.91%

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>2,305,498.99</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>130,577.20</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>130,577.20</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>130,577.20</u> |

Millbrae Elementary
San Mateo County

Second 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 | 186,403.00 | 17,391.00 | 9.33% |
| 01 | 4035 | 52,896.00 | 4,936.00 | 9.33% |
| 01 | 4127 | 24,627.00 | 2,298.00 | 9.33% |
| 01 | 4203 | 69,618.00 | 1,421.00 | 2.04% |
| 13 | 5310 | 748,409.00 | 34,000.00 | 4.54% |

Second 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 | | | | | 210,362.00 | 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 | | | | | | 1,886.00 | | |
| 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 | | | | | | | | |

Second 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 | | | | |
| 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) | 210,362.00 | 210,362.00 | | |

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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

| Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 1A) | Second Interim Projected Year Totals (Form AI, Lines A4 and C4) | Percent Change | Status |
|-------------------------------|---|---|-----------------|--------------|
| Current Year (2021-22) | District Regular | 2,269.01 | 2,268.61 | |
| | Charter School | 0.00 | 0.00 | |
| | Total ADA | 2,269.01 | 2,268.61 | 0.0% |
| 1st Subsequent Year (2022-23) | District Regular | 2,056.46 | 2,014.85 | |
| | Charter School | | | |
| | Total ADA | 2,056.46 | 2,014.85 | -2.0% |
| 2nd Subsequent Year (2023-24) | District Regular | 1,994.69 | 1,977.31 | |
| | Charter School | | | |
| | Total ADA | 1,994.69 | 1,977.31 | -0.9% |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|--|-----------------------------------|----------------|------------|
| | First Interim (Form 01CSI, Item 2A) | Second Interim CBEDS/Projected | | |
| Current Year (2021-22) | | | | |
| District Regular | 2,123 | 2,123 | | |
| Charter School | | | | |
| Total Enrollment | 2,123 | 2,123 | 0.0% | Met |
| 1st Subsequent Year (2022-23) | | | | |
| District Regular | 2,061 | 2,061 | | |
| Charter School | | | | |
| Total Enrollment | 2,061 | 2,061 | 0.0% | Met |
| 2nd Subsequent Year (2023-24) | | | | |
| District Regular | 2,032 | 2,032 | | |
| Charter School | | | | |
| Total Enrollment | 2,032 | 2,032 | 0.0% | 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 first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Form 01CSI, Item 3A) | 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 | 2,017 | 2,123 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 2,017 | 2,123 | 95.0% | Met |
| 1st Subsequent Year (2022-23) | | | | |
| District Regular | | 2,061 | | |
| Charter School | 1,979 | | | |
| Total ADA/Enrollment | 1,979 | 2,061 | 96.0% | Met |
| 2nd Subsequent Year (2023-24) | | | | |
| District Regular | 1,952 | 2,032 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 1,952 | 2,032 | 96.1% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

| Fiscal Year | LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | | Percent Change | Status |
|-------------------------------|--|-----------------------|----------------|---------|
| | First Interim | Second Interim | | |
| | (Form 01CSI, Item 4A) | Projected Year Totals | | |
| Current Year (2021-22) | 20,917,359.00 | 20,915,646.00 | 0.0% | Met |
| 1st Subsequent Year (2022-23) | 19,369,174.00 | 19,508,637.00 | 0.7% | Met |
| 2nd Subsequent Year (2023-24) | 19,348,786.00 | 19,819,576.00 | 2.4% | Not Met |

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

21/22 2nd Interim projections included a revision to the projected COLA as per the Governor's January Proposal.

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) | 16,761,491.00 | 18,525,829.00 | 90.5% | Met |
| 1st Subsequent Year (2022-23) | 17,055,271.00 | 18,540,692.00 | 92.0% | Met |
| 2nd Subsequent Year (2023-24) | 17,397,660.00 | 18,922,122.00 | 91.9% | Met |

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

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

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

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

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

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

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 6A) | Second 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) | 2,759,933.00 | 2,758,300.00 | -0.1% | No |
| 1st Subsequent Year (2022-23) | 1,295,206.00 | 727,732.00 | -43.8% | Yes |
| 2nd Subsequent Year (2023-24) | 727,078.00 | 727,732.00 | 0.1% | No |

Explanation:
(required if Yes)

21/22 2nd Interim reduced Federal Revenue to reflect receipt of revenue for Federal Revenue in FY 22/23 to match planned expenditure timeline in 22/23.

| | | | | |
|--|--------------|--------------|-------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2021-22) | 2,776,647.00 | 3,225,850.00 | 16.2% | Yes |
| 1st Subsequent Year (2022-23) | 2,171,290.00 | 2,193,211.00 | 1.0% | No |
| 2nd Subsequent Year (2023-24) | 2,166,290.00 | 2,188,211.00 | 1.0% | No |

Explanation:
(required if Yes)

21/22 Other State Revenue reflects and increase from 1st Interim to reflect addition of Educator Effectiveness Grant with board approved plan adopted in December 2021.

| | | | | |
|--|--------------|--------------|------|----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2021-22) | 2,060,004.00 | 2,123,368.00 | 3.1% | No |
| 1st Subsequent Year (2022-23) | 1,794,204.00 | 1,794,204.00 | 0.0% | No |
| 2nd Subsequent Year (2023-24) | 1,203,385.00 | 1,203,385.00 | 0.0% | No |

Explanation:
(required if Yes)

| | | | | |
|---|------------|------------|--------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2021-22) | 752,804.00 | 778,439.00 | 3.4% | No |
| 1st Subsequent Year (2022-23) | 442,215.00 | 373,222.00 | -15.6% | Yes |
| 2nd Subsequent Year (2023-24) | 428,088.00 | 371,687.00 | -13.2% | Yes |

Explanation:
(required if Yes)

As of 2nd Interim, reallocated restricted program expenditures.

| | | | | |
|--|--------------|--------------|--------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2021-22) | 5,254,224.00 | 5,228,816.00 | -0.5% | No |
| 1st Subsequent Year (2022-23) | 3,612,376.00 | 3,171,092.00 | -12.2% | Yes |
| 2nd Subsequent Year (2023-24) | 2,878,713.00 | 2,810,040.00 | -2.4% | No |

Explanation:
(required if Yes)

22/23 Services and Other Operating Expenditures decreased from 1st Interim to reflect reallocation of ESSER III planned expenditures.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|--|---|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2021-22) | 7,596,584.00 | 8,107,518.00 | 6.7% | Not Met |
| 1st Subsequent Year (2022-23) | 5,260,700.00 | 4,715,147.00 | -10.4% | Not Met |
| 2nd Subsequent Year (2023-24) | 4,096,753.00 | 4,119,328.00 | 0.6% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2021-22) | 6,007,028.00 | 6,007,255.00 | 0.0% | Met |
| 1st Subsequent Year (2022-23) | 4,054,591.00 | 3,544,314.00 | -12.6% | Not Met |
| 2nd Subsequent Year (2023-24) | 3,306,801.00 | 3,181,727.00 | -3.8% | 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 first interim projections 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 2nd Interim reduced Federal Revenue to reflect receipt of revenue for Federal Revenue in FY 22/23 to match planned expenditure timeline in 22/23.

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

21/22 Other State Revenue reflects and increase from 1st Interim to reflect addition of Educator Effectiveness Grant with board approved plan adopted in December 2021.

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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)

As of 2nd Interim, reallocated restricted program expenditures.

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

22/23 Services and Other Operating Expenditures decreased from 1st Interim to reflect reallocation of ESSER III planned expenditures.

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

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

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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) | 3.4% | 3.6% | 3.7% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 1.1% | 1.2% | 1.2% |

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 | | | 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) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | |
| Current Year (2021-22) | (250,622.00) | 18,525,829.00 | 1.4% | Not Met |
| 1st Subsequent Year (2022-23) | (1,802,342.00) | 18,540,692.00 | 9.7% | Not Met |
| 2nd Subsequent Year (2023-24) | (2,140,000.00) | 18,922,122.00 | 11.3% | 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)

22/23 & 23/24 ADA proejctions updated to reflect decline in ADA as a result of increase in COVID related absences. Additionally, salaries have been increased to reflect proposed negotiated salaries.

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals | | Status |
|-------------------------------|--|----------------------|--------|
| | (Form 011, Line F2) | (Form MYPI, Line D2) | |
| Current Year (2021-22) | | 7,087,061.92 | Met |
| 1st Subsequent Year (2022-23) | | 4,173,663.92 | Met |
| 2nd Subsequent Year (2023-24) | | 2,033,663.92 | 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.

| Fiscal Year | Ending Cash Balance General Fund | | Status |
|------------------------|-------------------------------------|--------------|--------|
| | (Form CASH, Line F, June Column) | | |
| Current Year (2021-22) | | 5,444,866.59 | 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.) | 2,017 | 1,979 | 1,952 |
| 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):

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

| | Current Year Projected Year Totals (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 0.00 | 0.00 | 0.00 |

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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 011, objects 1000-7999) (Form MYPI, Line B11) | 30,531,691.00 | 28,764,560.00 | 27,700,196.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 30,531,691.00 | 28,764,560.00 | 27,700,196.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 915,950.73 | 862,936.80 | 831,005.88 |
| 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) | 915,950.73 | 862,936.80 | 831,005.88 |

10C. Calculating the District's Available Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4) | Current Year Projected Year Totals (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|--|----------------------------------|----------------------------------|
| 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) | 915,952.00 | 862,938.00 | 831,007.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 128,890.11 | 172,434.11 | 204,365.11 |
| 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) | 1,044,842.11 | 1,035,372.11 | 1,035,372.11 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 3.42% | 3.60% | 3.74% |
| District's Reserve Standard (Section 10B, Line 7): | 915,950.73 | 862,936.80 | 831,005.88 |
| 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 first interim projections 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 first interim projections 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)?

No

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

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|---|---|-------------------|------------------|--------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2021-22) | (4,022,470.00) | (3,874,012.00) | -3.7% | (148,458.00) | Met |
| 1st Subsequent Year (2022-23) | (3,865,840.00) | (3,869,197.00) | 0.1% | 3,357.00 | Met |
| 2nd Subsequent Year (2023-24) | (4,120,334.00) | (4,127,278.00) | 0.2% | 6,944.00 | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2021-22) | 208,476.00 | 210,362.00 | 0.9% | 1,886.00 | 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) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2022-23) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | 0.00 | Met |

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2021 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Leases | 2 | General Fund | 7438-7439 | 49,175 |
| Certificates of Participation | | | | |
| General Obligation Bonds | 21 | Tax Revenue | Fund 51 | 42,429,527 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2021 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 42,478,702 |

| Type of Commitment (continued) | Prior Year (2020-21) Annual Payment (P & I) | Current Year (2021-22) Annual Payment (P & I) | 1st Subsequent Year (2022-23) Annual Payment (P & I) | 2nd Subsequent Year (2023-24) Annual Payment (P & I) |
|--------------------------------|---|---|--|--|
| Leases | 30,522 | 30,522 | 20,348 | 0 |
| Certificates of Participation | | | | |
| General Obligation Bonds | 7,344,816 | 3,290,581 | 3,128,524 | 3,131,933 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (continued):

| Type of Commitment | Prior Year (2020-21) Annual Payment (P & I) | Current Year (2021-22) Annual Payment (P & I) | 1st Subsequent Year (2022-23) Annual Payment (P & I) | 2nd Subsequent Year (2023-24) Annual Payment (P & I) |
|--|---|---|--|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 7,375,338 | 3,321,103 | 3,148,872 | 3,131,933 |
| Has total annual payment increased over prior year (2020-21)? | No | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the 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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

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

| |
|----|
| No |
|----|
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

| |
|----|
| No |
|----|

2. OPEB Liabilities

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|---|----------------|
| a. Total OPEB liability | 9,035,905.00 | 9,035,905.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 0.00 | 0.00 |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 9,035,905.00 | 9,035,905.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial | Actuarial |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation. | Jun 30, 2021 | Jun 30, 2021 |

3. OPEB Contributions

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|--|---|----------------|
| a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method | | |
| Current Year (2021-22) | 0.00 | 0.00 |
| 1st Subsequent Year (2022-23) | 0.00 | 0.00 |
| 2nd Subsequent Year (2023-24) | 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) | 336,361.00 | 336,361.00 |
| 1st Subsequent Year (2022-23) | 340,839.00 | 340,525.00 |
| 2nd Subsequent Year (2023-24) | 349,167.00 | 344,689.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| Current Year (2021-22) | 366,520.00 | 366,520.00 |
| 1st Subsequent Year (2022-23) | 361,762.00 | 361,762.00 |
| 2nd Subsequent Year (2023-24) | 366,159.00 | 366,159.00 |
| d. Number of retirees receiving OPEB benefits | | |
| Current Year (2021-22) | 48 | 48 |
| 1st Subsequent Year (2022-23) | 50 | 50 |
| 2nd Subsequent Year (2023-24) | 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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

| |
|----|
| No |
|----|

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

| |
|-----|
| n/a |
|-----|

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

| |
|-----|
| n/a |
|-----|

2. Self-Insurance Liabilities

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

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)

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|-------------------------------|---|----------------|
| Current Year (2021-22) | | |
| 1st Subsequent Year (2022-23) | | |
| 2nd Subsequent Year (2023-24) | | |

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

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (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 first interim projections?

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 First Interim Projections

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 133,030

| | Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|---------------------------|----------------------------------|----------------------------------|
| 7. Amount included for any tentative salary schedule increases | 404,410 | 345,539 | 349,777 |

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 |
| | 905,387 | 910,395 | 910,395 |
| | Up to cap | up to cap | up to cap |
| | 0.0% | 0.0% | 0.0% |

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

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

| | | |
|----|--|--|
| No | | |
|----|--|--|

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

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 |
| | 208,980 | 212,641 | 149,308 |
| | 2.0% | 1.9% | 1.3% |

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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

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 | 58.5 | 58.5 | 58.5 |

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

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 First Interim Projections

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

37,357

7. Amount included for any tentative salary schedule increases

| | Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|---------------------------|----------------------------------|----------------------------------|
| | 113,110 | 110,551 | 113,361 |

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 | Yes | Yes |
| 308,103 | 413,637 | 413,637 |
| up to cap | up to cap | up to cap |
| 0.0% | 0.0% | 0.0% |

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

Are any new costs negotiated since first interim 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:

| | | |
|--------|---|---|
| Yes | | |
| 99,408 | 0 | 0 |

CSEA negotiated settlement for 20/21

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 first interim 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 first interim projections?
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 | 19.0 | 19.0 | 19.0 |

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. 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)? | | | |
| Total cost of salary settlement | | | |
| Change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

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

| | Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|---------------------------|----------------------------------|----------------------------------|
| 4. Amount included for any tentative salary schedule increases | 85,037 | 83,365 | 84,950 |

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

| | Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 95,495 | 118,269 | 118,269 |
| 3. Percent of H&W cost paid by employer | up to cap | up to cap | up to cap |
| 4. Percent projected change in H&W cost over prior year | 0.0% | 0.0% | 0.0% |

Management/Supervisor/Confidential Step and Column Adjustments

| | Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | | | |
| 3. Percent change in step and column over prior year | | | |

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

| | Current Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? | No | No | No |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

S9. Status of Other Funds

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

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.

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

| |
|----|
| No |
|----|

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

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

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)

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

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

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

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?

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

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

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.)

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
2/27/2022 4:40:42 PM

41-68973-0000000

Second 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 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

| <u>FUND</u> | <u>RESOURCE</u> | <u>NEG. EFB</u> |
|---|-----------------|-----------------|
| 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

| <u>FUND</u> | <u>RESOURCE</u> | <u>OBJECT</u> | <u>VALUE</u> |
|---|-----------------|---------------|--------------|
| 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.

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Second 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 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 | | | |
| 01-3213-0-0000-0000-9740 | | | | 3213 | 9740 | 885,473.00 |
| Explanation:ESSER III Ressource (3213 & 3214) will be set up as Deferred Revenue at year end for Federal Revenue revenue treatment. | | | | | | |
| 01-3214-0-0000-0000-9740 | | | | 3214 | 9740 | 221,368.00 |
| Explanation:ESSER III Ressource (3213 & 3214) will be set up as Deferred Revenue at year end for Federal Revenue revenue treatment. | | | | | | |

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

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

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

INTRAFFD-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) - 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

| <u>FUND</u> | <u>RESOURCE</u> | <u>OBJECT</u> | <u>VALUE</u> |
|-------------|-----------------|---------------|--------------|
| 01 | 7425 | 8590 | -750,142.00 |

Explanation:PY Accrual set up for Expanded Learning Grant that was 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

| <u>FUND</u> | <u>RESOURCE</u> | <u>VALUE</u> |
|-------------|-----------------|--------------|
| 01 | 7425 | -750,142.00 |

Explanation:PY Accrual set up for Expanded Learning Grant that was 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 - (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.

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Second 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 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 | -750,142.00 |
| Explanation:PY Accrual set up for Expanded Learning Grant that was reclassified by CDE to Federal Resources. Accrual reversed in 21/22, and revenue will be recognized in new Federal Resources for Expanded Learning Grant. | | | |
| 40 | 0000 | 6200 | -77,600.00 |
| Explanation:PY accrual reversed in object code where it originated. It will be reclassified at year end. | | | |

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of

contributions (objects 8000-8979) are negative, by fund: EXCEPTION

| <u>FUND</u> | <u>RESOURCE</u> | <u>VALUE</u> |
|-------------|-----------------|--------------|
| 01 | 7425 | -750,142.00 |

Explanation:PY Accrual set up for Expanded Learning Grant that was 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.

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Second 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. 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) - All FUND and RESOURCE account code combinations should be valid. PASSED
- 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 - (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.

DISTRICT NAME: Millbrae Elementary School District

GENERAL FUND REVENUES

LOCAL CONTROL FUNDING FORMULA (LCFF)

| Please provide details of the assumptions used in calculating the District's LCFF funding: | | |
|---|---|---|
| FY 2021-22 | FY 2022-23 | FY 2023-24 |
| COLA: 5.07% (1.70% COLA + 2.31% PY Make up + 1.0% Super COLA) | COLA: 5.33% | COLA: 3.61% |
| ADA: Funded ADA = 2270.55 | ADA: Funded ADA 2015.82 | ADA: Funded ADA 1978.28 |
| Enrollment: 2123 | Enrollment: 2044 | Enrollment: 2018 |
| Unduplicated Pupil % 36.30% | Unduplicated Pupil %: 35.40% | Unduplicated Pupil %: 35.55% |
| CSR Ratio: Alternately Bargained CSR Ratio (If higher than 24:1, indicate if district has an alternately bargained CSR ratio.) | CSR Ratio: Alternately bargained CSR Ratio (If higher than 24:1, indicate if district has an alternately bargained CSR ratio.) | CSR Ratio: Alternately bargained CSR Ratio (If higher than 24:1, indicate if district has an alternately 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 was 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 FY 21/22. One time Federal Funds for ESSER I, ESSER II and 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 FY 21/22. |

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. FY 21/22 includes new ELO program included in state budget adoption. 21/22 budget continues to reflect Mental Health Funding as per SELPA funding allocation and STRS on behalf. 21/22 Other state revenue reflects increase to include Educator Effectiveness Grant. | 22/23 reflects state revenue funding for Mandated Cost Block (\$34.54/ADA), Unrestricted Lottery (\$163/ADA), and Restricted Lottery (\$65/ADA). FY 22/23 continues to reflect funding for the ASES program, Mental Health Funding allocation and STRS on behalf. FY 22/23 budget doesn't continue to reflect one time Educator Effectiveness grant included with 21/22 2nd Interim. | 23/24 reflects state revenue funding for Mandated Cost Block Grant (\$35.79/ADA), Unrestricted Lottery (\$163/ADA), and Restricted Lottery (\$65/ADA). FY 23/24 continues to reflect funding for the ASES program, Mental Health Funding allocation and STRS on behalf. |

DISTRICT NAME: Millbrae Elementary School District

| 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 \$34.54/ADA | Mandated Block Grant \$35.79/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. FY 21/22 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. 22/23 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. 23/24 eliminates transfer out of General Fund to Fund 13 for unpaid meal charges due to the continuation of the SSFO option. |
| b) Other Sources/Uses: N/A | b) Other Sources/Uses: N/A | b) Other Sources/Uses: N/A |
| | | |

DISTRICT NAME: Millbrae Elementary School District

| | | |
|---|---|---|
| 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 133.20 FTE | 22/23 Certificated Staffing reflects a reduction of 2.0 FTE to reflect 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 68.4875 FTE | 22/23 Classified Staffing is budgeted at 68.4875 FTE | 23/24 Classified Staffing is budgeted at 68.4875 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 |
|---|---|---|
| 21/22 certificated and classified salaries and benefits reflect budgeted amounts of \$ 602,557 to reflect a potential settlement. | 22/23 certificated and classified salaries and benefits reflect budgeted amounts of \$ 539,455 to reflect a 21/22 potential settlement. | 23/24 certificated and classified salaries and benefits reflect budgeted amounts of \$ 548,088 to reflect a 21/22 potential settlement. |

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 %: .02 | Step & column %: .02 | Step & column %: .02 |
| Furlough Days included in the budget: N/A | Furlough Days included in the budget: N/A | Furlough Days included in the budget: N/A |
| Others assumptions: | Others assumptions: | Others assumptions: |

EMPLOYEE BENEFITS

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

DISTRICT NAME: Millbrae Elementary School District

| 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. |

DISTRICT NAME: Millbrae Elementary School District

COMPONENTS OF GENERAL FUND ENDING BALANCE

| 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. The hold harmless provision provided in the state adopted budget provided a delay in declining enrollment for one additional year. However, due to the cliff expected as a result of the elimination of the hold harmless, the District will need to continue to review and monitor staffing and expenditures to offset the deficit spending projected in 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 254.73 ADA as of 21/22 2nd 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 3.86%. | 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 37.54 ADA as of 21/22 2nd 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 3.86%. |
| | | |

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: 49,459,527 | GO Bonds: 47,749,527 | GO Bonds: 46,219,527 |
| 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 2nd Interim | No changes as of 21/22 2nd Interim | No changes as of 21/22 2nd 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 |
| | | |
| | | |

DISTRICT NAME: Millbrae Elementary School District

Fund 13 – CAFETERIA

| 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 |
|------------|------------|------------|
| | | |
| | | |
| | | |