

# FY2023-24 1<sup>st</sup> Interim Report

## Millbrae Elementary School District



# FY2023-24 1<sup>st</sup> Interim Overview



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# FY2023-24 1<sup>st</sup> Interim Certification

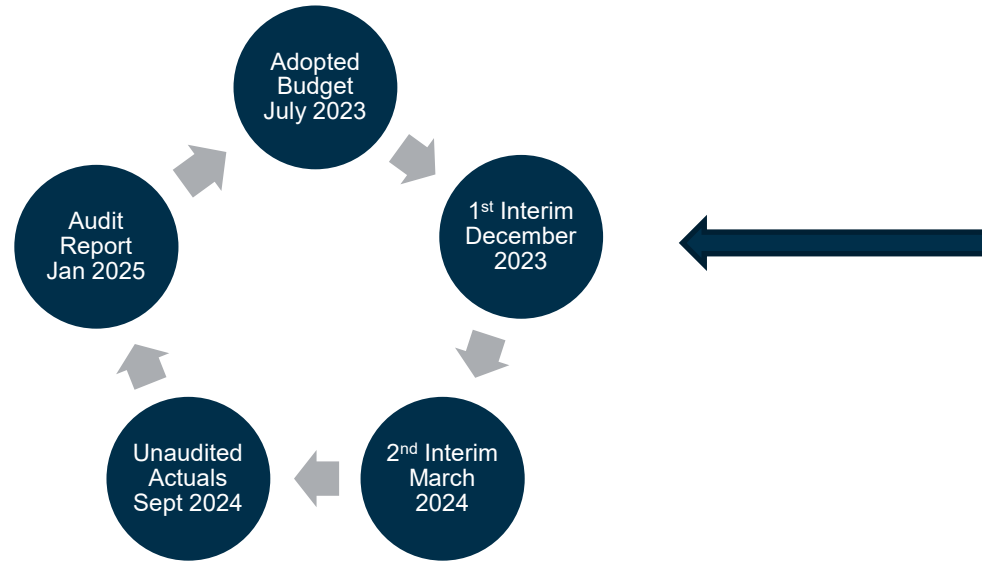


- The First Interim Report represents the District's first official revision to the Adopted Budget.
- Includes actual financial data through October 31, 2023 with revised projections through the remainder of the fiscal year.
- The District must certify it's financial condition with each Interim Report.
  - **Positive** – meets financial obligations for current and two subsequent fiscal years.
  - **Qualified** – may not be able to meet financial obligations for current and two subsequent fiscal years.
  - **Negative** – will be unable to meet its financial obligations for current and two subsequent fiscal years.

# FY2023-24 Budget Cycle



## FY2023-24 1<sup>st</sup> Interim



# FY2023-24 1<sup>st</sup> Interim Assumptions



LOA anticipates this  
to be closer to 1%

	FY2023-2024	FY2024-2025	FY2025-2026
Statutory COLA	8.22%	3.94%	3.29%
Enrollment	2030	1984	1980
Projected ADA	1953.56	1908.44	1840.28
STRS	19.10%	19.10%	19.10%
PERS	22.91%	26.10%	28.30%

# 2023-24 1<sup>st</sup> Interim Revenue



2023-24 1 <sup>st</sup> Interim Revenues		Unrestricted	Restricted	Total Combined
LCFF Sources	8010-8099	\$23,787,696.00	\$1,848,550.00	\$25,636,246.00
Federal Revenue	8100-8299	\$0.00	\$1,178,440.00	\$1,178,440.00
Other State Revenue	8300-8599	\$420,879.00	\$3,079,126.00	\$3,500,005.00
Other Local Revenue	8600-8799	\$813,011.00	\$1,979,518.00	\$2,792,529.00
Transfers In	8900-8929	\$95,391.00	\$0.00	\$95,391.00
Contributions		(\$5,031,042.00)	\$5,031,042.00	\$0.00
Total Revenues		\$20,085,935.00	\$13,116,676.00	\$33,202,611.00

# 2023-24 1<sup>st</sup> Interim Expenditures



2023-24 1 <sup>st</sup> Interim Expenditures		Unrestricted	Restricted	Total Combined
Certificated Salaries	1000-1999	\$10,543,247.00	\$3,978,567.00	\$14,521,814.00
Classified Salaries	2000-2999	\$2,795,038.00	\$1,783,712.00	\$4,578,750.00
Employee Benefits	3000-3999	\$4,868,098.00	\$3,432,032.00	\$8,300,130.00
Books and Supplies	4000-4999	\$574,915.00	\$474,121.00	\$1,049,036.00
Services and Other Operating Costs	5000-5999	\$2,396,115.00	\$5,262,307.00	\$7,658,422.00
Capital Outlay	6000-6999	\$10,000.00	\$12,416.00	\$22,416.00
Other Outgo-Transfer of Direct Charges	7100-7299, 7400-7499	\$50,452.00	\$315,648.00	\$366,100.00
Other Outgo - Indirect Charges	7300-7399	(\$82,680.00)	\$43,495.00	(\$39,185.00)
Transfers Out	7600-7629	\$0.00	\$0.00	\$0.00
Total Expenditures		\$21,155,185.00	\$15,302,298.00	\$36,457,483.00

# 2023-24 1<sup>st</sup> Interim vs Adopted Budget



Revenues:	Adopted Budget	1st Interim	Variance
LCFF Revenue	25,508,106.00	25,636,246.00	128,140.00
Federal Revenue	969,240.00	1,178,440.00	209,200.00
State Revenue	3,319,939.00	3,500,005.00	180,066.00
Local Revenue	2,423,011.00	2,792,529.00	369,518.00
Transfers In	95,391.00	95,391.00	-
<b>Total Revenue</b>	<b>32,315,687.00</b>	<b>33,202,611.00</b>	<b>886,924.00</b>
<b>Expenditures</b>			
Certificated Salaries	14,471,527.00	14,521,814.00	50,287.00
Classified Salaries	4,678,220.00	4,578,750.00	(99,470.00)
Employee Benefits	8,320,742.00	8,300,130.00	(20,612.00)
Books and Supplies	480,136.00	1,049,036.00	568,900.00
Other Svcs & Oper	5,140,275.00	7,658,422.00	2,518,147.00
Capital Outlay	10,000.00	22,416.00	12,416.00
Other Outgo	327,148.00	366,100.00	38,952.00
Transfer of Indirect	(39,185.00)	(39,185.00)	-
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>33,388,863.00</b>	<b>36,457,483.00</b>	<b>3,068,620.00</b>



# 2023-24 1<sup>st</sup> Interim General Fund Summary



	2023-24		
	Unrestricted	Restricted	Combined
Total Revenue	\$ 20,085,935.00	\$ 13,116,676.00	\$ 33,202,611.00
Total Expenditures	\$ 21,155,185.00	\$ 15,302,298.00	\$ 36,457,483.00
<b>Net Increase/(Decrease)</b>	<b>\$ (1,069,250.00)</b>	<b>\$ (2,185,622.00)</b>	<b>\$ (3,254,872.00)</b>
Net Beginning Balance	\$ 7,292,273.32	\$ 5,032,244.31	\$ 12,324,517.63
Ending Fund Balance	\$ 6,223,023.32	\$ 2,846,622.31	\$ 9,069,645.63
Components of EFB			
Petty Cash	\$ (2,500.00)		\$ (2,500.00)
Assigned Fund - Lottery	\$ (790,073.06)		\$ (790,073.06)
Restricted Reserve		\$ (2,846,622.31)	\$ (2,846,622.31)
Reserve for Deficit Spending 24/25&25/26	\$ (3,810,234.60)		\$ (3,810,234.60)
3% Reserve	\$ (1,093,724.49)		\$ (1,093,724.49)
<b>Undesignated Reserve</b>	<b>\$ 526,491.17</b>	<b>\$ -</b>	<b>\$ 526,491.17</b>



# 2023-24 General Fund MYP



Millbrae Elementary School District									
FY2324 First Interim GF MYP									
Description	2023-24			2024-25			2025-26		
Revenues:	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
LCFF Revenue	\$ 23,787,696.00	\$ 1,848,550.00	\$ 25,636,246.00	\$ 23,462,936.00	\$ 1,921,382.87	\$ 25,384,318.87	\$ 23,695,512.00	\$ 1,984,596.37	\$ 25,680,108.37
Federal Revenue	\$ -	\$ 1,178,440.00	\$ 1,178,440.00	\$ -	\$ 580,372.00	\$ 580,372.00	\$ -	\$ 580,372.00	\$ 580,372.00
State Revenue	\$ 420,879.00	\$ 3,079,126.00	\$ 3,500,005.00	\$ 413,374.00	\$ 2,713,250.00	\$ 3,126,624.00	\$ 413,374.00	\$ 2,713,250.00	\$ 3,126,624.00
Local Revenue	\$ 813,011.00	\$ 1,979,518.00	\$ 2,792,529.00	\$ 813,011.00	\$ 1,685,000.00	\$ 2,498,011.00	\$ 813,011.00	\$ 1,685,000.00	\$ 2,498,011.00
Transfers In	\$ 95,391.00	\$ -	\$ 95,391.00	\$ 80,000.00	\$ -	\$ 80,000.00	\$ 80,000.00	\$ -	\$ 80,000.00
Contributions	\$ (5,031,042.00)	\$ 5,031,042.00	\$ -	\$ (4,899,713.09)	\$ 4,899,713.09	\$ -	\$ (5,059,562.26)	\$ 5,059,562.26	\$ -
Total Revenue	\$ 20,085,935.00	\$ 13,116,676.00	\$ 33,202,611.00	\$ 19,869,607.91	\$ 11,799,717.96	\$ 31,669,325.87	\$ 19,942,334.74	\$ 12,022,780.63	\$ 31,965,115.37
Expenditures									
Certificated Salaries	\$ 10,543,247.00	\$ 3,978,567.00	\$ 14,521,814.00	\$ 10,754,111.94	\$ 2,796,676.34	\$ 13,550,788.28	\$ 10,969,194.18	\$ 2,852,609.87	\$ 13,821,804.05
Classified Salaries	\$ 2,795,038.00	\$ 1,783,712.00	\$ 4,578,750.00	\$ 2,850,938.76	\$ 1,698,661.24	\$ 4,549,600.00	\$ 2,907,957.54	\$ 1,732,634.46	\$ 4,640,592.00
Employee Benefits	\$ 4,868,098.00	\$ 3,432,032.00	\$ 8,300,130.00	\$ 4,957,152.57	\$ 2,960,670.24	\$ 7,917,822.81	\$ 5,046,396.73	\$ 3,102,541.51	\$ 8,148,938.24
Books and Supplies	\$ 574,915.00	\$ 474,121.00	\$ 1,049,036.00	\$ 590,840.15	\$ 144,749.49	\$ 735,589.64	\$ 605,552.07	\$ 148,353.75	\$ 753,905.82
Other Svcs & Oper.	\$ 2,396,115.00	\$ 5,262,307.00	\$ 7,658,422.00	\$ 2,462,487.39	\$ 3,838,450.25	\$ 6,300,937.64	\$ 2,523,803.32	\$ 3,817,153.66	\$ 6,340,956.98
Capital Outlay	\$ 10,000.00	\$ 12,416.00	\$ 22,416.00	\$ 10,277.00	\$ 12,759.92	\$ 23,036.92	\$ 10,532.90	\$ 13,077.65	\$ 23,610.55
Other Outgo	\$ 50,452.00	\$ 315,648.00	\$ 366,100.00	\$ 51,849.52	\$ 303,050.23	\$ 354,899.75	\$ 53,140.57	\$ 310,596.18	\$ 363,736.75
Transfer of Indirect	\$ (82,680.00)	\$ 43,495.00	\$ (39,185.00)	\$ (84,970.24)	\$ 44,699.81	\$ (40,270.43)	\$ (87,085.99)	\$ 45,812.84	\$ (41,273.15)
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 21,155,185.00	\$ 15,302,298.00	\$ 36,457,483.00	\$ 21,592,687.09	\$ 11,799,717.52	\$ 33,392,404.61	\$ 22,029,491.32	\$ 12,022,779.92	\$ 34,052,271.24
Net Increase/(Decrease)	\$ (1,069,250.00)	\$ (2,185,622.00)	\$ (3,254,872.00)	\$ (1,723,079.18)	\$ 0.44	\$ (1,723,078.74)	\$ (2,087,156.58)	\$ 0.71	\$ (2,087,155.87)
Net Beginning Balance	\$ 7,292,273.32	\$ 5,032,244.31	\$ 12,324,517.63	\$ 6,223,023.32	\$ 2,846,622.31	\$ 9,069,645.63	\$ 4,499,944.14	\$ 2,846,622.75	\$ 7,346,566.89
Ending Fund Balance	\$ 6,223,023.32	\$ 2,846,622.31	\$ 9,069,645.63	\$ 4,499,944.14	\$ 2,846,622.75	\$ 7,346,566.89	\$ 2,412,787.56	\$ 2,846,623.46	\$ 5,259,411.02
Components of EFB									
Petty Cash	\$ (2,500.00)		\$ (2,500.00)	\$ (2,500.00)		\$ (2,500.00)	\$ (2,500.00)		\$ (2,500.00)
Assigned Fund - Lottery	\$ (790,073.06)		\$ (790,073.06)	\$ -		\$ -	\$ -		\$ -
Restricted Reserve		\$ (2,846,622.31)	\$ (2,846,622.31)		\$ (2,846,622.75)	\$ (2,846,622.75)		\$ (2,846,623.46)	\$ (2,846,623.46)
Reserve for Deficit Spending 24/25&25/26	\$ (3,810,234.60)		\$ (3,810,234.60)	\$ (2,877,228.86)		\$ (2,877,228.86)	\$ (790,073.00)		\$ (790,073.00)
3% Reserve	\$ (1,093,724.49)		\$ (1,093,724.49)	\$ (1,001,772.14)		\$ (1,001,772.14)	\$ (1,021,568.14)		\$ (1,021,568.14)
Undesignated Reserve	\$ 526,491.17	\$ -	\$ 526,491.17	\$ 618,443.14	\$ -	\$ 618,443.14	\$ 598,646.42	\$ -	\$ 598,646.42

# 2023-24 Summary of Other Funds



2023-24 1st Interim Summary	Student Activity Special Reserve Fund	Cafeteria	Special Reserve for Other than Capital Outlay	Foundation	Special Reserve for Post Employment Benefits	Capital Facilities	Special Reserve for Capital Outlay Projects
	Fund 08	Fund 13	Fund 17	Fund 19	Fund 20	Fund 25	Fund 40
Revenues	\$0.00	\$1,363,804.00	\$11,430.00	\$698.00	\$29,241.00	\$113,715.00	\$743,699.00
Expenditures	\$0.00	\$1,560,747.00	\$0.00	\$0.00	\$0.00	\$56,380.00	\$1,391,467.00
Net Increase (Decrease) In Fund Balance	\$0.00	(\$196,943.00)	\$11,430.00	\$698.00	\$29,241.00	\$57,335.00	(\$647,768.00)
Beginning Balance	\$145,047.97	\$1,292,654.24	\$915,133.23	\$51,587.31	\$2,163,796.34	\$1,151,098.73	\$13,343,087.78
Ending Fund Balance	<b>\$145,047.97</b>	<b>\$1,095,711.24</b>	<b>\$926,563.23</b>	<b>\$52,285.31</b>	<b>\$2,193,037.34</b>	<b>\$1,208,433.73</b>	<b>\$12,695,319.78</b>

# Next Steps



- **2022-23 Audit Report**

Audit Report submitted for Board approval – January 2024

- **Governor's Proposed 2024-25 State Budget Release**

January 2024

- **2023-24 Second Interim Report**

March 2024



Questions/Comments



# **Millbrae Elementary School District**



## **2023-24 First Interim Report Executive Summary**

### **Board of Trustees**

Ms. Lynne Ferrario, Acting President of the Board  
Ms. Maggie Musa, Acting Vice President of the Board  
Ms. Karen Chin, Acting Clerk of the Board  
Mr. Frank Barbaro, Trustee  
Ms. Claire Beltrami, Trustee

### **Administration**

Kevin Skelly, Interim Superintendent  
Terry Brenner, Director of Educational and Administrative Services  
Ralph Crame, Chief Business Official

## **Fiscal Year Budget Calendar (FY2023-2024)**

January 2023	Governor's release of State budget proposal for FY 2023-24 Review of staffing for FY 2023-24
February 2023	Board/Staff conducts budget study based on Governor's release
March 2023	Board/Staff review and adjust staffing levels for FY 2023-24
April 2023	Board may conduct additional budget study sessions
May 2023	Governor's release of State Budget May Revise for FY 2023-24 Board/Staff conducts additional budget study sessions
June 2023	Board Adopts FY 2023-24 budget and LCAP Governor signs State Budget
July-August 2023	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 2023	Board approval FY 2022-23 Unaudited Actuals
October 2023	First Interim cut off FY 2023-24
December 2023	Board approval First Interim FY 2023-24 <b><i>Release of Auditor's Report for FY 2022-23</i></b>
January 2024	Second Interim cut off FY 2023-24 <i>Board approval of Auditor's Report for FY 2022-23</i>
March 2024	Board approval Second Interim for FY 2023-24
July 2024	Business office staff begins year-end closing 6/30/2024
September 2024	Board approval of FY 2023-24 Unaudited Actuals
December 2024	Release of Auditor's Report for 2023-24
January 2025	Board approval of Auditor's Report for FY 2023-24

## Introduction:

The Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS), First Interim Report for Fiscal Year 2023-2024. It is to assist the public in understanding the information being reported on the SACS forms.

The First Interim Financial Report shall reflect changes to the budget through October 31, 2023; the Second Interim Financial Report shall reflect changes to the budget through January 31, 2024.

For each interim report, the District must use the multi-year projections to certify one of the following:

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

## Summary:

The General Fund for the District in the 2023-2024 fiscal year anticipates an overall operating deficit of \$3,254,872, with an ending balance of \$9,069,645 (\$6,223,023 for unrestricted activity). The primary contributor to the deficit and increased expenditure from the adopted budget is the increased expenditure on professional consulting services, which are subcontracted to address vacancies mostly in special education and ELOP services.

Despite the deficit, the district is expected to maintain financial stability throughout the FY2023-2024 fiscal year and into subsequent years. Please refer to Appendix A for MYP detailed information.

It is recommended that the Board of Trustees approve a positive certification that our District will be able to meet its financial obligation for the current year and subsequent two years.

## Financial Report Information:

The District's Budget and Accounting format are based on the California School Accounting Manual (CSAM) utilizing 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 operates 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: \$33,202,611**

(Unrestricted \$20,085,935; Restricted \$13,116,676)

Revenues		Unrestricted	Restricted	Total
LCFF Sources	8010-8099	\$ 23,787,696.00	\$ 1,848,550.00	\$ 25,636,246.00
Federal Revenue	8100-8299	\$ -	\$ 1,178,440.00	\$ 1,178,440.00
Other State Revenue	8300-8599	\$ 420,879.00	\$ 3,079,126.00	\$ 3,500,005.00
Other Local Revenue	8600-8799	\$ 813,011.00	\$ 1,979,518.00	\$ 2,792,529.00
Transfers In	8900-8929	\$ 95,391.00	\$ -	\$ 95,391.00
Contributions		\$ (5,031,042.00)	\$ 5,031,042.00	\$ -
Total Revenues		\$ 20,085,935.00	\$ 13,116,676.00	\$ 33,202,611.00

### **Local Control Funding Formula (LCFF) Revenue Sources (Object 8010-8099) \$25,636,246**

(Unrestricted \$23,787,696; Restricted \$1,848,550)

LCFF revenue source represents 77% of the total General Fund Revenues. It is the prime revenue component of the District's total revenue sources. LCFF calculation allows school districts to utilize the greater of the current year, the prior year, or the average of the most recent three prior years' ADA.

The expected ADA for FY2324 is 1,953, representing a reduction of 23.45 compared to FY2223. The LCFF revenue has remained flat compared to the FY2324 adopted budget

### **Federal Revenue (Object 8100-8299) \$1,178,440**

Federal Revenue represents 4% of the total General Fund revenues. It includes funding for Special Education in the amount of \$432,989, Title I of \$169,776, Title II of \$47,102, Title III of \$55,889 Title IV of \$13,814. Federal Revenue reflects an increase of 21.6%, \$209,200 from the adopted budget due to adjustments to carryover amounts.

**Other State Revenue (Object 8300-8599) \$3,500,005**

(Unrestricted \$420,879; Restricted \$3,079,126)

Other State Revenue represents 11% of the total General Fund revenues and includes Lottery Funding (Unrestricted/Restricted), Mandated Cost Reimbursement, ASES Program, TUPE, STRS on behalf, Expanded Learning Opportunities Program (ELOP), Educator Effectiveness, Arts, Music and Instructional Discretionary Block Grant, Learning Recovery Emergency Block Grant and Special Ed Mental Health Funding. Other State revenue reflects an overall increase of 5.4%, \$180,066 from the adopted budget due to adjustments in carryover amounts and the awarding of \$26,106 for Home to School Transportation costs as part of a State reimbursement.

**Other Local Revenue (Object 8600-8799); \$ 2,792,529**

(Unrestricted \$813,011; Restricted \$1,979,518)

Other Local Revenue represents 8% 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 \$369,518 from the adopted budget due to the prior year's carryover for local grants and donations.

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

This category is to account for the transfer from Fund 40 to Fund 01. Transfers-In represents 0.3% of total General Fund Revenues. Transfers-In for the 2023-24 budget reflects no change at First Interim.

**General Fund Expenditures: \$36,457,483**

(Unrestricted \$21,155,185; Restricted \$15,302,298)

Expenditures		Unrestricted	Restricted	Total Combined
Certificated Salaries	1000-1999	\$10,543,247.00	\$3,978,567.00	\$14,521,814.00
Classified Salaries	2000-2999	\$2,795,038.00	\$1,783,712.00	\$4,578,750.00
Employee Benefits	3000-3999	\$4,868,098.00	\$3,432,032.00	\$8,300,130.00
Books and Supplies	4000-4999	\$574,915.00	\$474,121.00	\$1,049,036.00
Services and Other Operating Costs	5000-5999	\$2,396,115.00	\$5,262,307.00	\$7,658,422.00
Capital Outlay	6000-6999	\$10,000.00	\$12,416.00	\$22,416.00
Other Outgo-Transfer of Direct Charges	7100-7299, 7400-7499	\$50,452.00	\$315,648.00	\$366,100.00
Other Outgo - Indirect Charges	7300-7399	\$(82,680.00)	\$43,495.00	\$(39,185.00)

Transfers Out	7600-7629	\$0.00	\$0.00	\$0.00
Total Expenditures		\$21,155,185.00	\$15,302,298.00	\$36,457,483.00

**Certificated Salaries (Object 1000-1999) \$14,521,814**

(Unrestricted \$10,543,247; Restricted \$3,978,567)

Certificated Salaries, including administrative staff positions, require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries represent 39.83% of the total General Fund expenditures; approximately 66% of the total certificated positions are funded by unrestricted funds and 34% of the total positions are funded by restricted funds. 2023-24 Certificated Staffing is projected at 133 FTE, which represents 124 FTE for MEA and 9.00 FTE for Admin.

**Classified Salaries (Object 2000-2999) \$4,578,750**

(Unrestricted \$2,795,038; Restricted \$1,783,712)

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, Maintenance, and Operations Staff. Classified Staffing is projected at 74.48 FTE.

**Employee Benefits (Object Code 3000-3999) \$ 8,300,130**

(Unrestricted \$4,868,098; Restricted \$3,432,032)

Employee Benefits represents 22.77% 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 \$27,400,694 representing 75% of total expenditures. District has unfilled positions in Special Education, so District outsources for those services to provide seamless education qualities. This expense has a budget amount around \$1,675,058 representing 5% of total expenditures. The true total combined compensation is \$29,075,752 reflecting 80% of total expenditures.

**Books and Supplies (Object 4000-4999) \$1,049,036**

(Unrestricted \$574,915; Restricted \$474,121)

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 by \$568,900 overall from adopted budget, which is mainly due to prior year carryover of Lottery and local site grants and donations.

**Services and Other Operating Expenditures (Object 5000-5999) \$7,658,422**

(Unrestricted \$2,396,115; Restricted \$5,262,307)

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 21.01% of total General Fund Expenditures. Services and Other Operating Costs Increased \$2,518,147 from Adopted Budget. The Unrestricted Budget increased \$694,114 that was mainly due to professional consulting services and insurance. The Restricted Services and Other Operating Expenditures is increased by \$1,824,033 from the Adopted Budget. The increase from the Adopted budget is mainly due to professional consulting services and operating expenditures related to Special Education, Learning Recovery Grants, ELOP, and Bond fees.

**Capital Outlay (Object 6000-6999) \$22,416**

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

**Other Outgo-Transfers for Direct Charges (7100-7299, 7400-7499) \$366,100**

(Unrestricted \$50,452; Restricted \$315,648)

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

As a result of the changes indicated in both revenue and expenditures above, the 2023-24 First Interim Unrestricted Ending Fund Balance reflects a decrease of \$1,069,250.

2023-24 1st Interim Ending Fund Balance	Unrestricted	Restricted	Combined
Beginning Balance	\$ 7,292,273.32	\$ 5,032,244.31	\$ 12,324,517.63
Ending Fund Balance	\$ 6,223,023.32	\$ 2,846,622.31	\$ 9,069,645.63
Net Increase(Decrease) in Fund Balance	\$ (1,069,250.00)	\$ (2,185,622.00)	\$ (3,254,872.00)
Components of Ending Fund Balance			
Revolving Cash	\$ 2,500.00		\$ 2,500.00
Other Assignment - Lottery	\$ 790,073.06		\$ 790,073.06

Deficit Spending (24/25 & 25/26)	\$ 3,810,234.60		\$ 3,810,234.60
Reserve for Economic Uncertainties	\$ 1,093,724.49		\$ 1,093,724.49
Legally Restricted Carryover		\$ 2,846,622.31	\$ 2,846,622.31
Undesignated Ending Fund Balance	\$526,491.17	\$0.00	\$526,491.17

## MULTI-YEAR PROJECTIONS:

The Multi-Year Projection, a required component of the First Interim Budget, demonstrates the requirement that the District will meet its financial obligations in the current and subsequent two years. The Multi-Year Projection also indicates the District's ability to maintain the required 3% reserve for economic uncertainties for the current and subsequent two years. The Multi-Year Projection for the 2023-2024 First Interim Budget utilizes San Mateo County Office of Education Common Message and Fiscal Crisis Management Assistance Team's (FCMAT) LCFF calculator. Enrollment and Average Daily Attendance is a major factor in multi-year projections. The district is in declining enrollment and the multi-year reflects the decline.

### The following are the projections and assumptions:

#### For Fiscal Year 2023-2024

- Enrollment decreasing at 2030, using 3 prior year average ADA for LCFF Funding Calculation
- COLA factor 8.22%
- Step and columns for certificated and classified staff included
- Unduplicated count is currently at 710
- STRS Rate 19.10%; PERS Rate 26.68%

#### For Fiscal Year 2024-2025

- Enrollment decreasing to 1984, using 3 prior year average ADA for LCFF Funding Calculation
- COLA factor 3.94% (*LOA predicts this will be closer to 1% when the Governor's budget comes out*)
- Step and columns for certificated and classified staff estimated
- Unduplicated count is estimated at 705
- STRS Rate 19.10%; PERS Rate 27.70%
- Certified 6.4FTE & Classified 1.5FTE excluded due to reduction in one-time funds

#### For Fiscal Year 2025-2026

- Enrollment decreasing to 1980, using 3 prior year average ADA for LCFF Funding Calculation
- COLA factor 3.29%
- Step and columns for certificated and classified staff
- Unduplicated count is estimated at 700
- STRS Rate 19.10%; PERS Rate 28.30%

**Factors used for the Multi-Year Projection:**

	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026
Statutory COLA	8.22%	3.94%	3.29%
Enrollment	2030	1984	1980
Funded P-1 ADA	2093.33	1990.10	1945.75
STRS	19.10%	19.10%	19.10%
PERS	22.91%	26.10%	28.30%

For FY2425, the District expects LCFF to remain flat. Federal and State restricted revenue for FY2425 is anticipated to decrease by 23% (\$963k) due to reduced and expired funding, and expenditures will be reduced by 8% (\$3 million). Consequently, the fund balance is projected to be \$7.3 million.

Transitioning to FY2526, the anticipated total revenue is similar to FY2425, around 31.9 million. Projected expenditures for FY2526 are \$34 million, reflecting a 2% increase (\$659k) compared to FY2425. After setting aside all reserves, unassigned balances are expected to remain around \$526k to \$620k throughout the MYP period.

Although the district expects a deficit during the MYP period, it is projected to meet the 3% State Reserve for Economic Uncertainties.

See Table A-1 in Appendix.

**Other Funds:**

2023-24 1st Interim Summary	Student Activity Special Reserve Fund	Cafeteria	Special Reserve for Other than Capital Outlay	Foundation	Special Reserve for Post-Employment Benefits	Capital Facilities	Special Reserve for Capital Outlay Projects
	Fund 08	Fund 13	Fund 17	Fund 19	Fund 20	Fund 25	Fund 40
Revenues	\$0.00	\$1,363,804.00	\$11,430.00	\$698.00	\$29,241.00	\$113,715.00	\$743,699.00
Expenditures	\$0.00	\$1,560,747.00	\$0.00	\$0.00	\$0.00	\$56,380.00	\$1,391,467.00
Net Increase (Decrease) In Fund Balance	\$0.00	(\$196,943.00)	\$11,430.00	\$698.00	\$29,241.00	\$57,335.00	(\$647,768.00)
Beginning Balance	\$145,047.97	\$1,292,654.24	\$915,133.23	\$51,587.31	\$2,163,796.34	\$1,151,098.73	\$13,343,087.78
Ending Fund Balance	\$145,047.97	\$1,095,711.24	\$926,563.23	\$52,285.31	\$2,193,037.34	\$1,208,433.73	\$12,695,319.78

**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 be transferred into the general fund first 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).

**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).



Millbrae Elementary School District									
FY2324 First Interim GF MYP									
Description	2023-24			2024-25			2025-26		
Revenues:	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
LCFF Revenue	\$ 23,787,696.00	\$ 1,848,550.00	\$ 25,636,246.00	\$ 23,462,936.00	\$ 1,921,382.87	\$ 25,384,318.87	\$ 23,695,512.00	\$ 1,984,596.37	\$ 25,680,108.37
Federal Revenue	\$ -	\$ 1,178,440.00	\$ 1,178,440.00	\$ -	\$ 580,372.00	\$ 580,372.00	\$ -	\$ 580,372.00	\$ 580,372.00
State Revenue	\$ 420,879.00	\$ 3,079,126.00	\$ 3,500,005.00	\$ 413,374.00	\$ 2,713,250.00	\$ 3,126,624.00	\$ 413,374.00	\$ 2,713,250.00	\$ 3,126,624.00
Local Revenue	\$ 813,011.00	\$ 1,979,518.00	\$ 2,792,529.00	\$ 813,011.00	\$ 1,685,000.00	\$ 2,498,011.00	\$ 813,011.00	\$ 1,685,000.00	\$ 2,498,011.00
Transfers In	\$ 95,391.00	\$ -	\$ 95,391.00	\$ 80,000.00	\$ -	\$ 80,000.00	\$ 80,000.00	\$ -	\$ 80,000.00
Contributions	\$ (5,031,042.00)	\$ 5,031,042.00	\$ -	\$ (4,899,713.09)	\$ 4,899,713.09	\$ -	\$ (5,059,562.26)	\$ 5,059,562.26	\$ -
Total Revenue	\$ 20,085,935.00	\$ 13,116,676.00	\$ 33,202,611.00	\$ 19,869,607.91	\$ 11,799,717.96	\$ 31,669,325.87	\$ 19,942,334.74	\$ 12,022,780.63	\$ 31,965,115.37
Expenditures									
Certificated Salaries	\$ 10,543,247.00	\$ 3,978,567.00	\$ 14,521,814.00	\$ 10,754,111.94	\$ 2,796,676.34	\$ 13,550,788.28	\$ 10,969,194.18	\$ 2,852,609.87	\$ 13,821,804.05
Classified Salaries	\$ 2,795,038.00	\$ 1,783,712.00	\$ 4,578,750.00	\$ 2,850,938.76	\$ 1,698,661.24	\$ 4,549,600.00	\$ 2,907,957.54	\$ 1,732,634.46	\$ 4,640,592.00
Employee Benefits	\$ 4,868,098.00	\$ 3,432,032.00	\$ 8,300,130.00	\$ 4,957,152.57	\$ 2,960,670.24	\$ 7,917,822.81	\$ 5,046,396.73	\$ 3,102,541.51	\$ 8,148,938.24
Books and Supplies	\$ 574,915.00	\$ 474,121.00	\$ 1,049,036.00	\$ 590,840.15	\$ 144,749.49	\$ 735,589.64	\$ 605,552.07	\$ 148,353.75	\$ 753,905.82
Other Svcs & Oper	\$ 2,396,115.00	\$ 5,262,307.00	\$ 7,658,422.00	\$ 2,462,487.39	\$ 3,838,450.25	\$ 6,300,937.64	\$ 2,523,803.32	\$ 3,817,153.66	\$ 6,340,956.98
Capital Outlay	\$ 10,000.00	\$ 12,416.00	\$ 22,416.00	\$ 10,277.00	\$ 12,759.92	\$ 23,036.92	\$ 10,532.90	\$ 13,077.65	\$ 23,610.55
Other Outgo	\$ 50,452.00	\$ 315,648.00	\$ 366,100.00	\$ 51,849.52	\$ 303,050.23	\$ 354,899.75	\$ 53,140.57	\$ 310,596.18	\$ 363,736.75
Transfer of Indirect	\$ (82,680.00)	\$ 43,495.00	\$ (39,185.00)	\$ (84,970.24)	\$ 44,699.81	\$ (40,270.43)	\$ (87,085.99)	\$ 45,812.84	\$ (41,273.15)
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 21,155,185.00	\$ 15,302,298.00	\$ 36,457,483.00	\$ 21,592,687.09	\$ 11,799,717.52	\$ 33,392,404.61	\$ 22,029,491.32	\$ 12,022,779.92	\$ 34,052,271.24
Net Increase/(Decrease)	\$ (1,069,250.00)	\$ (2,185,622.00)	\$ (3,254,872.00)	\$ (1,723,079.18)	\$ 0.44	\$ (1,723,078.74)	\$ (2,087,156.58)	\$ 0.71	\$ (2,087,155.87)
Net Beginning Balance	\$ 7,292,273.32	\$ 5,032,244.31	\$ 12,324,517.63	\$ 6,223,023.32	\$ 2,846,622.31	\$ 9,069,645.63	\$ 4,499,944.14	\$ 2,846,622.75	\$ 7,346,566.89
Ending Fund Balance	\$ 6,223,023.32	\$ 2,846,622.31	\$ 9,069,645.63	\$ 4,499,944.14	\$ 2,846,622.75	\$ 7,346,566.89	\$ 2,412,787.56	\$ 2,846,623.46	\$ 5,259,411.02
Components of EFB									
Petty Cash	\$ (2,500.00)		\$ (2,500.00)	\$ (2,500.00)		\$ (2,500.00)	\$ (2,500.00)		\$ (2,500.00)
Assigned Fund - Lottery	\$ (790,073.06)		\$ (790,073.06)	\$ -		\$ -	\$ -		\$ -
Restricted Reserve		\$ (2,846,622.31)	\$ (2,846,622.31)		\$ (2,846,622.75)	\$ (2,846,622.75)		\$ (2,846,623.46)	\$ (2,846,623.46)
Reserve for Deficit Spending 24/25&25/26	\$ (3,810,234.60)		\$ (3,810,234.60)	\$ (2,877,228.86)		\$ (2,877,228.86)	\$ (790,073.00)		\$ (790,073.00)
3% Reserve	\$ (1,093,724.49)		\$ (1,093,724.49)	\$ (1,001,772.14)		\$ (1,001,772.14)	\$ (1,021,568.14)		\$ (1,021,568.14)
Undesignated Reserve	\$ 526,491.17	\$ -	\$ 526,491.17	\$ 618,443.14	\$ -	\$ 618,443.14	\$ 598,646.42	\$ -	\$ 598,646.42

Appendix Table A-1

First Interim  
DISTRICT CERTIFICATION OF INTERIM REPORT  
For the Fiscal Year 2023-24

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

Signed



District Superintendent or Designee

Date:

12/15/23

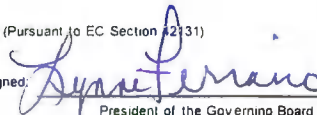
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools

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

Meeting Date December 14, 2023

Signed:



President of the Governing Board

## CERTIFICATION OF FINANCIAL CONDITION

X

## POSITIVE CERTIFICATION

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

## QUALIFIED CERTIFICATION

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

## NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report

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

**First Interim**  
**DISTRICT CERTIFICATION OF INTERIM REPORT**  
**For the Fiscal Year 2023-24**

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2023-24 Original Budget	2023-24 Board Approved Operating Budget	2023-24 Actuals to Date	2023-24 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G		G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund	G	G	G	G
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund	S	S	S	GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

2023-24 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	23,727,994.00	23,727,994.00	13,455,533.03	23,787,696.00	59,702.00	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	394,773.00	394,773.00	42,474.11	420,879.00	26,106.00	6.6%
4) Other Local Revenue		8600-8799	813,011.00	813,011.00	339,264.94	813,011.00	0.00	0.0%
5) TOTAL, REVENUES			24,935,778.00	24,935,778.00	13,837,272.08	25,021,586.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,498,254.00	10,498,254.00	2,173,402.72	10,543,247.00	(44,993.00)	-0.4%
2) Classified Salaries		2000-2999	2,794,635.00	2,794,635.00	809,306.92	2,795,038.00	(403.00)	0.0%
3) Employee Benefits		3000-3999	4,865,530.00	4,865,530.00	1,009,350.36	4,868,098.00	(2,568.00)	-0.1%
4) Books and Supplies		4000-4999	290,734.00	290,734.00	189,691.26	574,915.00	(284,181.00)	-97.7%
5) Services and Other Operating Expenditures		5000-5999	1,702,001.00	1,702,001.00	955,126.08	2,396,115.00	(694,114.00)	-40.8%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	11,500.00	11,500.00	29,374.27	50,452.00	(38,952.00)	-338.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(70,767.00)	(70,767.00)	(6,088.63)	(82,680.00)	11,913.00	-16.8%
9) TOTAL, EXPENDITURES			20,101,887.00	20,101,887.00	5,160,162.98	21,155,185.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,833,891.00	4,833,891.00	8,677,109.10	3,866,401.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,487,570.00)	(4,487,570.00)	0.00	(5,031,042.00)	(543,472.00)	12.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,392,179.00)	(4,392,179.00)	0.00	(4,935,651.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			441,712.00	441,712.00	8,677,109.10	(1,069,250.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,292,273.32	7,292,273.32		7,292,273.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,292,273.32	7,292,273.32		7,292,273.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,292,273.32	7,292,273.32		7,292,273.32		
2) Ending Balance, June 30 (E + F1e)			7,733,985.32	7,733,985.32		6,223,023.32		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,322,382.65	3,322,382.65		4,600,307.66		
Other Assignments	0000	9780	2,532,309.59					
Other Assignments - Lottery	1100	9780	790,073.06					
Other Assignments	0000	9780		2,532,309.59				
Other Assignment - Lottery	1100	9780		790,073.06				
Other Assignment - Reserve for Deficit Spending 24/25 & 25/26	0000	9780				3,810,234.60		
Other Assignments - Lottery	1100	9780				790,073.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,001,665.89	1,001,665.89		1,093,724.49		
Unassigned/Unappropriated Amount		9790	3,407,436.78	3,407,436.78		526,491.17		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	17,620,352.00	17,620,352.00	10,834,964.00	17,267,402.00	(352,950.00)	-2.0%
Education Protection Account State Aid - Current Year		8012	6,107,642.00	6,107,642.00	1,691,421.00	6,463,758.00	356,116.00	5.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	47,967.00	47,967.00	0.00	47,967.00	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	13,684,683.00	13,684,683.00	0.00	13,684,683.00	0.00	0.0%
Unsecured Roll Taxes		8042	570,218.00	570,218.00	626,753.70	626,754.00	56,536.00	9.9%
Prior Years' Taxes		8043	4,230.00	4,230.00	(4,058.69)	4,230.00	0.00	0.0%
Supplemental Taxes		8044	5,305,070.00	5,305,070.00	308,433.67	5,305,070.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(21,222,810.00)	(21,222,810.00)	(1,980.65)	(21,222,810.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,610,642.00	1,610,642.00	0.00	1,610,642.00	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			23,727,994.00	23,727,994.00	13,455,533.03	23,787,696.00	59,702.00	0.3%
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%

Millbrae Elementary  
San Mateo County

2023-24 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000  
Form 011  
E81EEUYKFJ(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			23,727,994.00	23,727,994.00	13,455,533.03	23,787,696.00	59,702.00	0.3%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
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	70,859.00	70,859.00	0.00	70,859.00	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)
Lottery - Unrestricted and Instructional Materials		8560	320,000.00	320,000.00	12,454.11	320,000.00	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	3,914.00	3,914.00	30,020.00	30,020.00	26,106.00	667.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>394,773.00</b>	<b>394,773.00</b>	<b>42,474.11</b>	<b>420,879.00</b>	<b>26,106.00</b>	<b>6.6%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	495,305.00	495,305.00	185,342.93	495,305.00	0.00	0.0%
Interest		8660	191,803.00	191,803.00	122,013.77	191,803.00	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%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	125,903.00	125,903.00	31,908.24	125,903.00	0.00	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			813,011.00	813,011.00	339,264.94	813,011.00	0.00	0.0%
TOTAL, REVENUES			24,935,778.00	24,935,778.00	13,837,272.08	25,021,586.00	85,808.00	0.3%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	8,201,438.00	8,201,438.00	1,617,080.85	8,256,160.00	(54,722.00)	-0.7%
Certificated Pupil Support Salaries		1200	768,780.00	768,780.00	124,801.28	834,564.00	(65,784.00)	-8.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,461,743.00	1,461,743.00	417,917.88	1,382,333.00	79,410.00	5.4%
Other Certificated Salaries		1900	66,293.00	66,293.00	13,602.71	70,190.00	(3,897.00)	-5.9%
TOTAL, CERTIFICATED SALARIES			10,498,254.00	10,498,254.00	2,173,402.72	10,543,247.00	(44,993.00)	-0.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	226,979.00	226,979.00	57,243.15	230,032.00	(3,053.00)	-1.3%
Classified Support Salaries		2200	726,416.00	726,416.00	185,170.72	670,207.00	56,209.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	685,677.00	685,677.00	241,570.13	720,289.00	(34,612.00)	-5.0%
Clerical, Technical and Office Salaries		2400	1,130,563.00	1,130,563.00	324,129.88	1,149,561.00	(18,998.00)	-1.7%
Other Classified Salaries		2900	25,000.00	25,000.00	1,193.04	24,949.00	51.00	0.2%
TOTAL, CLASSIFIED SALARIES			2,794,635.00	2,794,635.00	809,306.92	2,795,038.00	(403.00)	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,044,234.00	2,044,234.00	420,749.75	2,045,629.00	(1,395.00)	-0.1%
PERS		3201-3202	656,531.00	656,531.00	178,200.54	661,766.00	(5,235.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	384,598.00	384,598.00	86,171.90	382,959.00	1,639.00	0.4%
Health and Welfare Benefits		3401-3402	1,057,332.00	1,057,332.00	184,668.07	1,056,953.00	379.00	0.0%
Unemployment Insurance		3501-3502	68,018.00	68,018.00	1,455.25	67,841.00	177.00	0.3%
Workers' Compensation		3601-3602	344,817.00	344,817.00	60,721.59	342,292.00	2,525.00	0.7%
OPEB, Allocated		3701-3702	310,000.00	310,000.00	77,195.26	310,000.00	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)
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	188.00	658.00	(658.00)	New
TOTAL, EMPLOYEE BENEFITS			4,865,530.00	4,865,530.00	1,009,350.36	4,868,098.00	(2,568.00)	-0.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	210,734.00	210,734.00	133,064.58	243,288.00	(32,554.00)	-15.4%
Noncapitalized Equipment		4400	80,000.00	80,000.00	56,626.68	331,627.00	(251,627.00)	-314.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			290,734.00	290,734.00	189,691.26	574,915.00	(284,181.00)	-97.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	26,150.00	26,150.00	3,162.87	29,634.00	(3,484.00)	-13.3%
Dues and Memberships		5300	17,375.00	17,375.00	15,117.96	31,984.00	(14,609.00)	-84.1%
Insurance		5400-5450	315,000.00	315,000.00	448,073.92	448,074.00	(133,074.00)	-42.2%
Operations and Housekeeping Services		5500	439,480.00	439,480.00	119,990.56	439,840.00	(360.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	736,296.00	736,296.00	290,402.38	1,249,203.00	(512,907.00)	-69.7%
Communications		5900	167,700.00	167,700.00	78,378.39	197,380.00	(29,680.00)	-17.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,702,001.00	1,702,001.00	955,126.08	2,396,115.00	(694,114.00)	-40.8%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	11,500.00	11,500.00	27,458.27	27,460.00	(15,960.00)	-138.8%
Payments to JPAs		7143	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)
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	0.00	0.00	981.43	11,261.00	(11,261.00)	New
Other Debt Service - Principal		7439	0.00	0.00	934.57	11,731.00	(11,731.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,500.00	11,500.00	29,374.27	50,452.00	(38,952.00)	-338.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(31,582.00)	(31,582.00)	(6,088.63)	(43,495.00)	11,913.00	-37.7%
Transfers of Indirect Costs - Interfund		7350	(39,185.00)	(39,185.00)	0.00	(39,185.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(70,767.00)	(70,767.00)	(6,088.63)	(82,680.00)	11,913.00	-16.8%
TOTAL, EXPENDITURES			20,101,887.00	20,101,887.00	5,160,162.98	21,155,185.00	(1,053,298.00)	-5.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

2023-24 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(4,487,570.00)	(4,487,570.00)	0.00	(5,031,042.00)	(543,472.00)	12.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,487,570.00)	(4,487,570.00)	0.00	(5,031,042.00)	(543,472.00)	12.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,392,179.00)	(4,392,179.00)	0.00	(4,935,651.00)	(543,472.00)	12.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,780,112.00	1,780,112.00	23,503.08	1,848,550.00	68,438.00	3.8%
2) Federal Revenue		8100-8299	969,240.00	969,240.00	321,378.23	1,178,440.00	209,200.00	21.6%
3) Other State Revenue		8300-8599	2,925,166.00	2,925,166.00	818,839.43	3,079,126.00	153,960.00	5.3%
4) Other Local Revenue		8600-8799	1,610,000.00	1,610,000.00	1,035,529.91	1,979,518.00	369,518.00	23.0%
5) TOTAL, REVENUES			7,284,518.00	7,284,518.00	2,199,250.65	8,085,634.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,973,273.00	3,973,273.00	691,229.99	3,978,567.00	(5,294.00)	-0.1%
2) Classified Salaries		2000-2999	1,883,585.00	1,883,585.00	422,690.55	1,783,712.00	99,873.00	5.3%
3) Employee Benefits		3000-3999	3,455,212.00	3,455,212.00	383,884.98	3,432,032.00	23,180.00	0.7%
4) Books and Supplies		4000-4999	189,402.00	189,402.00	73,339.23	474,121.00	(284,719.00)	-150.3%
5) Services and Other Operating Expenditures		5000-5999	3,438,274.00	3,438,274.00	701,262.03	5,262,307.00	(1,824,033.00)	-53.1%
6) Capital Outlay		6000-6999	0.00	0.00	12,415.88	12,416.00	(12,416.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	315,648.00	315,648.00	26,699.63	315,648.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	31,582.00	31,582.00	6,088.63	43,495.00	(11,913.00)	-37.7%
9) TOTAL, EXPENDITURES			13,286,976.00	13,286,976.00	2,317,610.92	15,302,298.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,002,458.00)	(6,002,458.00)	(118,360.27)	(7,216,664.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,487,570.00	4,487,570.00	0.00	5,031,042.00	543,472.00	12.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,487,570.00	4,487,570.00	0.00	5,031,042.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,514,888.00)	(1,514,888.00)	(118,360.27)	(2,185,622.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,032,244.31	5,032,244.31		5,032,244.31	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)			5,032,244.31	5,032,244.31		5,032,244.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,032,244.31	5,032,244.31		5,032,244.31		
2) Ending Balance, June 30 (E + F1e)			3,517,356.31	3,517,356.31		2,846,622.31		
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	3,517,356.31	3,517,356.31		2,846,622.31		
c) Committed								

Millbrae Elementary  
San Mateo County

2023-24 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000  
Form 011  
E81EEUYKFJ(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,780,112.00	1,780,112.00	23,503.08	1,848,550.00	68,438.00	3.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,780,112.00	1,780,112.00	23,503.08	1,848,550.00	68,438.00	3.8%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	378,202.00	378,202.00	2,851.35	380,630.00	2,428.00	0.6%
Special Education Discretionary Grants		8182	36,501.00	36,501.00	0.00	52,359.00	15,858.00	43.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	163,241.00	163,241.00	56,129.00	169,776.00	6,535.00	4.0%
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	45,516.00	45,516.00	0.00	47,102.00	1,586.00	3.5%
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	55,889.00	55,889.00	241.99	55,889.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	13,814.00	13,814.00	10,884.00	13,814.00	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	276,077.00	276,077.00	251,271.89	458,870.00	182,793.00	66.2%
TOTAL, FEDERAL REVENUE			969,240.00	969,240.00	321,378.23	1,178,440.00	209,200.00	21.6%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	7,815.00	7,815.00	7,815.00	New
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	139,762.00	139,762.00	23,809.04	139,762.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	142,814.00	142,814.00	0.00	150,696.00	7,882.00	5.5%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	2,636,590.00	2,636,590.00	787,215.39	2,774,853.00	138,263.00	5.2%
TOTAL, OTHER STATE REVENUE			2,925,166.00	2,925,166.00	818,839.43	3,079,126.00	153,960.00	5.3%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	900,000.00	900,000.00	0.00	900,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
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%) Adjustment		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	575,000.00	575,000.00	1,035,529.91	944,518.00	369,518.00	64.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%



Millbrae Elementary  
San Mateo County

2023-24 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000  
Form 011  
E81EEUYKFJ(2023-24)

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)
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			1,610,000.00	1,610,000.00	1,035,529.91	1,979,518.00	369,518.00	23.0%
TOTAL, REVENUES			7,284,518.00	7,284,518.00	2,199,250.65	8,085,634.00	801,116.00	11.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,775,676.00	2,775,676.00	444,483.26	2,872,432.00	(96,756.00)	-3.5%
Certificated Pupil Support Salaries		1200	76,749.00	76,749.00	15,268.00	76,749.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	293,345.00	293,345.00	93,900.92	317,733.00	(24,388.00)	-8.3%
Other Certificated Salaries		1900	827,503.00	827,503.00	137,577.81	711,653.00	115,850.00	14.0%
TOTAL, CERTIFICATED SALARIES			3,973,273.00	3,973,273.00	691,229.99	3,978,567.00	(5,294.00)	-0.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	904,626.00	904,626.00	162,784.34	641,502.00	263,124.00	29.1%
Classified Support Salaries		2200	404,819.00	404,819.00	112,005.36	404,822.00	(3.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	164,918.00	164,918.00	52,144.25	273,146.00	(108,228.00)	-65.6%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	409,222.00	409,222.00	95,756.60	464,242.00	(55,020.00)	-13.4%
TOTAL, CLASSIFIED SALARIES			1,883,585.00	1,883,585.00	422,690.55	1,783,712.00	99,873.00	5.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,015,819.00	2,015,819.00	123,874.57	2,045,603.00	(29,784.00)	-1.5%
PERS		3201-3202	524,258.00	524,258.00	120,554.48	528,229.00	(3,971.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	213,702.00	213,702.00	44,382.82	211,571.00	2,131.00	1.0%
Health and Welfare Benefits		3401-3402	524,283.00	524,283.00	71,405.72	474,299.00	49,984.00	9.5%
Unemployment Insurance		3501-3502	28,693.00	28,693.00	546.98	25,418.00	3,275.00	11.4%
Workers' Compensation		3601-3602	148,457.00	148,457.00	22,932.41	146,348.00	2,109.00	1.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	188.00	564.00	(564.00)	New
TOTAL, EMPLOYEE BENEFITS			3,455,212.00	3,455,212.00	383,884.98	3,432,032.00	23,180.00	0.7%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	189,402.00	189,402.00	73,339.23	449,514.00	(260,112.00)	-137.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	24,607.00	(24,607.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			189,402.00	189,402.00	73,339.23	474,121.00	(284,719.00)	-150.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,170,310.00	1,170,310.00	149,281.48	1,751,373.00	(581,063.00)	-49.7%
Travel and Conferences		5200	39,708.00	39,708.00	21,116.52	72,457.00	(32,749.00)	-82.5%
Dues and Memberships		5300	1,700.00	1,700.00	10,010.00	11,522.00	(9,822.00)	-577.8%

Millbrae Elementary  
San Mateo County

2023-24 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000  
Form 011  
E81EEUYKFJ(2023-24)

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)
Insurance		5400-5450	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,224,636.00	2,224,636.00	520,534.03	3,425,035.00	(1,200,399.00)	-54.0%
Communications		5900	920.00	920.00	320.00	920.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,438,274.00	3,438,274.00	701,262.03	5,262,307.00	(1,824,033.00)	-53.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	12,415.88	12,416.00	(12,416.00)	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	12,415.88	12,416.00	(12,416.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	315,648.00	315,648.00	26,699.63	315,648.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			315,648.00	315,648.00	26,699.63	315,648.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	31,582.00	31,582.00	6,088.63	43,495.00	(11,913.00)	-37.7%
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			31,582.00	31,582.00	6,088.63	43,495.00	(11,913.00)	-37.7%
TOTAL, EXPENDITURES			13,286,976.00	13,286,976.00	2,317,610.92	15,302,298.00	(2,015,322.00)	-15.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								

Millbrae Elementary  
San Mateo County

2023-24 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000  
Form 01I  
E81EEUYKFJ(2023-24)

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)
Contributions from Unrestricted Revenues		8980	4,487,570.00	4,487,570.00	0.00	5,031,042.00	543,472.00	12.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,487,570.00	4,487,570.00	0.00	5,031,042.00	543,472.00	12.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,487,570.00	4,487,570.00	0.00	5,031,042.00	(543,472.00)	-12.1%

**2023-24 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	25,508,106.00	25,508,106.00	13,479,036.11	25,636,246.00	128,140.00	0.5%
2) Federal Revenue		8100-8299	969,240.00	969,240.00	321,378.23	1,178,440.00	209,200.00	21.6%
3) Other State Revenue		8300-8599	3,319,939.00	3,319,939.00	861,313.54	3,500,005.00	180,066.00	5.4%
4) Other Local Revenue		8600-8799	2,423,011.00	2,423,011.00	1,374,794.85	2,792,529.00	369,518.00	15.3%
5) TOTAL, REVENUES			32,220,296.00	32,220,296.00	16,036,522.73	33,107,220.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	14,471,527.00	14,471,527.00	2,864,632.71	14,521,814.00	(50,287.00)	-0.3%
2) Classified Salaries		2000-2999	4,678,220.00	4,678,220.00	1,231,997.47	4,578,750.00	99,470.00	2.1%
3) Employee Benefits		3000-3999	8,320,742.00	8,320,742.00	1,393,235.34	8,300,130.00	20,612.00	0.2%
4) Books and Supplies		4000-4999	480,136.00	480,136.00	263,030.49	1,049,036.00	(568,900.00)	-118.5%
5) Services and Other Operating Expenditures		5000-5999	5,140,275.00	5,140,275.00	1,656,388.11	7,658,422.00	(2,518,147.00)	-49.0%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	12,415.88	22,416.00	(12,416.00)	-124.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	327,148.00	327,148.00	56,073.90	366,100.00	(38,952.00)	-11.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(39,185.00)	(39,185.00)	0.00	(39,185.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			33,388,863.00	33,388,863.00	7,477,773.90	36,457,483.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,168,567.00)	(1,168,567.00)	8,558,748.83	(3,350,263.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			95,391.00	95,391.00	0.00	95,391.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,073,176.00)	(1,073,176.00)	8,558,748.83	(3,254,872.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,324,517.63	12,324,517.63		12,324,517.63	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)			12,324,517.63	12,324,517.63		12,324,517.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,324,517.63	12,324,517.63		12,324,517.63		
2) Ending Balance, June 30 (E + F1e)			11,251,341.63	11,251,341.63		9,069,645.63		
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		

2023-24 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	3,517,356.31	3,517,356.31		2,846,622.31		
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	3,322,382.65	3,322,382.65		4,600,307.66		
Other Assignments	0000	9780	2,532,309.59					
Other Assignments - Lottery	1100	9780	790,073.06					
Other Assignments	0000	9780		2,532,309.59				
Other Assignment - Lottery	1100	9780		790,073.06				
Other Assignment - Reserve for Deficit Spending 24/25 & 25/26	0000	9780				3,810,234.60		
Other Assignments - Lottery	1100	9780				790,073.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,001,665.89	1,001,665.89		1,093,724.49		
Unassigned/Unappropriated Amount		9790	3,407,436.78	3,407,436.78		526,491.17		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	17,620,352.00	17,620,352.00	10,834,964.00	17,267,402.00	(352,950.00)	-2.0%
Education Protection Account State Aid - Current Year		8012	6,107,642.00	6,107,642.00	1,691,421.00	6,463,758.00	356,116.00	5.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	47,967.00	47,967.00	0.00	47,967.00	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	13,684,683.00	13,684,683.00	0.00	13,684,683.00	0.00	0.0%
Unsecured Roll Taxes		8042	570,218.00	570,218.00	626,753.70	626,754.00	56,536.00	9.9%
Prior Years' Taxes		8043	4,230.00	4,230.00	(4,058.69)	4,230.00	0.00	0.0%
Supplemental Taxes		8044	5,305,070.00	5,305,070.00	308,433.67	5,305,070.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(21,222,810.00)	(21,222,810.00)	(1,980.65)	(21,222,810.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,610,642.00	1,610,642.00	0.00	1,610,642.00	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			23,727,994.00	23,727,994.00	13,455,533.03	23,787,696.00	59,702.00	0.3%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Property Taxes Transfers		8097	1,780,112.00	1,780,112.00	23,503.08	1,848,550.00	68,438.00	3.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,508,106.00	25,508,106.00	13,479,036.11	25,636,246.00	128,140.00	0.5%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	378,202.00	378,202.00	2,851.35	380,630.00	2,428.00	0.6%
Special Education Discretionary Grants		8182	36,501.00	36,501.00	0.00	52,359.00	15,858.00	43.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	163,241.00	163,241.00	56,129.00	169,776.00	6,535.00	4.0%
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	45,516.00	45,516.00	0.00	47,102.00	1,586.00	3.5%
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	55,889.00	55,889.00	241.99	55,889.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	13,814.00	13,814.00	10,884.00	13,814.00	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	276,077.00	276,077.00	251,271.89	458,870.00	182,793.00	66.2%
TOTAL, FEDERAL REVENUE			969,240.00	969,240.00	321,378.23	1,178,440.00	209,200.00	21.6%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	7,815.00	7,815.00	7,815.00	New
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	70,859.00	70,859.00	0.00	70,859.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	459,762.00	459,762.00	36,263.15	459,762.00	0.00	0.0%
Tax Relief Subventions								

2023-24 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	142,814.00	142,814.00	0.00	150,696.00	7,882.00	5.5%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,640,504.00	2,640,504.00	817,235.39	2,804,873.00	164,369.00	6.2%
TOTAL, OTHER STATE REVENUE			3,319,939.00	3,319,939.00	861,313.54	3,500,005.00	180,066.00	5.4%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	900,000.00	900,000.00	0.00	900,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	495,305.00	495,305.00	185,342.93	495,305.00	0.00	0.0%
Interest		8660	191,803.00	191,803.00	122,013.77	191,803.00	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								



**2023-24 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	700,903.00	700,903.00	1,067,438.15	1,070,421.00	369,518.00	52.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
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			2,423,011.00	2,423,011.00	1,374,794.85	2,792,529.00	369,518.00	15.3%
TOTAL, REVENUES			32,220,296.00	32,220,296.00	16,036,522.73	33,107,220.00	886,924.00	2.8%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	10,977,114.00	10,977,114.00	2,061,564.11	11,128,592.00	(151,478.00)	-1.4%
Certificated Pupil Support Salaries		1200	845,529.00	845,529.00	140,069.28	911,313.00	(65,784.00)	-7.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,755,088.00	1,755,088.00	511,818.80	1,700,066.00	55,022.00	3.1%
Other Certificated Salaries		1900	893,796.00	893,796.00	151,180.52	781,843.00	111,953.00	12.5%
TOTAL, CERTIFICATED SALARIES			14,471,527.00	14,471,527.00	2,864,632.71	14,521,814.00	(50,287.00)	-0.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,131,605.00	1,131,605.00	220,027.49	871,534.00	260,071.00	23.0%
Classified Support Salaries		2200	1,131,235.00	1,131,235.00	297,176.08	1,075,029.00	56,206.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	850,595.00	850,595.00	293,714.38	993,435.00	(142,840.00)	-16.8%
Clerical, Technical and Office Salaries		2400	1,130,563.00	1,130,563.00	324,129.88	1,149,561.00	(18,998.00)	-1.7%
Other Classified Salaries		2900	434,222.00	434,222.00	96,949.64	489,191.00	(54,969.00)	-12.7%
TOTAL, CLASSIFIED SALARIES			4,678,220.00	4,678,220.00	1,231,997.47	4,578,750.00	99,470.00	2.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,060,053.00	4,060,053.00	544,624.32	4,091,232.00	(31,179.00)	-0.8%
PERS		3201-3202	1,180,789.00	1,180,789.00	298,755.02	1,189,995.00	(9,206.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	598,300.00	598,300.00	130,554.72	594,530.00	3,770.00	0.6%
Health and Welfare Benefits		3401-3402	1,581,615.00	1,581,615.00	256,073.79	1,531,252.00	50,363.00	3.2%
Unemployment Insurance		3501-3502	96,711.00	96,711.00	2,002.23	93,259.00	3,452.00	3.6%
Workers' Compensation		3601-3602	493,274.00	493,274.00	83,654.00	488,640.00	4,634.00	0.9%
OPEB, Allocated		3701-3702	310,000.00	310,000.00	77,195.26	310,000.00	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	376.00	1,222.00	(1,222.00)	New

2023-24 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			8,320,742.00	8,320,742.00	1,393,235.34	8,300,130.00	20,612.00	0.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	400,136.00	400,136.00	206,403.81	692,802.00	(292,666.00)	-73.1%
Noncapitalized Equipment		4400	80,000.00	80,000.00	56,626.68	356,234.00	(276,234.00)	-345.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			480,136.00	480,136.00	263,030.49	1,049,036.00	(568,900.00)	-118.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,170,310.00	1,170,310.00	149,281.48	1,751,373.00	(581,063.00)	-49.7%
Travel and Conferences		5200	65,858.00	65,858.00	24,279.39	102,091.00	(36,233.00)	-55.0%
Dues and Memberships		5300	19,075.00	19,075.00	25,127.96	43,506.00	(24,431.00)	-128.1%
Insurance		5400-5450	316,000.00	316,000.00	448,073.92	449,074.00	(133,074.00)	-42.1%
Operations and Housekeeping Services		5500	439,480.00	439,480.00	119,990.56	439,840.00	(360.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,960,932.00	2,960,932.00	810,936.41	4,674,238.00	(1,713,306.00)	-57.9%
Communications		5900	168,620.00	168,620.00	78,698.39	198,300.00	(29,680.00)	-17.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,140,275.00	5,140,275.00	1,656,388.11	7,658,422.00	(2,518,147.00)	-49.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	12,415.88	22,416.00	(12,416.00)	-124.2%
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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	12,415.88	22,416.00	(12,416.00)	-124.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	327,148.00	327,148.00	54,157.90	343,108.00	(15,960.00)	-4.9%
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%

Millbrae Elementary  
San Mateo County

2023-24 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000  
Form 011  
E81EEUYKFJ(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To 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	981.43	11,261.00	(11,261.00)	New
Other Debt Service - Principal		7439	0.00	0.00	934.57	11,731.00	(11,731.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			327,148.00	327,148.00	56,073.90	366,100.00	(38,952.00)	-11.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(39,185.00)	(39,185.00)	0.00	(39,185.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(39,185.00)	(39,185.00)	0.00	(39,185.00)	0.00	0.0%
TOTAL, EXPENDITURES			33,388,863.00	33,388,863.00	7,477,773.90	36,457,483.00	(3,068,620.00)	-9.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
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%

2023-24 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	1,228,215.84
6266	Educator Effectiveness, FY 2021-22	56,703.63
6300	Lottery: Instructional Materials	79,662.70
6537	Special Ed: Learning Recovery Support	.27
6546	Mental Health-Related Services	35,719.95
6547	Special Education Early Intervention Preschool Grant	104,193.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	843,706.68
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.57
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	212,888.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.09
7435	Learning Recovery Emergency Block Grant	106,497.28
9010	Other Restricted Local	179,034.30
Total, Restricted Balance		2,846,622.31

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	438,317.00	438,317.00	(34,069.15)	469,442.00	31,125.00	7.1%
3) Other State Revenue		8300-8599	800,000.00	800,000.00	(162,505.66)	884,284.00	84,284.00	10.5%
4) Other Local Revenue		8600-8799	7,578.00	7,578.00	7,497.73	10,078.00	2,500.00	33.0%
5) TOTAL, REVENUES			1,245,895.00	1,245,895.00	(189,077.08)	1,363,804.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	474,262.00	474,262.00	123,657.67	470,645.00	3,617.00	0.8%
3) Employee Benefits		3000-3999	248,164.00	248,164.00	51,982.81	248,323.00	(159.00)	-0.1%
4) Books and Supplies		4000-4999	636,221.00	636,221.00	111,884.53	751,630.00	(115,409.00)	-18.1%
5) Services and Other Operating Expenditures		5000-5999	46,314.00	46,314.00	17,435.95	50,964.00	(4,650.00)	-10.0%
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	39,185.00	39,185.00	0.00	39,185.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,444,146.00	1,444,146.00	304,960.96	1,560,747.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(198,251.00)	(198,251.00)	(494,038.04)	(196,943.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(198,251.00)	(198,251.00)	(494,038.04)	(196,943.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,292,654.24	1,292,654.24		1,292,654.24	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)			1,292,654.24	1,292,654.24		1,292,654.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,292,654.24	1,292,654.24		1,292,654.24		
2) Ending Balance, June 30 (E + F1e)			1,094,403.24	1,094,403.24		1,095,711.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,094,403.24	1,094,403.24		1,095,711.24		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	438,317.00	438,317.00	(34,069.15)	469,442.00	31,125.00	7.1%
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			438,317.00	438,317.00	(34,069.15)	469,442.00	31,125.00	7.1%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	800,000.00	800,000.00	(162,505.66)	884,284.00	84,284.00	10.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			800,000.00	800,000.00	(162,505.66)	884,284.00	84,284.00	10.5%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,778.00	6,778.00	7,451.24	9,278.00	2,500.00	36.9%
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	800.00	800.00	46.49	800.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,578.00	7,578.00	7,497.73	10,078.00	2,500.00	33.0%
TOTAL, REVENUES			1,245,895.00	1,245,895.00	(189,077.08)	1,363,804.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	295,925.00	295,925.00	63,876.49	289,808.00	6,117.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	164,918.00	164,918.00	54,972.68	164,918.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	13,419.00	13,419.00	4,808.50	15,919.00	(2,500.00)	-18.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			474,262.00	474,262.00	123,657.67	470,645.00	3,617.00	0.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	116,916.00	116,916.00	31,399.40	117,061.00	(145.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	36,281.00	36,281.00	9,369.42	36,295.00	(14.00)	0.0%
Health and Welfare Benefits		3401-3402	80,575.00	80,575.00	8,594.18	80,575.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,372.00	2,372.00	61.29	2,372.00	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)
Workers' Compensation		3601-3602	12,020.00	12,020.00	2,558.52	12,020.00	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			248,164.00	248,164.00	51,982.81	248,323.00	(159.00)	-0.1%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	32,500.00	32,500.00	8,791.17	32,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	603,721.00	603,721.00	103,093.36	719,130.00	(115,409.00)	-19.1%
TOTAL, BOOKS AND SUPPLIES			636,221.00	636,221.00	111,884.53	751,630.00	(115,409.00)	-18.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,400.00	1,400.00	25.95	2,250.00	(850.00)	-60.7%
Dues and Memberships		5300	550.00	550.00	0.00	2,350.00	(1,800.00)	-327.3%
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	43,884.00	43,884.00	17,250.00	45,884.00	(2,000.00)	-4.6%
Communications		5900	480.00	480.00	160.00	480.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,314.00	46,314.00	17,435.95	50,964.00	(4,650.00)	-10.0%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	39,185.00	39,185.00	0.00	39,185.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			39,185.00	39,185.00	0.00	39,185.00	0.00	0.0%
TOTAL, EXPENDITURES			1,444,146.00	1,444,146.00	304,960.96	1,560,747.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								



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)
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,031,030.12
5314	Child Nutrition: NSLP Equipment Assistance Grants	.14
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	62,332.92
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	2,348.06
Total, Restricted Balance		1,095,711.24

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,430.00	11,430.00	7,437.95	11,430.00	0.00	0.0%
5) TOTAL, REVENUES			11,430.00	11,430.00	7,437.95	11,430.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,430.00	11,430.00	7,437.95	11,430.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,430.00	11,430.00	7,437.95	11,430.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	915,133.23	915,133.23		915,133.23	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)			915,133.23	915,133.23		915,133.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			915,133.23	915,133.23		915,133.23		
2) Ending Balance, June 30 (E + F1e)			926,563.23	926,563.23		926,563.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	926,563.23	926,563.23		926,563.23		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	11,430.00	11,430.00	7,437.95	11,430.00	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			11,430.00	11,430.00	7,437.95	11,430.00	0.00	0.0%
TOTAL, REVENUES			11,430.00	11,430.00	7,437.95	11,430.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Millbrae Elementary  
San Mateo County

2023-24 First Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Restricted Detail

41689730000000  
Form 171  
E81EEUYKFJ(2023-24)

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	698.00	698.00	419.29	698.00	0.00	0.0%
5) TOTAL, REVENUES			698.00	698.00	419.29	698.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			698.00	698.00	419.29	698.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			698.00	698.00	419.29	698.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	51,587.31	51,587.31		51,587.31	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)			51,587.31	51,587.31		51,587.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,587.31	51,587.31		51,587.31		
2) Ending Balance, June 30 (E + F1e)			52,285.31	52,285.31		52,285.31		
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	52,285.31	52,285.31		52,285.31		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	698.00	698.00	419.29	698.00	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			698.00	698.00	419.29	698.00	0.00	0.0%
TOTAL, REVENUES			698.00	698.00	419.29	698.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%

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



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

Millbrae Elementary  
San Mateo County

2023-24 First Interim  
Foundation Special Revenue Fund  
Restricted Detail

41689730000000  
Form 19I  
E81EEUYKFJ(2023-24)

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	52,285.31
Total, Restricted Balance		52,285.31

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,241.00	29,241.00	17,586.74	29,241.00	0.00	0.0%
5) TOTAL, REVENUES			29,241.00	29,241.00	17,586.74	29,241.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			29,241.00	29,241.00	17,586.74	29,241.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			29,241.00	29,241.00	17,586.74	29,241.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,163,796.34	2,163,796.34		2,163,796.34	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)			2,163,796.34	2,163,796.34		2,163,796.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,163,796.34	2,163,796.34		2,163,796.34		
2) Ending Balance, June 30 (E + F1e)			2,193,037.34	2,193,037.34		2,193,037.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,927,565.92	1,927,565.92		1,927,565.92		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	265,471.42	265,471.42		265,471.42		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	29,241.00	29,241.00	17,586.74	29,241.00	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			29,241.00	29,241.00	17,586.74	29,241.00	0.00	0.0%
TOTAL, REVENUES			29,241.00	29,241.00	17,586.74	29,241.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Millbrae Elementary  
San Mateo County

2023-24 First Interim  
Special Reserve Fund for Postemployment Benefits  
Restricted Detail

41689730000000  
Form 201  
E81EEUYKFJ(2023-24)

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	1,927,565.92
Total, Restricted Balance		1,927,565.92

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	113,715.00	113,715.00	9,332.27	113,715.00	0.00	0.0%
5) TOTAL, REVENUES			113,715.00	113,715.00	9,332.27	113,715.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	20,000.00	12,482.08	56,380.00	(36,380.00)	-181.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	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			20,000.00	20,000.00	12,482.08	56,380.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			93,715.00	93,715.00	(3,149.81)	57,335.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			93,715.00	93,715.00	(3,149.81)	57,335.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,151,098.73	1,151,098.73		1,151,098.73	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)			1,151,098.73	1,151,098.73		1,151,098.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,151,098.73	1,151,098.73		1,151,098.73		
2) Ending Balance, June 30 (E + F1e)			1,244,813.73	1,244,813.73		1,208,433.73		
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	1,196,660.46	1,196,660.46		1,196,660.46		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	48,153.27	48,153.27		11,773.27		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,715.00	13,715.00	9,332.27	13,715.00	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	100,000.00	100,000.00	0.00	100,000.00	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			113,715.00	113,715.00	9,332.27	113,715.00	0.00	0.0%
TOTAL, REVENUES			113,715.00	113,715.00	9,332.27	113,715.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	20,000.00	12,482.08	56,380.00	(36,380.00)	-181.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	20,000.00	12,482.08	56,380.00	(36,380.00)	-181.9%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service - 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			20,000.00	20,000.00	12,482.08	56,380.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Millbrae Elementary  
San Mateo County

2023-24 First Interim  
Capital Facilities Fund  
Restricted Detail

41689730000000  
Form 25I  
E81EEUYKFJ(2023-24)

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	1,196,660.46
Total, Restricted Balance		1,196,660.46

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	743,699.00	743,699.00	125,937.91	743,699.00	0.00	0.0%
5) TOTAL, REVENUES			743,699.00	743,699.00	125,937.91	743,699.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	63,200.00	63,200.00	40,968.89	63,200.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	169,076.00	169,076.00	74,655.84	182,876.00	(13,800.00)	-8.2%
6) Capital Outlay		6000-6999	1,050,000.00	1,050,000.00	222,067.64	1,050,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,282,276.00	1,282,276.00	337,692.37	1,296,076.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(538,577.00)	(538,577.00)	(211,754.46)	(552,377.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(95,391.00)	(95,391.00)	0.00	(95,391.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(633,968.00)	(633,968.00)	(211,754.46)	(647,768.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,343,087.78	13,343,087.78		13,343,087.78	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)			13,343,087.78	13,343,087.78		13,343,087.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,343,087.78	13,343,087.78		13,343,087.78		
2) Ending Balance, June 30 (E + F1e)			12,709,119.78	12,709,119.78		12,695,319.78		
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	2,691,305.38	2,691,305.38		2,691,305.38		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	10,017,814.40	10,017,814.40		10,004,014.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	315,000.00	315,000.00	0.00	315,000.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	20,540.00	20,540.00	20,540.86	20,540.00	0.00	0.0%
Interest		8660	228,159.00	228,159.00	105,397.05	228,159.00	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			743,699.00	743,699.00	125,937.91	743,699.00	0.00	0.0%
TOTAL, REVENUES			743,699.00	743,699.00	125,937.91	743,699.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Millbrae Elementary  
San Mateo County

2023-24 First Interim  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

41689730000000  
Form 401  
E81EEUYKFJ(2023-24)

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 Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	56,000.00	56,000.00	40,968.89	56,000.00	0.00	0.0%
Noncapitalized Equipment		4400	7,200.00	7,200.00	0.00	7,200.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			63,200.00	63,200.00	40,968.89	63,200.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,076.00	19,076.00	14,285.84	32,876.00	(13,800.00)	-72.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,000.00	150,000.00	60,370.00	150,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			169,076.00	169,076.00	74,655.84	182,876.00	(13,800.00)	-8.2%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,000,000.00	1,000,000.00	222,067.64	1,000,000.00	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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,050,000.00	1,050,000.00	222,067.64	1,050,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,282,276.00	1,282,276.00	337,692.37	1,296,076.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								

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)
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			95,391.00	95,391.00	0.00	95,391.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(95,391.00)	(95,391.00)	0.00	(95,391.00)		

Millbrae Elementary  
San Mateo County

2023-24 First Interim  
Special Reserve Fund for Capital Outlay Projects  
Restricted Detail

41689730000000  
Form 401  
E81EEUYKFJ(2023-24)

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	2,691,305.38
Total, Restricted Balance		2,691,305.38

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,089.21	2,089.21	1,949.76	2,093.33	4.12	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	2,089.21	2,089.21	1,949.76	2,093.33	4.12	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI	3.80	3.80	3.80		(3.80)	-100.0%
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	3.80	3.80	3.80	0.00	(3.80)	-100.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	2,093.01	2,093.01	1,953.56	2,093.33	.32	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						



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

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

2023-24 First Interim  
AVERAGE DAILY ATTENDANCE

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

Millbrae Elementary  
San Mateo County

First Interim  
2023-24 Budget  
Cashflow Worksheet - Budget Year (1)

41 68973 0000000  
Form CASH  
E81EEUYKFJ(2023-24)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			12,618,017.64	14,202,953.27	15,988,756.79	18,174,528.04	20,453,209.88	19,246,462.38	5,947,669.67	5,852,876.92
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,708,741.00	2,708,741.00	4,400,162.00	2,708,741.00	0.00	1,615,939.50	944,374.82	1,082,516.34
Property Taxes	8020-8079		(1,980.65)	90,657.34	119,587.09	720,884.25	1,126,146.48	(13,072,209.94)	651,034.20	947,622.71
Miscellaneous Funds	8080-8099			312,438.74	(288,935.66)				831,847.50	
Federal Revenue	8100-8299		40,184.00		61,003.24	245,667.36		189,716.09	142,973.05	(30,182.67)
Other State Revenue	8300-8599		189,446.00	275,616.04	592,173.23	(195,921.73)	168,359.00	273,872.67	32,111.16	49,619.80
Other Local Revenue	8600-8799		225,793.22	57,746.19	175,829.20	915,426.24	66,422.36	681,220.43	231,184.44	44,554.63
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,162,183.57	3,445,199.31	5,059,819.10	4,394,797.12	1,360,927.84	(10,311,461.25)	2,833,525.17	2,094,130.81
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		56,188.17	166,051.54	1,338,720.76	1,303,672.24	1,327,115.60	1,394,958.67	1,318,857.75	1,326,790.37
Classified Salaries	2000-2999		181,393.37	237,912.66	445,633.01	367,058.43	368,951.39	372,283.05	412,615.88	382,814.59
Employee Benefits	3000-3999		117,297.03	148,155.67	578,019.41	549,763.23	590,659.44	603,258.29	684,859.32	602,797.43
Books and Supplies	4000-4999		5,962.91	185,493.50	35,498.12	36,075.96	40,072.35	40,888.18	40,443.30	24,603.40
Services	5000-5999		489,844.48	454,249.40	301,012.40	411,281.83	484,744.60	495,244.20	674,997.84	480,756.37
Capital Outlay	6000-6599		0.00	12,415.88					(1,899.75)	(2,917.25)
Other Outgo	7000-7499		0.00	54,157.90	1,916.00		6,251.32	80,699.07	1,357.17	1,461.53
Interfund Transfers Out	7600-7629		0.00							

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00							
TOTAL DISBURSEMENTS			850,685.96	1,258,436.55	2,700,799.70	2,667,851.69	2,817,794.70	2,987,331.46	3,131,231.51	2,816,306.44
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	2,500.00								
Accounts Receivable	9200-9299	2,065,586.58	9,683.75	2,508.65	512,000.65	765,503.38	187,245.95		588,644.20	
Due From Other Funds	9310	189,518.13				189,518.13				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		2,257,604.71	9,683.75	2,508.65	512,000.65	955,021.51	187,245.95	0.00	588,644.20	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(1,460,028.45)	736,245.73	403,467.89	48,296.94	(50,839.31)	(62,873.41)		385,730.61	
Due To Other Funds	9610	(454,124.41)				454,124.41				
Current Loans	9640									
Unearned Revenues	9650	(636,951.86)			636,951.86					
Deferred Inflows of Resources	9690									
SUBTOTAL		(2,551,104.72)	736,245.73	403,467.89	685,248.80	403,285.10	(62,873.41)	0.00	385,730.61	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		4,808,709.43	(726,561.98)	(400,959.24)	(173,248.15)	551,736.41	250,119.36	0.00	202,913.59	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,584,935.63	1,785,803.52	2,185,771.25	2,278,681.84	(1,206,747.50)	(13,298,792.71)	(94,792.75)	(722,175.63)
F. ENDING CASH (A + E)			14,202,953.27	15,988,756.79	18,174,528.04	20,453,209.88	19,246,462.38	5,947,669.67	5,852,876.92	5,130,701.29
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Millbrae Elementary  
San Mateo County

First Interim  
2023-24 Budget  
Cashflow Worksheet - Budget Year (1)

41 68973 0000000  
Form CASH  
E81EEUYKFJ(2023-24)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		5,130,701.29	5,924,083.43	9,713,177.57	9,886,186.15				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,698,455.84	1,082,516.34	1,082,516.34	2,698,455.84	0.00	(.02)	23,731,160.00	23,731,160.00
Property Taxes	8020-8079	1,318,479.86	6,127,022.36	1,395,046.58	634,245.71		.01	56,536.00	56,536.00
Miscellaneous Funds	8080-8099		(7,832.36)	824,011.14	(7,834.36)	184,855.00		1,848,550.00	1,848,550.00
Federal Revenue	8100-8299	136,680.72	43,851.07	(52,165.93)	141,324.57	259,388.50		1,178,440.00	1,178,440.00
Other State Revenue	8300-8599	46,187.58	109,898.20	99,696.80	1,822,418.66	36,527.60	(.01)	3,500,005.00	3,500,005.00
Other Local Revenue	8600-8799	44,868.63	326,401.33	148,830.80	(125,748.47)			2,792,529.00	2,792,529.00
Interfund Transfers In	8910-8929				95,391.00			95,391.00	95,391.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		4,244,672.63	7,681,856.94	3,497,935.73	5,258,252.95	480,771.10	(.02)	33,202,611.00	33,202,611.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,338,820.66	1,897,629.56	1,429,024.92	1,438,856.76	185,127.00		14,521,814.00	14,521,814.00
Classified Salaries	2000-2999	389,561.90	559,929.13	396,781.43	436,866.16	26,949.00		4,578,750.00	4,578,750.00
Employee Benefits	3000-3999	602,738.05	886,789.08	646,040.69	2,241,329.35	48,423.00	.01	8,300,130.00	8,300,130.00
Books and Supplies	4000-4999	118,251.76	42,357.69	77,219.86	219,334.97	182,834.00		1,049,036.00	1,049,036.00
Services	5000-5999	926,094.63	511,342.37	706,527.16	1,273,515.72	448,811.00		7,658,422.00	7,658,422.00
Capital Outlay	6000-6599	(1,899.72)	(1,899.72)	(1,772.04)	20,388.60			22,416.00	22,416.00
Other Outgo	7000-7499	77,723.21	(3,385.31)	71,105.13	(18,529.00)	54,158.00	(.02)	326,915.00	326,915.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Millbrae Elementary  
San Mateo County

First Interim  
2023-24 Budget  
Cashflow Worksheet - Budget Year (1)

41 68973 0000000  
Form CASH  
E81EEUYKFJ(2023-24)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,451,290.49	3,892,762.80	3,324,927.15	5,611,762.56	946,302.00	(.01)	36,457,483.00	36,457,483.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							2,065,586.58	
Due From Other Funds	9310							189,518.13	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	2,255,104.71	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							1,460,028.45	
Due To Other Funds	9610							454,124.41	
Current Loans	9640							0.00	
Unearned Revenues	9650							636,951.86	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	2,551,104.72	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(296,000.01)	
E. NET INCREASE/DECREASE (B - C + D)		793,382.14	3,789,094.14	173,008.58	(353,509.61)	(465,530.90)	(.01)	(3,550,872.01)	(3,254,872.00)
F. ENDING CASH (A + E)		5,924,083.43	9,713,177.57	9,886,186.15	9,532,676.54				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,067,145.63	

Millbrae Elementary  
San Mateo County

First Interim  
2023-24 Budget  
Cashflow Worksheet - Budget Year (2)

41 68973 0000000  
Form CASH  
E81EEUYKFJ(2023-24)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			9,532,676.54	12,270,800.89	15,224,453.72	16,672,305.01	18,374,427.98	16,060,691.16	14,285,700.85	13,983,569.64
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,510,960.00	3,510,960.00	3,510,960.00	3,510,960.00			1,404,384.00	1,591,635.20
Property Taxes	8020-8079							25,441.20		
Miscellaneous Funds	8080-8099			324,748.83	(300,319.73)				864,622.29	
Federal Revenue	8100-8299		19,790.29		30,043.59	120,989.15		93,433.61	70,413.05	(14,864.72)
Other State Revenue	8300-8599		169,235.88	246,213.28	529,000.11	(175,020.77)	150,398.44	244,655.89	28,685.53	44,326.35
Other Local Revenue	8600-8799		201,979.62	51,655.91	157,285.13	818,879.52	59,417.03	609,374.55	206,802.25	39,855.61
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,901,965.79	4,133,578.02	3,926,969.10	4,275,807.90	209,815.47	972,905.25	2,574,907.12	1,660,952.44
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		52,431.05	154,948.22	1,249,204.93	1,216,499.98	1,238,375.76	1,301,682.39	1,230,670.09	1,238,072.28
Classified Salaries	2000-2999		180,238.55	236,398.02	442,795.95	364,721.60	366,602.51	369,912.96	409,989.02	380,377.45
Employee Benefits	3000-3999		111,894.28	141,331.56	551,395.61	524,440.92	563,453.44	575,471.98	653,314.44	575,032.35
Books and Supplies	4000-4999		4,181.22	130,069.03	24,891.47	25,296.66	28,098.95	28,671.01	28,359.06	17,252.03
Services	5000-5999		403,017.69	373,731.97	247,656.81	338,380.57	398,821.78	407,460.29	555,351.92	395,540.48
Capital Outlay	6000-6599			12,759.80					(1,952.37)	(2,998.06)
Other Outgo	7000-7499			52,122.61	1,844.00		6,016.40	77,666.35	1,306.17	1,406.60
Interfund Transfers Out	7600-7629									



Millbrae Elementary  
San Mateo County

First Interim  
2023-24 Budget  
Cashflow Worksheet - Budget Year (2)

41 68973 0000000  
Form CASH  
E81EEUYKFJ(2023-24)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			751,762.79	1,101,361.21	2,517,788.77	2,469,339.73	2,601,368.84	2,760,864.98	2,877,038.33	2,604,683.13
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	2,500.00								
Accounts Receivable	9200-9299	480,771.10	146,094.65	79,347.27	120,118.86	44,424.35	77,816.55	12,969.42		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		483,271.10	146,094.65	79,347.27	120,118.86	44,424.35	77,816.55	12,969.42	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	946,302.00	558,173.30	157,911.25	81,447.90	148,769.55				
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		946,302.00	558,173.30	157,911.25	81,447.90	148,769.55	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(463,030.90)	(412,078.65)	(78,563.98)	38,670.96	(104,345.20)	77,816.55	12,969.42	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			2,738,124.35	2,953,652.83	1,447,851.29	1,702,122.97	(2,313,736.82)	(1,774,990.31)	(302,131.21)	(943,730.69)
F. ENDING CASH (A + E)			12,270,800.89	15,224,453.72	16,672,305.01	18,374,427.98	16,060,691.16	14,285,700.85	13,983,569.64	13,039,838.95
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Millbrae Elementary  
San Mateo County

First Interim  
2023-24 Budget  
Cashflow Worksheet - Budget Year (2)

41 68973 0000000  
Form CASH  
E81EEUYKFJ(2023-24)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		13,039,838.95	11,651,119.81	10,053,557.77	9,652,112.86				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,591,635.20	1,591,635.20	1,591,635.20	1,591,635.20			23,406,400.00	23,406,400.00
Property Taxes	8020-8079		25,441.20		5,653.60			56,536.00	56,536.00
Miscellaneous Funds	8080-8099		(8,140.95)	856,477.18	(8,143.03)	192,138.29	(.01)	1,921,382.87	1,921,382.87
Federal Revenue	8100-8299	67,314.13	21,596.29	(25,691.29)	69,601.19	127,746.70	.01	580,372.00	580,372.00
Other State Revenue	8300-8599	41,260.28	98,174.25	89,061.13	1,628,002.79	32,630.83	.01	3,126,624.00	3,126,624.00
Other Local Revenue	8600-8799	40,136.50	291,976.96	133,134.15	(112,486.23)		(.02)	2,498,010.98	2,498,010.98
Interfund Transfers In	8910-8929				80,000.00			80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,740,346.11	2,020,682.95	2,644,616.37	3,254,263.52	352,515.82	(.01)	31,669,325.85	31,669,325.85
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,249,298.15	1,770,741.34	1,333,470.75	1,342,645.17	172,748.17		13,550,788.28	13,550,788.28
Classified Salaries	2000-2999	387,081.81	556,364.41	394,255.37	434,084.91	26,777.43	.01	4,549,600.00	4,549,600.00
Employee Benefits	3000-3999	574,975.70	845,943.24	616,283.80	2,138,092.86	46,192.62	(.01)	7,917,822.79	7,917,822.81
Books and Supplies	4000-4999	82,918.76	29,701.44	54,146.98	153,798.85	128,204.18		735,589.64	735,589.64
Services	5000-5999	761,940.84	420,704.99	581,292.54	1,047,780.22	369,257.55	(.01)	6,300,937.64	6,300,937.64
Capital Outlay	6000-6599	(1,952.34)	(1,952.34)	(1,821.12)	20,953.36		(.01)	23,036.92	23,036.92
Other Outgo	7000-7499	74,802.33	(3,258.09)	68,432.96	(17,832.71)	52,122.71		314,629.33	314,629.33
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Millbrae Elementary  
San Mateo County

First Interim  
2023-24 Budget  
Cashflow Worksheet - Budget Year (2)

41 68973 0000000  
Form CASH  
E81EEUYKFJ(2023-24)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,129,065.25	3,618,244.99	3,046,061.28	5,119,522.66	795,302.66	(.02)	33,392,404.60	33,392,404.62
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299					(352,515.82)		128,255.28	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(352,515.82)	0.00	128,255.28	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					(795,302.65)		150,999.35	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(795,302.65)	0.00	150,999.35	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	442,786.83	0.00	(22,744.07)	
E. NET INCREASE/DECREASE (B - C + D)		(1,388,719.14)	(1,597,562.04)	(401,444.91)	(1,865,259.14)	(.01)	.01	(1,745,822.82)	(1,723,078.77)
F. ENDING CASH (A + E)		11,651,119.81	10,053,557.77	9,652,112.86	7,786,853.72				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,786,853.72	

Millbrae Elementary  
San Mateo County

First Interim  
2023-24 Projected Year Totals  
Every Student Succeeds Act Maintenance of Effort  
Expenditures

41 68973 0000000  
Form ESMOE  
E81EEUYKFJ(2023-24)

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	36,457,483.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,366,847.00
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	114,692.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	22,416.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	22,992.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				160,100.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	196,943.00
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)				34,127,479.00
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				1,953.56
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,469.38
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		<b>Total</b>		<b>Per ADA</b>

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	26,365,207.74	13,009.70
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)	26,365,207.74	13,009.70
B. Required effort (Line A.2 times 90%)	23,728,686.97	11,708.73
C. Current year expenditures (Line I.E and Line II.B)	34,127,479.00	17,469.38
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>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.)</p>	<p>MOE Met</p>	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	<p>0.00%</p>	<p>0.00%</p>

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

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	23,787,696.00	(1.37%)	23,462,936.00	.99%	23,695,512.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	420,879.00	(1.78%)	413,374.00	0.00%	413,374.00
4. Other Local Revenues	8600-8799	813,011.00	0.00%	813,011.00	0.00%	813,011.00
5. Other Financing Sources						
a. Transfers In	8900-8929	95,391.00	(16.13%)	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(5,031,042.00)	(2.61%)	(4,899,713.09)	3.26%	(5,059,562.26)
6. Total (Sum lines A1 thru A5c)		20,085,935.00	(1.08%)	19,869,607.91	.37%	19,942,334.74
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,543,247.00		10,754,111.94
b. Step & Column Adjustment				210,864.94		215,082.24
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,543,247.00	2.00%	10,754,111.94	2.00%	10,969,194.18
2. Classified Salaries						
a. Base Salaries				2,795,038.00		2,850,938.76
b. Step & Column Adjustment				55,900.76		57,018.78
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,795,038.00	2.00%	2,850,938.76	2.00%	2,907,957.54
3. Employee Benefits	3000-3999	4,868,098.00	1.83%	4,957,152.57	1.80%	5,046,396.73
4. Books and Supplies	4000-4999	574,915.00	2.77%	590,840.15	2.49%	605,552.07
5. Services and Other Operating Expenditures	5000-5999	2,396,115.00	2.77%	2,462,487.39	2.49%	2,523,803.32
6. Capital Outlay	6000-6999	10,000.00	2.77%	10,277.00	2.49%	10,532.90
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	50,452.00	2.77%	51,849.52	2.49%	53,140.57
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(82,680.00)	2.77%	(84,970.24)	2.49%	(87,085.99)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		21,155,185.00	2.07%	21,592,687.09	2.02%	22,029,491.32
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,069,250.00)		(1,723,079.18)		(2,087,156.58)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,292,273.32		6,223,023.32		4,499,944.14
2. Ending Fund Balance (Sum lines C and D1)		6,223,023.32		4,499,944.14		2,412,787.56
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,600,307.66		2,877,228.86		790,073.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,093,724.49		1,001,772.14		1,021,568.14



Millbrae Elementary  
San Mateo County

2023-24 First Interim  
General Fund  
Multiyear Projections  
Unrestricted

41 68973 0000000  
Form MYPI  
E81EEUYKFJ(2023-24)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	526,491.17		618,443.14		598,646.42
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,223,023.32		4,499,944.14		2,412,787.56
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,093,724.49		1,001,772.14		1,021,568.14
c. Unassigned/Unappropriated	9790	526,491.17		618,443.14		598,646.42
(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)		1,620,215.66		1,620,215.28		1,620,214.56
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,848,550.00	3.94%	1,921,382.87	3.29%	1,984,596.37
2. Federal Revenues	8100-8299	1,178,440.00	(50.75%)	580,372.00	0.00%	580,372.00
3. Other State Revenues	8300-8599	3,079,126.00	(11.88%)	2,713,250.00	0.00%	2,713,250.00
4. Other Local Revenues	8600-8799	1,979,518.00	(14.88%)	1,685,000.00	0.00%	1,685,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	5,031,042.00	(2.61%)	4,899,713.09	3.26%	5,059,562.26
6. Total (Sum lines A1 thru A5c)		13,116,676.00	(10.04%)	11,799,717.96	1.89%	12,022,780.63
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,978,567.00		2,796,676.34
b. Step & Column Adjustment				79,571.34		55,933.53
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,261,462.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,978,567.00	(29.71%)	2,796,676.34	2.00%	2,852,609.87
2. Classified Salaries						
a. Base Salaries				1,783,712.00		1,698,661.24
b. Step & Column Adjustment				35,674.24		33,973.22
c. Cost-of-Living Adjustment						
d. Other Adjustments				(120,725.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,783,712.00	(4.77%)	1,698,661.24	2.00%	1,732,634.46
3. Employee Benefits	3000-3999	3,432,032.00	(13.73%)	2,960,670.24	4.79%	3,102,541.51
4. Books and Supplies	4000-4999	474,121.00	(69.47%)	144,749.49	2.49%	148,353.75
5. Services and Other Operating Expenditures	5000-5999	5,262,307.00	(27.06%)	3,838,450.25	(.55%)	3,817,153.66
6. Capital Outlay	6000-6999	12,416.00	2.77%	12,759.92	2.49%	13,077.65
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	315,648.00	(3.99%)	303,050.23	2.49%	310,596.18
8. Other Outgo - Transfers of Indirect Costs	7300-7399	43,495.00	2.77%	44,699.81	2.49%	45,812.84
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)		15,302,298.00	(22.89%)	11,799,717.52	1.89%	12,022,779.92
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,185,622.00)		.44		.71
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		5,032,244.31		2,846,622.31		2,846,622.75
2. Ending Fund Balance (Sum lines C and D1)		2,846,622.31		2,846,622.75		2,846,623.46
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,846,622.31		2,846,622.75		2,846,623.46
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,846,622.31		2,846,622.75		2,846,623.46
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
FY 24-25 restricted certificated and classified salaries reflects a reduction in one time revenue that was utilized for certificated and classified salaries that are not included as on going. Certificated FTE 6.4 and Classified FTE 1.5.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	25,636,246.00	(.98%)	25,384,318.87	1.17%	25,680,108.37
2. Federal Revenues	8100-8299	1,178,440.00	(50.75%)	580,372.00	0.00%	580,372.00
3. Other State Revenues	8300-8599	3,500,005.00	(10.67%)	3,126,624.00	0.00%	3,126,624.00
4. Other Local Revenues	8600-8799	2,792,529.00	(10.55%)	2,498,011.00	0.00%	2,498,011.00
5. Other Financing Sources						
a. Transfers In	8900-8929	95,391.00	(16.13%)	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		33,202,611.00	(4.62%)	31,669,325.87	.93%	31,965,115.37
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				14,521,814.00		13,550,788.28
b. Step & Column Adjustment				290,436.28		271,015.77
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,261,462.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,521,814.00	(6.69%)	13,550,788.28	2.00%	13,821,804.05
2. Classified Salaries						
a. Base Salaries				4,578,750.00		4,549,600.00
b. Step & Column Adjustment				91,575.00		90,992.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(120,725.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,578,750.00	(.64%)	4,549,600.00	2.00%	4,640,592.00
3. Employee Benefits	3000-3999	8,300,130.00	(4.61%)	7,917,822.81	2.92%	8,148,938.24
4. Books and Supplies	4000-4999	1,049,036.00	(29.88%)	735,589.64	2.49%	753,905.82
5. Services and Other Operating Expenditures	5000-5999	7,658,422.00	(17.73%)	6,300,937.64	.64%	6,340,956.98
6. Capital Outlay	6000-6999	22,416.00	2.77%	23,036.92	2.49%	23,610.55
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	366,100.00	(3.06%)	354,899.75	2.49%	363,736.75
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(39,185.00)	2.77%	(40,270.43)	2.49%	(41,273.15)
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)		36,457,483.00	(8.41%)	33,392,404.61	1.98%	34,052,271.24
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(3,254,872.00)		(1,723,078.74)		(2,087,155.87)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		12,324,517.63		9,069,645.63		7,346,566.89
2. Ending Fund Balance (Sum lines C and D1)		9,069,645.63		7,346,566.89		5,259,411.02
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	2,846,622.31		2,846,622.75		2,846,623.46
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,600,307.66		2,877,228.86		790,073.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,093,724.49		1,001,772.14		1,021,568.14

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	526,491.17		618,443.14		598,646.42
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,069,645.63		7,346,566.89		5,259,411.02
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,093,724.49		1,001,772.14		1,021,568.14
c. Unassigned/Unappropriated	9790	526,491.17		618,443.14		598,646.42
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)		1,620,215.66		1,620,215.28		1,620,214.56
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.44%		4.85%		4.76%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,949.76		1,904.64		1,836.48
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		36,457,483.00		33,392,404.61		34,052,271.24
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)		36,457,483.00		33,392,404.61		34,052,271.24
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,093,724.49		1,001,772.14		1,021,568.14
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,093,724.49		1,001,772.14		1,021,568.14
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) 1,789,193.00
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) 25,301,501.00

**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) 7.07%

**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.

Entry  
required**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)****A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 2,095,418.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 1,008,869.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	19,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	188,716.26
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,312,503.26
9. Carry-Forward Adjustment (Part IV, Line F)	636,236.59
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,948,739.84
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	20,031,942.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,075,174.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,972,911.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	302,642.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	114,692.00
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)	965,902.00
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)	20,000.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,480,537.74
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)	802,432.00
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)	31,766,232.74
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	10.43%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	12.43%
<b>Part IV - Carry-forward Adjustment</b>	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	3,312,503.26
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	119,161.81
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.80%) times Part III, Line B19); zero if negative	636,236.59
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.80%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.80%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	636,236.59
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	636,236.59



Approved  
indirect  
cost rate: 8.80%

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Highest  
rate used  
in any  
program: 8.80%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	77,642.00	6,824.00	8.79%
01	3010	156,039.00	13,737.00	8.80%
01	3307	13,287.00	1,169.00	8.80%
01	3309	1,289.00	113.00	8.77%
01	3312	193,683.00	4,659.00	2.41%
01	3318	3,819.00	147.00	3.85%
01	4035	43,293.00	3,809.00	8.80%
01	4127	12,697.00	1,117.00	8.80%
01	4203	55,003.00	886.00	1.61%
01	6266	172,707.00	11,034.00	6.39%
13	5310	778,636.00	39,185.00	5.03%

First Interim  
2023-24 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				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(39,185.00)				
Other Sources/Uses Detail					95,391.00	0.00		
Fund Reconciliation								
08I 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								
09I 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								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	39,185.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim  
2023-24 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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

First Interim  
2023-24 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	39,185.00	(39,185.00)	95,391.00	95,391.00		

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

#### Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2023-24)				
District Regular	2,089.21	2,093.33		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>2,089.21</b>	<b>2,093.33</b>	<b>.2%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	1,989.76	1,990.10		
Charter School				
<b>Total ADA</b>	<b>1,989.76</b>	<b>1,990.10</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	1,945.75	1,945.75		
Charter School				
<b>Total ADA</b>	<b>1,945.75</b>	<b>1,945.75</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

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

**2. CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range: -2.0% to +2.0%**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	2,030.00	2,030.00		
Charter School				
<b>Total Enrollment</b>	<b>2,030.00</b>	<b>2,030.00</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	1,984.00	1,984.00		
Charter School				
<b>Total Enrollment</b>	<b>1,984.00</b>	<b>1,984.00</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	1,980.00	1,980.00		
Charter School				
<b>Total Enrollment</b>	<b>1,980.00</b>	<b>1,980.00</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

**Explanation:**

(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	2,264	2,238	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,264</b>	<b>2,238</b>	<b>101.2%</b>
Second Prior Year (2021-22)			
District Regular	2,028	2,123	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,028</b>	<b>2,123</b>	<b>95.5%</b>
First Prior Year (2022-23)			
District Regular	1,971	2,073	
Charter School			
<b>Total ADA/Enrollment</b>	<b>1,971</b>	<b>2,073</b>	<b>95.1%</b>
Historical Average Ratio:			97.3%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>97.8%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	1,950	2,030		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>1,950</b>	<b>2,030</b>	<b>96.1%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	1,905	1,984		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,905</b>	<b>1,984</b>	<b>96.0%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	1,836	1,980		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,836</b>	<b>1,980</b>	<b>92.7%</b>	<b>Met</b>

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

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

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

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

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2023-24)	23,727,994.00	23,787,696.00	.3%	Met
1st Subsequent Year (2024-25)	23,368,192.00	23,462,936.00	.4%	Met
2nd Subsequent Year (2025-26)	23,608,856.00	23,695,512.00	.4%	Met

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4B. Comparison of District LCFF Revenue to the Standard

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

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

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



**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2020-21)	15,386,640.73	17,735,117.50	86.8%
Second Prior Year (2021-22)	16,393,701.81	18,524,855.93	88.5%
First Prior Year (2022-23)	17,152,927.11	19,967,624.26	85.9%
	Historical Average Ratio:		87.1%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.1% to 90.1%	84.1% to 90.1%	84.1% to 90.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	18,206,383.00	21,155,185.00	86.1%	Met
1st Subsequent Year (2024-25)	18,562,203.27	21,592,687.09	86.0%	Met
2nd Subsequent Year (2025-26)	18,923,548.45	22,029,491.32	85.9%	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 budget adoption. Changes that exceed five percent in any major object category must be explained.

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2023-24)	969,240.00	1,178,440.00	21.6%	Yes
1st Subsequent Year (2024-25)	693,163.00	580,372.00	-16.3%	Yes
2nd Subsequent Year (2025-26)	693,163.00	580,372.00	-16.3%	Yes

**Explanation:**  
(required if Yes)

Reduced one time Federal ESSER revenues to match expenditures in FY 24-25 & FY 25-26.

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

Current Year (2023-24)	3,319,939.00	3,500,005.00	5.4%	Yes
1st Subsequent Year (2024-25)	3,273,393.75	3,126,624.00	-4.5%	No
2nd Subsequent Year (2025-26)	3,273,393.75	3,126,624.00	-4.5%	No

**Explanation:**  
(required if Yes)

FY 2023-24 include one time revenue of Arts and Music and Instructional Material Block Grant and the Learning Recovery Emergency Block Grant.

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

Current Year (2023-24)	2,423,011.00	2,792,529.00	15.3%	Yes
1st Subsequent Year (2024-25)	2,179,874.00	2,498,011.00	14.6%	Yes
2nd Subsequent Year (2025-26)	2,179,874.00	2,498,011.00	14.6%	Yes

**Explanation:**  
(required if Yes)

FY 2023-24, 2024-25 & 2025-26 Local Revenues include one time revenues received from grants and donations that are not included as ongoing revenues.

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

Current Year (2023-24)	480,136.00	1,049,036.00	118.5%	Yes
1st Subsequent Year (2024-25)	493,435.77	735,589.64	49.1%	Yes
2nd Subsequent Year (2025-26)	505,722.32	753,905.82	49.1%	Yes

**Explanation:**  
(required if Yes)

Increase is due to increase in donation grants, additional Special Ed supplies and Technology project expenses for FY 2023-24, FY 2024-25 and FY 2025-26.

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

Current Year (2023-24)	5,140,275.00	7,658,422.00	49.0%	Yes
1st Subsequent Year (2024-25)	4,554,911.31	6,300,937.64	38.3%	Yes
2nd Subsequent Year (2025-26)	4,703,328.59	6,340,956.98	34.8%	Yes

**Explanation:**  
(required if Yes)

The increase is due to one time revenues included at 1st Interim - Arts and Music Grant and the Learning Recovery Block Grant.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	6,712,190.00	7,470,974.00	11.3%	Not Met
1st Subsequent Year (2024-25)	6,146,430.75	6,205,007.00	1.0%	Met
2nd Subsequent Year (2025-26)	6,146,430.75	6,205,007.00	1.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	5,620,411.00	8,707,458.00	54.9%	Not Met
1st Subsequent Year (2024-25)	5,048,347.08	7,036,527.28	39.4%	Not Met
2nd Subsequent Year (2025-26)	5,209,050.91	7,094,862.80	36.2%	Not Met

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

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

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

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

Reduced one time Federal ESSER revenues to match expenditures in FY 24-25 &amp; FY 25-26.

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

FY 2023-24 include one time revenue of Arts and Music and Instructional Material Block Grant and the Learning Recovery Emergency Block Grant.

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

FY 2023-24, 2024-25 &amp; 2025-26 Local Revenues include one time revenues received from grants and donations that are not included as ongoing revenues.

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

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

Increase is due to increase in donation grants, additional Special Ed supplies and Technology project expenses for FY 2023-24, FY 2024-25 and FY 2025-26.

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

The increase is due to one time revenues included at 1st Interim - Arts and Music Grant and the Learning Recovery Block Grant.

7. **CRITERION: Facilities Maintenance**

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

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

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	954,570.75	992,600.00	Met
2. Budget Adoption Contribution (information only ) (Form 01CS, Criterion 7)		961,489.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.4%	4.9%	4.8%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.5%</b>	<b>1.6%</b>	<b>1.6%</b>

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

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(1,069,250.00)	21,155,185.00	5.1%	Not Met
1st Subsequent Year (2024-25)	(1,723,079.18)	21,592,687.09	8.0%	Not Met
2nd Subsequent Year (2025-26)	(2,087,156.58)	22,029,491.32	9.5%	Not Met

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

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

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

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

The increase in deficit spending for FY 2023-24, FY 2024-25 and FY 2025-26 is due to 5.5% increase in salaries and benefits effective July 2022.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals	
	(Form 011, Line F2 ) (Form MYPI, Line D2)	
	Status	
Current Year (2023-24)	9,069,645.63	Met
1st Subsequent Year (2024-25)	7,346,566.89	Met
2nd Subsequent Year (2025-26)	5,259,411.02	Met

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

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

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

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

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

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

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

Fiscal Year	Ending Cash Balance General Fund	
	(Form CASH, Line F, June Column)	
	Status	
Current Year (2023-24)	9,532,676.54	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

Percentage Level	District ADA	
5% or \$80,000 (greater of)	0	to 300
4% or \$80,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,949.76	1,904.64	1,836.48
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

No

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

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

b. Special Education Pass-through Funds

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

Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	36,457,483.00	33,392,404.61	34,052,271.24
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)	36,457,483.00	33,392,404.61	34,052,271.24

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4. Reserve Standard Percentage Level
5. Reserve Standard - by Percent  
(Line B3 times Line B4)
6. Reserve Standard - by Amount  
(\$80,000 for districts with 0 to 1,000 ADA, else 0)
7. **District's Reserve Standard**  
**(Greater of Line B5 or Line B6)**

3%	3%	3%
1,093,724.49	1,001,772.14	1,021,568.14
0.00	0.00	0.00
<b>1,093,724.49</b>	<b>1,001,772.14</b>	<b>1,021,568.14</b>



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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,093,724.49	1,001,772.14	1,021,568.14
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	526,491.17	618,443.14	598,646.42
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)	1,620,215.66	1,620,215.28	1,620,214.56
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.44%	4.85%	4.76%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,093,724.49</b>	<b>1,001,772.14</b>	<b>1,021,568.14</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

- 1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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 budget adoption.

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(4,487,570.00)	(5,031,042.00)	12.1%	543,472.00	Not Met
1st Subsequent Year (2024-25)	(4,627,331.17)	(4,899,713.09)	5.9%	272,381.92	Not Met
2nd Subsequent Year (2025-26)	(4,961,329.38)	(5,059,562.26)	2.0%	98,232.88	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2023-24)	95,391.00	95,391.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	80,000.00	80,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	80,000.00	80,000.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**

(required if NOT met)

Increase of Contributions for RRM and Special Education continue to rise due to increased expenses, continued increases in PERS, STRS, salaries, supplies, services and other operating expenses.

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

**Explanation:**

(required if NOT met)

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

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

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

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

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

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Millbrae Elementary  
San Mateo County

First Interim  
General Fund  
School District Criteria and Standards Review

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Total Annual Payments:	3,130,440	3,152,264	3,154,925	6,975,634
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The new copier lease will be funded by unrestricted general funds and the bond payments are funded from property tax revenues.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

Yes

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

No

## 2 OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)

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

7,234,357.00	7,306,753.00
0.00	0.00
7,234,357.00	7,306,753.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2023

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

## 3 OPEB Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

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

0.00	361,548.00
0.00	347,146.00
0.00	341,661.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

310,000.00	310,000.00
310,000.00	310,000.00
310,000.00	310,000.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

361,548.00	361,548.00
347,146.00	347,146.00
341,661.00	341,661.00

- d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

54	41
54	41
54	41

## 4. Comments:



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


---

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

Budget Adoption

(Form 01CS, Item S7B)

First Interim

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

- 3 Self-Insurance Contributions

Budget Adoption

(Form 01CS, Item S7B)

First Interim

- a. Required contribution (funding) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

- b. Amount contributed (funded) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

- 4 Comments:

--

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions				

Data must be entered for all years.

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2023-24)1st Subsequent Year  
(2024-25)2nd Subsequent Year  
(2025-26)

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:

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Negotiations Not Settled

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

158,072

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0	0	0

7. Amount included for any tentative salary schedule increases

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No

**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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No

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

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

No

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

If Yes, explain the nature of the new costs:

--

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	Yes	No
No	No	No

**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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	Yes	No
No	No	No

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

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions				

Data must be entered for all years.

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End  
Date:

5. Salary settlement:

Current Year  
(2023-24)1st Subsequent Year  
(2024-25)2nd Subsequent Year  
(2025-26)

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

53,456

Current Year  
(2023-24)1st Subsequent Year  
(2024-25)2nd Subsequent Year  
(2025-26)

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7. Amount included for any tentative salary schedule increases

0	0	0
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

Current Year                      1st Subsequent Year                      2nd Subsequent Year  
(2023-24)                      (2024-25)                      (2025-26)

No	No	No

- 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

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

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

No		

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

If Yes, explain the nature of the new costs:

--

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

Current Year                      1st Subsequent Year                      2nd Subsequent Year  
(2023-24)                      (2024-25)                      (2025-26)

Yes	Yes	Yes

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

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

Current Year                      1st Subsequent Year                      2nd Subsequent Year  
(2023-24)                      (2024-25)                      (2025-26)

No	Yes	No
No	No	No

- 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?

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

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




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

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

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

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

N/A

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions				

Data must be entered for all years.

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

No

No

No

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

36,873

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

0

0

0

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

1. Are costs of H&W benefit changes included in the interim and MYPs?

No

No

No

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

No	No	No

**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)

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

Yes

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

**Comments:**  
(optional)

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

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**SACS Web System - SACS V7**

11/17/2023 1:59:50 PM

41-68973-0000000

First Interim  
Original Budget 2023-24  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

**Millbrae Elementary****San Mateo County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)

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

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

**IMPORT CHECKS**

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

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

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

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

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

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

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

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

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

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

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

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

**Exception**

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

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

**Passed**

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

**Passed**

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

**Passed**

## **GENERAL LEDGER CHECKS**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

<b>EPA-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<b><u>Passed</u></b>
<b>EXCESS-ASSIGN-REU - (Fatal)</b> - 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).	<b><u>Passed</u></b>
<b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<b><u>Passed</u></b>
<b>INTERFD-DIR-COST - (Warning)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-IN-OUT - (Warning)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT - (Warning)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT-FN - (Warning)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b><u>Passed</u></b>
<b>INTRA-FD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Warning)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<b><u>Passed</u></b>



## **EXPORT VALIDATION CHECKS**

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

**Passed**

**CHK-EXTRACTED-DATA-SOURCE - (Warning)** - All forms that extract data from a prior reporting period use the same source extraction submission

**Passed**

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

**Passed**

**SACS Web System - SACS V7**

11/17/2023 2:00:36 PM

41-68973-0000000

First Interim  
Board Approved Operating Budget 2023-24  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

**Millbrae Elementary****San Mateo County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)

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

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

**IMPORT CHECKS**

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

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

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

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

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

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

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

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

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

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

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

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

**Exception**

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

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

**Passed**

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

**Passed**

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

**Passed**

## **GENERAL LEDGER CHECKS**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

<b>EPA-CONTRIB - (Warning)</b> - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<b><u>Passed</u></b>
<b>EXCESS-ASSIGN-REU - (Warning)</b> - 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).	<b><u>Passed</u></b>
<b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<b><u>Passed</u></b>
<b>INTERFD-DIR-COST - (Warning)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-IN-OUT - (Warning)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT - (Warning)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT-FN - (Warning)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b><u>Passed</u></b>
<b>INTRA-FD-DIR-COST - (Warning)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT - (Warning)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT-FN - (Warning)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Warning)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Warning)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<b><u>Passed</u></b>

## **EXPORT VALIDATION CHECKS**

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

**Passed**

**CHK-EXTRACTED-DATA-SOURCE - (Warning)** - All forms that extract data from a prior reporting period use the same source extraction submission

**Passed**

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

**Passed**

**SACS Web System - SACS V7**

11/17/2023 2:01:34 PM

41-68973-0000000

First Interim  
Projected Totals 2023-24**Technical Review Checks**

Phase - All

Display - All Technical Checks

**Millbrae Elementary****San Mateo County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)**IMPORT CHECKS****CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid.**Passed****CHECKFUND** - (**Fatal**) - All FUND codes must be valid.**Passed****CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid.**Passed****CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid.**Passed****CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid.**Passed****CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.**Passed****CHK-FUNCTIONxOBJECT** - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid.**Passed****CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.**Passed****CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.**Passed****CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid.**Passed****CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid.**Passed**

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

**Exception**

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

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

**Passed**

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

**Passed**

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

**Passed**

## **GENERAL LEDGER CHECKS**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

<b>EXCESS-ASSIGN-REU - (Fatal)</b> - 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).	<b><u>Passed</u></b>
<b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<b><u>Passed</u></b>
<b>INTERFD-DIR-COST - (Warning)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-IN-OUT - (Warning)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT - (Warning)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT-FN - (Warning)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b><u>Passed</u></b>
<b>INTRA-FD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Warning)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<b><u>Passed</u></b>

## **SUPPLEMENTAL CHECKS**



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

**Passed**

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

**Passed**

## **EXPORT VALIDATION CHECKS**

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

**Passed**

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

**Passed**

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

**Passed**

**CHK-EXTRACTED-DATA-SOURCE - (Warning)** - All forms that extract data from a prior reporting period use the same source extraction submission

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

**SACS Web System - SACS V7**

11/17/2023 2:02:21 PM

41-68973-0000000

First Interim  
Actuals to Date 2023-24  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

**Millbrae Elementary****San Mateo County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)

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

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

**IMPORT CHECKS**

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

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

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

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

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

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

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

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

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

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

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

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

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

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

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

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

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

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

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

## **EXPORT VALIDATION CHECKS**

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

**Passed**

**CHK-EXTRACTED-DATA-SOURCE - (Warning)** - All forms that extract data from a prior reporting period use the same source extraction submission

**Passed**

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

**Passed**

DISTRICT NAME: Millbrae School District

GENERAL FUND REVENUES

LOCAL CONTROL FUNDING FORMULA (LCFF)

Please provide details of the assumptions used in calculating the District's LCFF funding:		
FY 2023-24	FY 2024-25	FY 2025-26
Gap Funding Rate	Gap Funding Rate	Gap Funding Rate
COLA 8.22%	COLA 3.94%	COLA 3.29%
ADA 1,949.76	ADA 1,904.64	ADA 1,836.48
Enrollment 2,030	Enrollment 1,984	Enrollment 1,980
Unduplicated Pupil % 35.19%	Unduplicated Pupil % 35.17%	Unduplicated Pupil % 35.29%
CSR Ratio: Alternatively Bargained CSR Ratio (If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)	CSR Ratio: Alternatively Bargained CSR Ratio (If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)	CSR Ratio: Alternatively Bargained CSR Ratio (If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)
Explain below any material changes in LCFF calculation factors between fiscal years:	Explain below any material changes in LCFF calculation factors between fiscal years:	Explain below any material changes in LCFF calculation factors between fiscal years:

BASIC AID DISTRICTS

Indicate the projected growth in property taxes each year. Explain significant changes in property tax projections between fiscal years.		
FY 2023-24	FY 2024-25	FY 2025-26
N/A	N/A	N/A

FEDERAL REVENUES

Indicate assumptions used in projecting Federal Revenues. Explain any significant changes between fiscal years.		
FY 2023-24	FY 2024-25	FY 2025-26
23/24 Federal Revenue includes revenue for Title I, Title II, Title III and Title IV. One time Federal Funds for ESSER III and ELO carry-over are included in revenue projections for 23/24. The budget continues to reflect funding for Special Ed IDEA, that is budgeted at the estimated allocation from SELPA.	24/25 Federal Revenue includes revenue for Title I, Title II, Title III and Title IV. Factored in one time funds expired. The budget continues to reflect funding for Special Ed IDEA, that is budgeted at the estimated allocation from SELPA.	25/26 Federal Revenue includes revenue for Title I, Title II, Title III and Title IV. Factored in one time funds expired. The budget continues to reflect funding for Special Ed IDEA, that is budgeted at the estimated allocation from SELPA.

STATE REVENUES

Indicate assumptions used in projecting State Revenues. Explain significant changes between fiscal years.		
FY 2023-24	FY 2024-25	FY 2025-26
23/24 reflects state revenue funding for Mandated Cost Block Grant (\$37.81/ADA), Unrestricted Lottery (\$177/ADA) and Restricted Lottery (\$72/ADA). The ASES grant is increased to 150,696. Additionally, 23/24 budget continues to reflect Mental Health Funding as per SELPA funding allocation and STRS on behalf of \$1,293,761.	24/25 state revenue funding remains at similar level as FY2324 excluding one time funds	25/26 state revenue funding remains at similar level as FY2425
If the District included One-Time Discretionary Funding in the multi-year projections, indicate the total amount or the per-pupil funding rate used in the calculation of revenues.		
Indicate per ADA funding rate used for Unrestricted and Restricted lottery revenues each year.		
FY 2023-24	FY 2024-25	FY 2025-26
Unrestricted Lottery (\$177/ADA), Restricted Lottery (\$72/ADA)	Unrestricted Lottery (\$177/ADA), Restricted Lottery (\$72/ADA)	Unrestricted Lottery (\$177/ADA), Restricted Lottery (\$72/ADA)

LOCAL REVENUES

Indicate assumptions used in projecting Local Revenues. Explain significant changes between fiscal years.		

DISTRICT NAME: Millbrae School District

FY 2023-24	FY 2024-25	FY 2025-26
23/24 Local Revenue continues to reflect local revenue for Parcel Tax Revenue as per Measure A, Millbrae Education Foundation, and retiree health and welfare. Facility rental income has been included for leased site revenue along with summer leased site revenue.	24/25 Local Revenue continues to reflect local revenue for Parcel Tax Revenue as per Measure A, Millbrae Education Foundation, and retiree health and welfare. Facility rental income has been included for leased site revenue along with summer leased site revenue.	25/26 Local Revenue continues to reflect local revenue for Parcel Tax Revenue as per Measure A, Millbrae Education Foundation, and retiree health and welfare. Facility rental income has been included for leased site revenue along with summer leased site revenue.
Measure A passed in May 2023 (\$125 per parcel) that provides the the district with additional source of funding for certificated Salaries.		
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 2023-24	FY 2024-25	FY 2025-26

#### OTHER FINANCING SOURCES & USES

Describe the nature and purpose of amounts shown in the following accounts:		
FY 2023-24	FY 2024-25	FY 2025-26
a) Interfund Transfers In/Out	a) Interfund Transfers In/Out	a) Interfund Transfers In/Out
FY 23/24 continues to reflect interest transfer of \$95391 from Fund 40 to General Fund.	FY 24/25 continues to reflect interest transfer of \$80,000 from Fund 40 to General Fund.	FY 25/26 continues to reflect interest transfer of \$80,000 from Fund 40 to General Fund.
b) Other Sources/Uses	b) Other Sources/Uses	b) Other Sources/Uses
N/A	N/A	N/A
c) Contributions	c) Contributions	c) Contributions
FY 23/24 continues to reflect 3% required cotribution to Routine Restricted Maintenance and Special Ed.	FY 24/25 continues to reflect 3% required cotribution to Routine Restricted Maintenance and Special Ed.	FY 25/26 continues to reflect 3% required cotribution to Routine Restricted Maintenance and Special Ed.

#### GENERAL FUND EXPENDITURES

##### CERTIFICATED & CLASSIFIED SALARIES

Indicate assumptions used in projecting Certificated Salaries (1000-1999). Explain significant changes between fiscal years. (e.g. staffing increases/reductions due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.)		
FY 2023-24	FY 2024-25	FY 2025-26
23/24 Certificated Staffing is budgeted at 132 FTE which includes positions funded with one time state and federal funds. ESSER III, ELO, Arts & Music Grant & Learning Recovery Grant.	24/25 Certificated Staffing reflects FTE of 124.65 this is a reduction of 8.35 FTE's due to positions funded with one time state and federal funds. (ESSER III, ELO, Arts & Music Grant & Learning Recovery Grant).	25/26 Certificated Staffing continues to reflect FTE of 124.65 District will monitor staffing for enrollment adjustments along with the positions funded with one-time state and federal funds utilized to mitigate learning loss.
Indicate assumptions used in projecting Classified Salaries (2000-2999). Explain significant changes between fiscal years. (e.g. staffing increases/reductions due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.)		
FY 2023-24	FY 2024-25	FY 2025-26
23/24 Classified staffing is budgeted at 73.75 FTE	24/25 Classified Staffing reflects FTE of 72.2375. This is a reduction of 2.25 FTE's due to positions funded with one time state grants.	25/26 Classified Staffing continues to reflect FTE of 72.2375. The District will review and monitor positions added with one-time funds to mitigate learning loss.
Indicate the status of negotiations for each of the district's collective bargaining units during budget adoption.		
FY 2023-24	FY 2024-25	FY 2025-26
Certificated: not yet settled	Certificated: not yet settled	Certificated: not yet settled
Classified: not yet settled	Classified: not yet settled	Classified: not yet settled
Mgm't & Confidential: not yet settled	Mgm't & Confidential: not yet settled	Mgm't & Confidential: not yet settled
Other bargaining units: N/A	Other bargaining units: N/A	Other bargaining units: N/A
If negotiations are <b>settled</b> , indicate the negotiated increase in compensation and benefits for each fiscal year and <b>whether the costs of settlement are included in the budget and MYP</b> .		
FY 2023-24	FY 2024-25	FY 2025-26
If negotiations are <b>not settled</b> , indicate the total estimated costs of potential settlements that are included in the budget or set aside as reserves in the components of ending fund balance.		
FY 2023-24	FY 2024-25	FY 2025-26

DISTRICT NAME: Millbrae School District

Indicate assumptions for step & column adjustments, any furlough days, and other major assumptions used in projecting salaries and benefits budget.		
<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>
Step & column %: 2%	Step & column %: 2%	Step & column %: 2%
Furlough Days included in the budget:	Furlough Days included in the budget:	Furlough Days included in the budget:
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.

<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>
STRS: 19.10%	STRS: 19.10%	STRS: 19.10%
PERS: 26.68%	PERS: 27.70%	PERS: 28.30%
FICA: .062, Medicare .0145, Unemployment .20%	FICA: .062, Medicare .0145, Unemployment .20%	FICA: .062, Medicare .0145, Unemployment .20%
Workers compensation: .025346	Workers compensation: .025346	Workers compensation: .025346

#### RETIREMENT INCENTIVE

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

<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>
N/A	N/A	N/A
Indicate the object and fund in which the retirement benefits/costs are recorded in the multi-year projections.		
<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>
23/24 Retirement benefits are reflected in object code 3700 and include known retirements as of FY 22/23	24/25 Retirement benefits are reflected in object code 3700 and include known retirements as of FY 22/23	25/26 Retirement benefits are reflected in object code 3700 and include known retirements as of FY 22/23

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

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

<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>
a) 4000-Books & Supplies Books and Supplies has increased by \$568,900 overall from adopted budget, which is mainly due to prior year carryovers of Lottery and increased local site grants and donations.	a) 4000-Books & Supplies Reduced by 29.8%, 313k, due to expired one time fundings and reduced grants factored in.	a) 4000-Books & Supplies Books and supplies is maintained at the same level as 24/25.
b) 5000-Services & Other Operating Costs Services and Other Operating Costs increased \$2,518,147 from Adopted Budget. The Unrestricted Budget increased \$694,114 which was mainly due to professional consulting services and insurance. The Restricted Services and Other Operating Expenditures is increased by \$1,824,033 from the Adopted Budget. The increase from the Adopted budget is mainly due to professional consulting services and operating expenditures related to Special Education, Learning Recovery Grants, ELOP, and Bond fees.	b) 5000-Services & Other Operating Costs Contracted services reflects a reduction from prior year as a result of the one time funds being used for position vacancies.	b) 5000-Services & Other Operating Costs Services and Other Operating Costs is maintained at the same level as 24/25.
c) 6000-Capital Outlay	c) 6000-Capital Outlay	c) 6000-Capital Outlay
d) 7000-Other Outgo Other Outgo has been maintained from prior year to reflect student placements for county programs.	d) 7000-Other Outgo Other Outgo has been maintained from prior year to reflect student placements for county programs.	d) 7000-Other Outgo Other Outgo has been maintained from prior year to reflect student placements for county programs.

#### COMPONENTS OF GENERAL FUND ENDING BALANCE

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

<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>
For FY 23/24, the district assigned the following reserves: Petty Cash - \$2,500 Reserve for Unrestricted Lottery - \$790,073.06 Restricted Reserve - \$2,846,622.31 Reserve for Deficit Spending - 24/25, 25/26 - \$3,810,234.60 Reserve for Economic Uncertainties - \$1,093,724.49	For FY 24/25, the district assigned the following reserves: Petty Cash - \$2,500 Restricted Reserve - \$2,846,622.75 Reserve for Deficit Spending - 24/25, 25/26 - \$2,877,228.86 Reserve for Economic Uncertainties - \$1,001,772.14	For FY 25/26, the district assigned the following reserves: Petty Cash - \$2,500 Restricted Reserve - \$2,846,623.46 Reserve for Deficit Spending - 24/25, 25/26 - \$790,073 Reserve for Economic Uncertainties - \$1,021,568.14

DISTRICT NAME: Millbrae School District

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**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 2023-24	FY 2024-25	FY 2025-26
Fund balance reduced by 3.2mil mostly due to increased obj 5000 series expenditures to address vacancies mostly in special eduction and ELOP services.	Due to expected lower ADA and lower COLA, thus expected total revenue would be reduced.	Due to expected lower ADA and lower COLA, thus expected total revenue would be reduced.
However, the district will need to review and monitor staffing and expenditures to offset the deficit spending projected for FY 24/25 and FY 25/26.	However, the district will need to review and monitor staffing and expenditures to offset the deficit spending projected for FY 24/25	However, the district will need to review and monitor staffing and expenditures to offset the deficit spending projected for FY 25/26.

**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 2023-24	FY 2024-25	FY 2025-26
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 2023-24	FY 2024-25	FY 2025-26
GO Bonds: \$44,634,527	GO Bonds \$42,989,527	GO Bonds \$37,464,527
COPs N/A	COPs N/A	COPs N/A
BANs N/A	BANs N/A	BANs N/A
Capital Leases N/A	Capital Leases N/A	Capital Leases N/A
Other Borrowings: N/A	Other Borrowings: N/A	Other Borrowings: N/A

**OTHER FUNDS**

*(Please modify account titles, as appropriate, or add rows for additional funds not listed below.)*

For each district fund, indicate assumptions used in projecting revenues, expenditures, interfund transfers, and other sources/uses. Provide explanation for significant changes between fiscal years.

**Fund 08 – STUDENT ACTIVITY FUND**

FY 2023-24	FY 2024-25	FY 2025-26
No budget set up		

**Fund 11 – ADULT EDUCATION**

FY 2023-24	FY 2024-25	FY 2025-26
N/A	N/A	N/A

**Fund 12 – CHILD DEVELOPMENT**

FY 2023-24	FY 2024-25	FY 2025-26
N/A	N/A	N/A

**Fund 13 – CAFETERIA**

FY 2023-24	FY 2024-25	FY 2025-26
The District anticipates returning to traditional feeding options for the 2023/24 school year with food service program returning to a self supporting program. The District will review and	The District anticipates returning to traditional feeding options for the 2024/25 school year with food service program returning to a self supporting program. The District will review and	The District anticipates returning to traditional feeding options for the 2025/26 school year with food service program returning to a self supporting program. The District will review and



**DISTRICT NAME: Millbrae School District**

monitor any changes provided by the legislature and adjust program delivery accordingly.	monitor any changes provided by the legislature and adjust program delivery accordingly.	monitor any changes provided by the legislature and adjust program delivery accordingly.

**Fund 14 – DEFERRED MAINTENANCE**

FY 2023-24	FY 2024-25	FY 2025-26
N/A	N/A	N/A

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

FY 2023-24	FY 2024-25	FY 2025-26
Special Reserve fund reflects balance of one time funds that were allocated for technology and curriculum needs.	Special Reserve fund reflects balance of one time funds that were allocated for technology and curriculum needs.	Special Reserve fund reflects balance of one time funds that were allocated for technology and curriculum needs.

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

FY 2023-24	FY 2024-25	FY 2025-26
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 2023-24	FY 2024-25	FY 2025-26
N/A	N/A	N/A

**Fund 25 – CAPITAL FACILITIES FUND**

FY 2023-24	FY 2024-25	FY 2025-26
FY 23/24 Continues to reflect revenue from developer fees and interest. The District will use the master plan to develop project timeline for facility projects and update the budget accordingly.	FY 24/25 Continues to reflect revenue from developer fees and interest. The District will use the master plan to develop project timeline for facility projects and update the budget accordingly.	FY 2025-26 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 2023-24	FY 2024-25	FY 2025-26
N/A	N/A	N/A

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

FY 2023-24	FY 2024-25	FY 2025-26
Fund 40 continues to reflect funds from sale of Millbrae school site. As the District moves forward with facility and modernization projects that were not within the scope of the bond projects, the budget will be updated to reflect planned project and expenditures as outlined in facility master plan.	Fund 40 continues to reflect funds from sale of Millbrae school site. As the District moves forward with facility and modernization projects that were not within the scope of the bond projects, the budget will be updated to reflect planned project and expenditures as outlined in facility master plan.	Fund 40 continues to reflect funds from sale of Millbrae school site. As the District moves forward with facility and modernization projects that were not within the scope of the bond projects, the budget will be updated to reflect planned project and expenditures as outlined in facility master plan.

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

Fund _____	FY 2023-24	FY 2024-25	FY 2025-26