

Millbrae Elementary School District



2023-24 Adopted Budget Report Executive Summary

Board of Trustees

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

Administration

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

Fiscal Year Budget Calendar (2023-2024)

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 2022-23 Unaudited Actuals
October 2023	First Interim cut off FY 2023-24
December 2023	Board approval First Interim FY 2023-24 Release of Auditor's Report for FY 2022-23
January 2024	Second Interim cut off FY 2023-24 Board approval of Auditor's Report for FY 2022-23
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

As required by law and best fiscal practices, school districts throughout the State of California must adopt a preliminary budget prior to the beginning of each fiscal year, July 1st. The Board shall adopt the budget only after a local control and accountability plan (LCAP) developed pursuant to Education Code 52060-52077, or an annual update to the LCAP, is in place for the budget year. Expenditures necessary to implement the LCAP, or the annual update during the subsequent fiscal year, shall be included in the budget. (Education Code 42127) Due to the fact that we cannot be certain of the amount of revenue, expenditures, and other fiscal impacting events, our budget continues to be adjusted.

As most districts, Millbrae School District's budget process is continuous. During the school year, the District reviews, adjusts and confirms its financial status with interim reports and unaudited year-end financial reports. Districts are required by law to report their financial status to the public and to county office of education officials. Each of these reports are intended to identify emerging problems and avert a financial crisis.

The District's elected school board holds final responsibility for adopting the budget, and that budget must be balanced—i.e., allow the district to meet its current and future financial obligations and maintain its required 3% reserve. The board's role in fiscal accountability goes beyond a simple vote, however. The board also sets policies that help guide both the budget development and financial management of the district's revenues and expenditures throughout the year. The Board must moderate the inclination to innovate and invest in new priorities, provide raises to employees, or invest in new problems not supported with on-going revenues—with a clear-sighted evaluation of the district's current and anticipated fiscal condition. It is responsible for supporting and monitoring the implementation of the budget as carried out by the superintendent and district staff. And it sets the expectations for how the district's financial status and expenditure decisions will be communicated to board members and to the public.

Key Guidance Based on the May Revision to the Governor's Budget

On May 12, 2023, Governor Gavin Newsom released the May Revision to the proposed state budget for 2023-24. The proposal increases the funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), special education, and several other categorical programs outside the LCFF from 8.13% to 8.22%.

The Administration also makes the following notable changes with the May Revision:

- Approximately \$2.5 billion reduction in 2022-23 to the Learning Recovery Emergency Block Grant which provides funding for initiatives that support academic learning recovery and staff and pupil social and emotional wellbeing. This would reduce funding for this program from the \$7.9 billion included in the Budget Act of 2022 to \$5.4 billion.
- Approximately \$607 million reduction in 2022-23 to the Arts, Music and Instructional Materials Discretionary Block Grant which provides funding for specified uses, including standards-aligned professional development, instructional materials, improved school culture, and development of diverse and culturally relevant book collections. This is in addition to the \$1.2 billion reduction in the Governor's January Budget proposal and would reduce funding for this program from the \$3.6 billion included in the Budget Act of 2022 to a total of \$1.8 billion.

- Approximately \$119.6 million (one-time) increase to implement the Stronger Connections Program which provides grants to high needs schools to support school climate and safety.
- Approximately \$20 million (one-time) increase for the Bilingual Teacher Professional Development Program which provides competitive grants to LEAs to increase the number of teachers with a bilingual authorization.
- \$7 million (one-time) increase to provide competitive grants for LEAs to implement the restorative justice best practices that will be developed and posted on the CDE's website by June 1, 2024.

The Governor's January Budget proposed a \$3.5 million (ongoing) increase to be allocated to LEAs for all middle and high schools to maintain at least two doses of naloxone hydrochloride, or another medication to reverse an opioid overdose, on campus for emergency aid. The May Revision modifies this proposal to allocate these funds to COEs to purchase the medication and distribute it to LEAs.

Voters approved Proposition 28 in November 2022, which requires the state to annually allocate 1% of the TK-12 portion of Proposition 98 funding for arts and music instruction in schools. The May Revision estimates total funding for Proposition 28 to be approximately \$933 million in 2024-25 and proposes trailer bill language to specify that the funding amount for a given fiscal year is final as of the subsequent year's May Revision. LEAs should exercise caution in planning for the expenditure of these funds as the level of funding is not yet known and some of the Proposition's key provisions lack clarity, including the restriction on supplanting and the requirement to use 80% of the funding for employees. We note that LEAs have three years to spend each year's allocation of funds.

Significant Governor's January Budget Proposals

The May Revision maintains the following significant proposals included in the Governor's January Budget proposal:

- \$300 million (ongoing) increase to create an LCFF Equity Multiplier intended to close opportunity gaps.
- Multiple changes to Local Control Accountability Plan (LCAP) requirements, including focus goals for Equity Multiplier schools (elementary and middle schools where 90% or more of the students qualify for free meals under the federal requirements for the National School Lunch Program and high schools where 85% or more of the students qualify for free meals) and for any school or student group assigned the lowest performance level on any California School Dashboard indicator, a new requirement to change actions deemed ineffective for three or more years and a new requirement to tie schoolwide and districtwide actions to specific outcome metrics.
- \$250 million (one-time) increase to expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program which provides funding to eligible LEAs for the development of school literacy programs, employment and training of literacy coaches and reading and literacy specialists, and development and implementation of interventions for students needing targeted literacy support.
- \$100 million (one-time) increase for LEAs to provide high school seniors with cultural enrichment experiences, such as museum visits, access to theatrical performances, and participation in extracurricular art enrichment activities.
- The delay of the \$550 million in planned support from 2023-24 to 2024-25 for the California Preschool, Transitional Kindergarten (TK) and Full-Day Kindergarten Facilities Grant Program which provides funding for the construction of new classrooms or retrofit of existing school facilities for these programs.

- \$100 million decrease in planned support for the School Facility Program which provides funding for new construction and modernization. This would reduce the planned allocation in 2023-24 from approximately \$2.1 billion to approximately \$2.0 billion.

Local Control Funding Formula

The May Revision increased the funded COLA to 8.22% from the 8.13% COLA in the Governor's January Budget projection. When combined with statewide declining enrollment data, this COLA increase to the LCFF for 2023-24 results in \$3.4 billion additional discretionary LCFF dollars compared to 2022-23 LCFF levels.

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

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

Reductions to Block Grants

Arts, Music and Instructional Materials Discretionary Block Grant

The state's adopted budget for 2022-23 established the Arts, Music and Instructional Materials Discretionary Block Grant totaling \$3.6 billion. The Governor's January Budget proposed to pull back approximately \$1.2 billion from this grant. The May Revision proposes to adjust the \$1.2 billion reduction by \$607 million, for a total reduction of approximately \$1.8 billion.

The first 50% of the grant was distributed to LEAs in November 2022, with the remaining 50% (approximately \$1.8 billion) scheduled to be released in May 2023. Although the Administration did not propose urgency legislation to implement this proposed reduction, the CDE has delayed the second disbursement of grant funds until after the Legislature enacts the state budget.

As a reminder, this grant requires LEA boards to approve expenditure plans consistent with the allowable uses of the grant. Given the proposed reduction in funding, LEAs should develop alternate budgets and expenditure plans. LEAs should also remove the May 2023 disbursement of funds from their cash flow projections to account for any potential cash needs.

Some LEAs may have already spent or obligated the original amount of funds proposed by the Discretionary Block Grant. In these cases, LEAs will need to consider alternate funds to meet those obligations or to replace those funds.

Learning Recovery Emergency Block Grant

In the 2022-23 State Budget, the Learning Recovery Emergency Block Grant (LREBG) provided LEAs with \$7.9 billion in one-time funds for learning recovery initiatives to be spent through the 2027-28 school year.

The May Revision reduces the Learning Recovery Emergency Block Grant by \$2.5 billion. This reduction would decrease the block grant by 32%, for a total program funding of \$5.4 billion.

LEAs have already received 100% of this grant and should consider classifying 32% of the revenue received as a liability. Doing so will allow an accurate representation of other state revenues and liabilities if this reduction becomes part of the 2023-24 State Budget and the state moves to recover the reduced amount. The return of funds will likely come no sooner than July and as a direct reduction to the principal apportionment in the 2023-24 fiscal year, although it is still unclear how and when this reduction would be implemented.

Educator Workforce Programs

Bilingual Teacher Professional Development Program

The May Revision proposes \$20 million for Bilingual Teacher Professional Development Program grants, to be awarded to applicants over five years (\$4 million per year) from 2023-24 through 2027-28.

Teacher and School Counselor Residency Grant Program

The May Revision proposes several adjustments to the Residency Grant Program, including:

- Specifying that grants shall be expended by grantees within five years of the fiscal year that the grant was awarded.
- Increasing the maximum grant per candidate from \$25,000 to \$40,000, while maintaining the requirement that the LEA match 80% of the first \$25,000 of the grant.
- Requiring a minimum compensation package of \$20,000 per candidate.
- Allowing candidates who are unable to complete their residencies because of hardship to apply for a waiver of repayment obligations.

Credentialing Flexibility Proposals

The May Revision also includes new proposals to help address teacher shortages including the following:

- Requiring the Commission on Teacher Credentialing to develop a process by which an efficient transcript review can be provided to all teacher candidates who require determinations of basic skills or subject matter competence to complete their credentialing requirements.
- Requiring the Commission on Teacher Credentialing to issue a comparable California credential to any United States military service member or their spouse who possesses a valid out-of-state teaching credential, if the service member is relocated to California on military orders.

Program Continuations

Transitional Kindergarten

The May Revision continues the second-year TK expansion but reduces funding to \$597 million in alignment with updated enrollment estimates. The expansion grows the program by including access to all children turning five between September 2 and April 2, estimated at an additional 42,000 children. In addition, the \$165 million that was included in the Governor's January Budget proposal to support a second adult (certificated or classified) in each TK classroom to maintain a 12-to-1 student-to-adult ratio remains unchanged. The previously anticipated reduction of the student-to-adult ratio to 10-to-1 would not occur in 2023-24, though it could occur in a future year in which the state provides funds for this purpose. Full implementation of universal TK for all children whose fourth birthday occurs by September 1 is expected in 2025-26.

State Preschool

The May Revision maintains the approximately \$485 million included in the Governor's January Budget proposal to increase State Preschool Program enrollment of students eligible for adjustment factors, including students with disabilities, dual language learners, childhood mental health and three-year-olds. With this funding comes the requirement for State Preschool Program providers to offer additional supportive services for dual language learners

and to ensure that at least 7.5% of students served are students with disabilities by July 1, 2023, and 10% by July 1, 2024.

The May Revision also reflects recent legislation that allows the CDE to use:

- \$9.7 million from the 2022 Budget Act to continue to waive family fees from July 1, 2023, through September 30, 2023.
- \$112 million in federal funding to provide temporary employee stipends.

Expanded Learning Opportunities Program

The May Revision proposes to give LEAs additional time to spend the Expanded Learning Opportunities Program (ELOP) funds received in 2021-22 and 2022-23 by extending the deadline from June 30, 2023, to June 30, 2024.

Special Education

The May Revision includes an 8.22% COLA, increasing the base rate to approximately \$887.40. In addition, the May Revision retains the following policy adjustments included in the Governor's January Budget proposal:

- Limiting the amount of additional funding Special Education Local Plan Areas (SELPAs) are allowed to retain for non-direct student services before allocation to member LEAs. SELPAs will be required to allocate at least the same amount they allocated in 2022-23, increased by the 8.22% COLA, to their member LEAs in 2023-24. This proposal intends to consider declining enrollment as part of the allocation requirement and may be further clarified prior to final approval.
- Extending the moratorium on creation of new single-district SELPAs by an additional two years to June 30, 2026.
- Requiring the posting of each SELPA's annual local plan on the CDE's website.

School Nutrition

The May Revision includes an 8.22% COLA to the Universal School Meal program state reimbursement rate. No other change is proposed to the program.

School Facilities

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

Planning Factors for 2023-24 and Multi-Year Projections

Key planning factors for LEAs to incorporate into their 2023-24 adopted budgets and multi-year projections (MYPs) based on the latest information available are listed below:

Planning Factor	2023-24	2024-25	2025-26

Cost of Living Adjustment (COLA)			
LCFF COLA	8.22%	3.94%	3.29%
Special Education COLA	8.22%	3.94%	3.29%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.68%	27.70%	28.30%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Proposition 20 per ADA	\$67	\$67	\$67
Minimum Wage	\$16.00*	\$16.50**	\$16.90***
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to adult ratio	\$3,044	\$3,164	\$3,268
Mandated Block Grant			
Districts			
K-8 per ADA	\$37.81	\$39.30	\$40.59
9-12 per ADA	\$72.84	\$75.71	\$78.20
Charters			
K-8 per ADA	\$19.85	\$20.63	\$21.31
9-12 per ADA	\$55.17	\$57.34	\$59.23

*Effective January 1, 2024.

**Effective January 1, 2025.

***Effective January 1, 2026.

Reserves/Reserve Cap

Under current law, there is a required cap of 10% on school district reserves in fiscal years immediately succeeding those in which the balance in the Public School System Stabilization Account (PSSSA) is equal to or greater than 3% of the total TK-12 share of the Proposition 98 Guarantee. The balance of \$9.9 billion in 2022-23 continues to trigger school district reserve caps in 2023-24.

Basic aid districts and small school districts with fewer than 2,501 ADA are exempt from this requirement.

Districts should estimate whether their budgeted 2023-24 General Fund 01 and Special Reserve Fund for Other Than Capital Outlay Projects Fund 17 combined ending assigned and unassigned reserves are no more than 10% of total general fund expenditures, transfers out and other uses.

As a reminder, a district that is not exempt from the reserve cap has several options available to ensure compliance:

- Commit reserves rather than leaving reserves assigned or unassigned.
- Transfer reserves to funds other than the Special Reserve Fund for Other Than Capital Outlay Projects Fund 17.
- Contribute to restricted resources within the General Fund 01.
- If a formal salary offer has been negotiated but negotiations remain unsettled, consider budgeting the cost of the formal salary offer.

If an affected school district chooses to commit excess reserves, in order to comply with Education Code Section 42127.01(a), the commitment of funds should be brought to the district's board for approval in conjunction with its proposed budget. Note that Governmental Accounting Standards Board (GASB) Statement No. 54 requires that a district's board establish the purposes for committed funds before the end of the fiscal year, but the amounts designated for each purpose may be determined as part of the year-end closing process. The commitment of funds should be a formal action and best practice would be to adopt a resolution.

Districts projecting reserves in excess of 10% are encouraged to work with their COEs to explore the available options to meet the reserve cap as part of the budget adoption process.

This FCMAT [Fiscal Alert](#) provides additional information regarding managing local reserves under the cap.

Summary

This edition of the Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2023-24 Adopted Budgets and MYPs. The information provided for fiscal year 2023-24 and beyond includes the latest known proposals and projections to assist with multiyear planning.

Although the May Revision fully funds the statutory COLA and avoids cuts to ongoing education programs, LEAs should be aware of the estimated \$31.5 billion state budget deficit for the 2023-24 fiscal year. The May Revision proposes to address this deficit through funding delays, reductions and pullbacks, fund shifts, trigger reductions and borrowing, which, aside from the school facilities funding delays and the Arts, Music and Instructional Materials Discretionary Block Grant, and Learning Recovery Emergency Block Grant pullbacks discussed earlier, do not affect TK-12 education programs. The current state revenue forecast only assumes slower economic growth; however,

many economists believe that a mild recession will occur in 2023 or 2024. As a result, there is a risk of further state revenue shortfalls that could result in additional cuts to education spending and/or withdrawals from the PSSSA.

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

LEAs face near and long-term challenges, including risks to the state revenue forecast, reduced ADA because of COVID-19-related student absences, inflationary pressures (e.g., pension rate increases), expiring one-time COVID-19 relief funds and declining enrollment. As each LEA has unique funding and program needs, it remains essential that LEAs continuously assess their individual situations, work closely with their COE and plan accordingly to maintain fiscal solvency and educational program integrity.

Financial Report Information

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

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

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

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

General Fund Revenues: \$32,315,687
(Unrestricted \$20,543,599; Restricted \$11,772,088)

Revenues		Unrestricted	Restricted	Total
LCFF Sources	8010-8099	\$23,727,994.00	\$1,780,112.00	\$24,438,929.00
Federal Revenue	8100-8299	\$0.00	\$969,240.00	\$1,912,538.00
Other State Revenue	8300-8599	\$394,773.00	\$2,925,166.00	\$6,546,848.00
Other Local Revenue	8600-8799	\$813,011.00	\$1,610,000.00	\$2,416,295.00
Transfers In	8900-8929	\$95,391.00	\$0.00	\$95,391.00
Contributions		-\$4,487,570.00	\$4,487,570.00	\$0.00
Total Revenues		\$20,543,599.00	\$11,772,088.00	\$32,315,687.00

Local Control Funding Formula (LCFF) Revenue Sources (Object 8010-8099) \$25,508,106
(Unrestricted \$23,727,994; Restricted \$1,780,112)

The Local Control Funding Formula (LCFF) base grant for 23-24 increase by 3.420%. LCFF calculation amended to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA.

Federal Revenue (Object 8100-8299) \$969,240

Federal Revenue represents 3% of the total General Fund revenues. It includes funding for Special Education in the amount of \$698,843; Title I of \$163,241; Title II of \$45,516, Title III of \$55,889 Title IV of \$13,814.

Other State Revenue (Object 8300-8599) \$3,319,939

(Unrestricted \$394,773; Restricted \$2,925,166)

Other State Revenue represents 10% of the total General Fund revenues, and includes Lottery Funding (Unrestricted/Restricted), Mandated Cost Reimbursement, ASES Program, TUPE, STRS on behalf, 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 Local Revenue (Object 8600-8799) \$ 2,423,011

(Unrestricted \$813,011; Restricted \$1,610,000)

Other Local Revenue represents 7% of total General Fund revenues. The unrestricted revenue includes, Interest Income, leased site revenue, and retiree reimbursement revenue. Restricted local revenue includes revenue from Parcel Tax Revenue, Millbrae Education Foundation, and local site donations and grants.

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

The 2023-24 budget continues to reflect Transfers In for interest from Fund 40 to General Fund.

General Fund Expenditures: \$33,388,863

(Unrestricted \$20,101,887; Restricted \$13,286,976)

Expenditures		Unrestricted	Restricted	Total Combined
Certificated Salaries	1000-1999	\$10,498,254.00	\$3,973,273.00	\$14,471,527.00
Classified Salaries	2000-2999	\$2,794,635.00	\$1,883,585.00	\$4,678,220.00
Employee Benefits	3000-3999	\$4,865,530.00	\$3,455,212.00	\$8,320,742.00
Books and Supplies	4000-4999	\$290,734.00	\$189,402.00	\$480,136.00
Services and Other Operating Costs	5000-5999	\$1,702,001.00	\$3,438,274.00	\$5,140,275.00
Capital Outlay	6000-6999	\$10,000.00	\$0.00	\$10,000.00
Other Outgo-Transfer of Direct Charges	7100-7299, 7400-7499	-\$70,767.00	\$31,582.00	-\$39,185.00
Other Outgo - Indirect Charges	7300-7399	\$11,500.00	\$315,648.00	\$327,148.00
Transfers Out	7600-7629	\$0.00	\$0.00	\$0.00
Total Expenditures		\$20,101,887.00	\$13,286,976.00	\$33,388,863.00

Certificated Salaries (Object 1000-1999) \$14,471,527

(Unrestricted \$10,498,254; Restricted \$3,973,273)

Certificated Salaries, including administrative staff positions, require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries represent 43% of the total General Fund expenditures; approximately 73% of the total certificated positions are funded by unrestricted funds and 27% of the total positions are funded by restricted funds. 2023-24 Certificated Staffing is projected at 133.4 FTE, which represents 123.4 FTE for MEA and 10.00 FTE for Admin.

Classified Salaries (Object 2000-2999) \$4,678,220

(Unrestricted \$2,794,635; Restricted \$1,883,585)

Classified Salaries represent the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are Chief Business Official, Administrative Assistant, Administrative Secretary, Attendance Secretary, District Office Staff, Instructional Aide, Occupational Therapist, Special Ed Para Aide, Tutors, Behaviorist and Maintenance and Operations Staff. Classified Staffing is projected at 74.4875 FTE.

Employee Benefits (Object Code 3000-3999) \$ 8,320,742

(Unrestricted \$4,865,530; Restricted \$3,455,212)

Employee Benefits represents 24.92% 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 \$27,470,489 representing 82% of total expenditures.

Books and Supplies (Object 4000-4999) \$480,136

(Unrestricted \$290,734; Restricted \$189,402)

Books and Supplies represent 1.44% of total General Fund Expenditures and consist of books, reference materials, other supplies and non-capitalized equipment (equipment less than \$5000).

Services and Other Operating Expenditures (Object 5000-5999) \$5,140,275

(Unrestricted \$1,702,001; Restricted \$3,438,274)

Services and Other Operating Expenditures account for expenditures for services, rentals, leases, maintenance contracts, dues, travel and conference, service agreements, insurance, utilities, legal and other operating contracts and represents 15.4% of total General Fund Expenditures.

Capital Outlay (Object 6000-6999) \$10,000

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

Other Outgo-Transfers for Direct Charges (7100-7299,7400-7499) \$287,963

(Unrestricted -\$59,267; Restricted \$347,230)

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.

Summary of Other Funds:

2023-24 Adopted Budget Summary of Funds	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	\$1,245,895.00	\$11,430.00	\$698.00	\$113,715.00	\$110,320.00	\$743,699.00
Expenditures	\$0.00	\$1,444,146.00	\$0.00	\$0.00	\$20,000.00	\$28,320.00	\$1,377,667.00

Net Increase (Decrease) In Fund Balance	\$0.00	-\$198,251.00	\$11,430.00	\$698.00	\$93,715.00	\$83,700.00	-\$633,968.00
Beginning Balance	\$121,943.00	\$482,711.90	\$908,116.12	\$51,192.60	\$1,004,905.50	\$910,596.00	\$12,814,749.16
Ending Fund Balance	\$121,943.00	\$284,460.90	\$919,546.12	\$51,890.60	\$1,098,620.50	\$994,296.00	\$12,180,781.16

Fund 08- Student Activity Special Revenue Fund:

This fund is used to account for Associated Student Body funds and activities. ASB activities should be considered restricted because *Education Code (EC)* Section 48930 specifies that the purpose of ASBs is to conduct activities on behalf of the students for whom those funds are collected. It can be inferred that the funds are held for current students at the same school at which the funds were raised. In addition, *EC* 48933 indicates that the ASB funds should be expended subject to procedures established by the ASB.

Fund 13- Cafeteria Special Revenue Fund:

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

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

The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA’s food service program (Education Code sections 38091 and 38100).

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

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

Fund 19 - Foundation Special Revenue Fund:

This fund is used to account for the resources received from gifts or bequests pursuant to Education Code section 41031 under which both earnings and principal may be used for purposes that support the LEA’s own programs and where there is a formal trust agreement with the donor. Gifts or bequests not covered by a formal trust agreement should be accounted for in the General Fund.

Fund 20 - Special Reserve Fund for Postemployment Benefits:

This fund is used pursuant to Education Code section 42840 to account for amounts the LEA has earmarked for the future cost of post-employment benefits (OPEB) but has not contributed

irrevocably to a separate trust for the post-employment benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditures (Education Code section 42842).

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

Fund 25 - Capital Facilities Fund:

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

The principal revenues in this fund are:

- Interest
- Mitigation/Developer Fees

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

Fund 40 - Special Reserve for Capital Outlay Projects:

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

The principal revenues and other sources in this fund are:

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

Transfers from the general fund to Fund 40 authorized by the governing board must be expended for capital outlay purposes. Proceeds from the sale or lease-with-option-to purchase may be spent for

capital outlay purposes, cost of maintenance of the LEA's property, and future maintenance and renovation of school sites (Education Code Section 17462). Expenditures for capital outlay are most commonly made against 6000 object codes for capital outlay. Salaries of school district employees whose work is directly related to projects financed by Fund 40 revenues are capitalized as part of the capital Facilities project.

Millbrae Elementary
San Mateo County

Budget, July 1
FINANCIAL REPORTS
2023-24 Budget
School District Certification

41 68973 0000000
Form CB
E8B9WBHKTU(2023-24)

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 555 Richmond Drive, Millbrae CA 94030

Date: June 09, 2023

Adoption Date: June 27, 2023

Signed: _____



Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: www.millbraeschooldistrict.org

Date: June 13, 2023

Time: 07:00 PM

Contact person for additional information on the budget reports:

Name: Ralph Crame

Title: CBO

Telephone: 650-697-5693 ext 041

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 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Millbrae Elementary
San Mateo County

Budget, July 1
2023-24 Budget
WORKERS' COMPENSATION CERTIFICATION

41 68973 0000000
Form CC
E8B9WBHKTU(2023-24)

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

_____ Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

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

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

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

Signed



Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 13, 2023

For additional information on this certification, please contact:

Name: Ralph Crame

Title: CBO

Telephone: 650-697-5693 extension 041

E-mail: rcrame@millbraesd.org

Millbrae Elementary
San Mateo County

Budget, July 1
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41 68973 0000000
Form TC
E8B9WBHKTU(2023-24)

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2022-23 Estimated Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund	G	G
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

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**Millbrae Elementary
San Mateo County**

**41 68973 000000
Form TC
E8B9WBHKTU(2023-24)**

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

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**Millbrae Elementary
San Mateo County**

**41 68973 000000
Form TC
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MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Millbrae Elementary
San Mateo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

41 68973 0000000
Form 01
E8B9WBHKTU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	22,923,047.00	1,780,112.00	24,703,159.00	23,727,994.00	1,780,112.00	25,508,106.00	3.3%
2) Federal Revenue		8100-8299	0.00	1,729,057.00	1,729,057.00	0.00	969,240.00	969,240.00	-43.9%
3) Other State Revenue		8300-8599	405,337.00	5,073,718.00	5,479,055.00	394,773.00	2,925,166.00	3,319,939.00	-39.4%
4) Other Local Revenue		8600-8799	813,011.00	1,758,701.00	2,571,712.00	813,011.00	1,610,000.00	2,423,011.00	-5.8%
5) TOTAL, REVENUES			24,141,395.00	10,341,588.00	34,482,983.00	24,935,778.00	7,284,518.00	32,220,296.00	-6.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	10,304,165.00	3,168,149.00	13,472,314.00	10,498,254.00	3,973,273.00	14,471,527.00	7.4%
2) Classified Salaries		2000-2999	2,501,840.00	1,485,197.00	3,987,037.00	2,794,635.00	1,883,585.00	4,678,220.00	17.3%
3) Employee Benefits		3000-3999	4,628,460.00	2,827,826.00	7,456,286.00	4,865,530.00	3,455,212.00	8,320,742.00	11.6%
4) Books and Supplies		4000-4999	428,613.00	552,807.81	981,420.81	290,734.00	189,402.00	480,136.00	-51.1%
5) Services and Other Operating Expenditures		5000-5999	2,091,293.00	4,311,821.00	6,403,114.00	1,702,001.00	3,438,274.00	5,140,275.00	-19.7%
6) Capital Outlay		6000-6999	19,000.00	0.00	19,000.00	10,000.00	0.00	10,000.00	-47.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	42,022.00	315,648.00	357,670.00	11,500.00	315,648.00	327,148.00	-8.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(65,582.00)	31,582.00	(34,000.00)	(70,767.00)	31,582.00	(39,185.00)	15.3%
9) TOTAL, EXPENDITURES			19,949,811.00	12,693,030.81	32,642,841.81	20,101,887.00	13,286,976.00	33,388,863.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,191,584.00	(2,351,442.81)	1,840,141.19	4,833,891.00	(6,002,458.00)	(1,168,567.00)	-163.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	95,391.00	0.00	95,391.00	95,391.00	0.00	95,391.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,030,626.00)	4,030,626.00	0.00	(4,487,570.00)	4,487,570.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,935,235.00)	4,030,626.00	95,391.00	(4,392,179.00)	4,487,570.00	95,391.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			256,349.00	1,679,183.19	1,935,532.19	441,712.00	(1,514,888.00)	(1,073,176.00)	-155.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,488,048.59	1,670,733.02	7,158,781.61	5,744,397.59	3,349,916.21	9,094,313.80	27.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			5,488,048.59	1,670,733.02	7,158,781.61	5,744,397.59	3,349,916.21	9,094,313.80	27.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,488,048.59	1,670,733.02	7,158,781.61	5,744,397.59	3,349,916.21	9,094,313.80	27.0%
2) Ending Balance, June 30 (E + F1e)			5,744,397.59	3,349,916.21	9,094,313.80	6,186,109.59	1,835,028.21	8,021,137.80	-11.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,349,916.21	3,349,916.21	0.00	1,835,028.21	1,835,028.21	-45.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,212,309.59	0.00	2,212,309.59	2,532,309.59	0.00	2,532,309.59	14.5%
Other Assignments	1100	9780	330,934.19		330,934.19			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	979,285.25	0.00	979,285.25	1,001,665.89	0.00	1,001,665.89	2.3%
Unassigned/Unappropriated Amount		9790	2,550,302.75	0.00	2,550,302.75	2,649,634.11	0.00	2,649,634.11	3.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				

Millbrae Elementary
San Mateo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

41 68973 000000
Form 01
E8B9WBHKTU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
8) Other Current Assets		9340	5,744,397.59	3,349,916.21	9,094,313.80				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			5,744,397.59	3,349,916.21	9,094,313.80				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			5,744,397.59	3,349,916.21	9,094,313.80				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	17,018,058.00	0.00	17,018,058.00	17,620,352.00	0.00	17,620,352.00	3.5%
Education Protection Account State Aid - Current Year		8012	5,904,989.00	0.00	5,904,989.00	6,107,642.00	0.00	6,107,642.00	3.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	47,967.00	0.00	47,967.00	47,967.00	0.00	47,967.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	13,684,683.00	0.00	13,684,683.00	13,684,683.00	0.00	13,684,683.00	0.0%
Unsecured Roll Taxes		8042	570,218.00	0.00	570,218.00	570,218.00	0.00	570,218.00	0.0%
Prior Years' Taxes		8043	4,230.00	0.00	4,230.00	4,230.00	0.00	4,230.00	0.0%
Supplemental Taxes		8044	5,305,070.00	0.00	5,305,070.00	5,305,070.00	0.00	5,305,070.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(21,222,810.00)	0.00	(21,222,810.00)	(21,222,810.00)	0.00	(21,222,810.00)	0.0%

Millbrae Elementary
San Mateo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

41 68973 0000000
Form 01
E8B9WBHKTU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	1,610,642.00	0.00	1,610,642.00	1,610,642.00	0.00	1,610,642.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			22,923,047.00	0.00	22,923,047.00	23,727,994.00	0.00	23,727,994.00	3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,780,112.00	1,780,112.00	0.00	1,780,112.00	1,780,112.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			22,923,047.00	1,780,112.00	24,703,159.00	23,727,994.00	1,780,112.00	25,508,106.00	3.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	378,202.00	378,202.00	0.00	378,202.00	378,202.00	0.0%
Special Education Discretionary Grants		8182	0.00	36,501.00	36,501.00	0.00	36,501.00	36,501.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		163,241.00	163,241.00		163,241.00	163,241.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		45,516.00	45,516.00		45,516.00	45,516.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		55,889.00	55,889.00		55,889.00	55,889.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

41 68973 0000000
Form 01
E8B9WBHKTU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		19,494.00	19,494.00		13,814.00	13,814.00	-29.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,030,214.00	1,030,214.00	0.00	276,077.00	276,077.00	-73.2%
TOTAL, FEDERAL REVENUE			0.00	1,729,057.00	1,729,057.00	0.00	969,240.00	969,240.00	-43.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	70,859.00	0.00	70,859.00	70,859.00	0.00	70,859.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	330,564.00	139,762.00	470,326.00	320,000.00	139,762.00	459,762.00	-2.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	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		142,814.00	142,814.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		6,000.00	6,000.00		6,000.00	6,000.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,914.00	4,785,142.00	4,789,056.00	3,914.00	2,636,590.00	2,640,504.00	-44.9%
TOTAL, OTHER STATE REVENUE			405,337.00	5,073,718.00	5,479,055.00	394,773.00	2,925,166.00	3,319,939.00	-39.4%
OTHER LOCAL REVENUE									

Millbrae Elementary
San Mateo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

41 68973 0000000
Form 01
E8B9WBHKTU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	611,043.00	611,043.00	0.00	900,000.00	900,000.00	47.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	135,000.00	135,000.00	0.00	135,000.00	135,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	495,305.00	0.00	495,305.00	495,305.00	0.00	495,305.00	0.0%
Interest		8660	191,803.00	0.00	191,803.00	191,803.00	0.00	191,803.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	125,903.00	1,012,658.00	1,138,561.00	125,903.00	575,000.00	700,903.00	-38.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

41 68973 000000
Form 01
E8B9WBHKTU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			813,011.00	1,758,701.00	2,571,712.00	813,011.00	1,610,000.00	2,423,011.00	-5.8%
TOTAL, REVENUES			24,141,395.00	10,341,588.00	34,482,983.00	24,935,778.00	7,284,518.00	32,220,296.00	-6.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,235,289.00	2,112,622.00	10,347,911.00	8,201,438.00	2,775,676.00	10,977,114.00	6.1%
Certificated Pupil Support Salaries		1200	588,188.00	73,531.00	661,719.00	768,780.00	76,749.00	845,529.00	27.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,378,406.00	296,469.00	1,674,875.00	1,461,743.00	293,345.00	1,755,088.00	4.8%
Other Certificated Salaries		1900	102,282.00	685,527.00	787,809.00	66,293.00	827,503.00	893,796.00	13.5%
TOTAL, CERTIFICATED SALARIES			10,304,165.00	3,168,149.00	13,472,314.00	10,498,254.00	3,973,273.00	14,471,527.00	7.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	215,472.00	579,927.00	795,399.00	226,979.00	904,626.00	1,131,605.00	42.3%
Classified Support Salaries		2200	569,568.00	412,444.00	982,012.00	726,416.00	404,819.00	1,131,235.00	15.2%
Classified Supervisors' and Administrators' Salaries		2300	705,933.00	164,918.00	870,851.00	685,677.00	164,918.00	850,595.00	-2.3%
Clerical, Technical and Office Salaries		2400	985,967.00	4,088.00	990,055.00	1,130,563.00	0.00	1,130,563.00	14.2%
Other Classified Salaries		2900	24,900.00	323,820.00	348,720.00	25,000.00	409,222.00	434,222.00	24.5%
TOTAL, CLASSIFIED SALARIES			2,501,840.00	1,485,197.00	3,987,037.00	2,794,635.00	1,883,585.00	4,678,220.00	17.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,039,596.00	1,732,888.00	3,772,484.00	2,044,234.00	2,015,819.00	4,060,053.00	7.6%
PERS		3201-3202	566,523.00	429,652.00	996,175.00	656,531.00	524,258.00	1,180,789.00	18.5%
OASDI/Medicare/Alternative		3301-3302	330,307.00	168,013.00	498,320.00	384,598.00	213,702.00	598,300.00	20.1%

Millbrae Elementary
San Mateo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

41 68973 000000
Form 01
E8B9WBHKTU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	958,054.00	357,406.00	1,315,460.00	1,057,332.00	524,283.00	1,581,615.00	20.2%
Unemployment Insurance		3501-3502	63,957.00	22,212.00	86,169.00	68,018.00	28,693.00	96,711.00	12.2%
Workers' Compensation		3601-3602	328,456.00	117,091.00	445,547.00	344,817.00	148,457.00	493,274.00	10.7%
OPEB, Allocated		3701-3702	341,003.00	0.00	341,003.00	310,000.00	0.00	310,000.00	-9.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	564.00	564.00	1,128.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			4,628,460.00	2,827,826.00	7,456,286.00	4,865,530.00	3,455,212.00	8,320,742.00	11.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	256,187.00	509,496.81	765,683.81	210,734.00	189,402.00	400,136.00	-47.7%
Noncapitalized Equipment		4400	172,426.00	43,311.00	215,737.00	80,000.00	0.00	80,000.00	-62.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			428,613.00	552,807.81	981,420.81	290,734.00	189,402.00	480,136.00	-51.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,439,666.00	1,439,666.00	0.00	1,170,310.00	1,170,310.00	-18.7%
Travel and Conferences		5200	40,913.00	100,708.00	141,621.00	26,150.00	39,708.00	65,858.00	-53.5%
Dues and Memberships		5300	27,725.00	1,700.00	29,425.00	17,375.00	1,700.00	19,075.00	-35.2%
Insurance		5400 - 5450	320,038.00	1,000.00	321,038.00	315,000.00	1,000.00	316,000.00	-1.6%
Operations and Housekeeping Services		5500	449,268.00	0.00	449,268.00	439,480.00	0.00	439,480.00	-2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,128,469.00	2,768,267.00	3,896,736.00	736,296.00	2,224,636.00	2,960,932.00	-24.0%
Communications		5900	124,880.00	480.00	125,360.00	167,700.00	920.00	168,620.00	34.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,091,293.00	4,311,821.00	6,403,114.00	1,702,001.00	3,438,274.00	5,140,275.00	-19.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	19,000.00	0.00	19,000.00	10,000.00	0.00	10,000.00	-47.4%

Millbrae Elementary
San Mateo County

Budget, July 1
General Fund
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41 68973 0000000
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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,000.00	0.00	19,000.00	10,000.00	0.00	10,000.00	-47.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	11,500.00	315,648.00	327,148.00	11,500.00	315,648.00	327,148.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,400.00	0.00	1,400.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	29,122.00	0.00	29,122.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			42,022.00	315,648.00	357,670.00	11,500.00	315,648.00	327,148.00	-8.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Millbrae Elementary
San Mateo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

41 68973 000000
Form 01
E8B9WBHKTU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(31,582.00)	31,582.00	0.00	(31,582.00)	31,582.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(34,000.00)	0.00	(34,000.00)	(39,185.00)	0.00	(39,185.00)	15.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(65,582.00)	31,582.00	(34,000.00)	(70,767.00)	31,582.00	(39,185.00)	15.3%
TOTAL, EXPENDITURES			19,949,811.00	12,693,030.81	32,642,841.81	20,101,887.00	13,286,976.00	33,388,863.00	2.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	95,391.00	0.00	95,391.00	95,391.00	0.00	95,391.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			95,391.00	0.00	95,391.00	95,391.00	0.00	95,391.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Millbrae Elementary
San Mateo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

41 68973 0000000
Form 01
E8B9WBHKTU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,030,626.00)	4,030,626.00	0.00	(4,487,570.00)	4,487,570.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,030,626.00)	4,030,626.00	0.00	(4,487,570.00)	4,487,570.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(3,935,235.00)	4,030,626.00	95,391.00	(4,392,179.00)	4,487,570.00	95,391.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	22,923,047.00	1,780,112.00	24,703,159.00	23,727,994.00	1,780,112.00	25,508,106.00	3.3%
2) Federal Revenue		8100-8299	0.00	1,729,057.00	1,729,057.00	0.00	969,240.00	969,240.00	-43.9%
3) Other State Revenue		8300-8599	405,337.00	5,073,718.00	5,479,055.00	394,773.00	2,925,166.00	3,319,939.00	-39.4%
4) Other Local Revenue		8600-8799	813,011.00	1,758,701.00	2,571,712.00	813,011.00	1,610,000.00	2,423,011.00	-5.8%
5) TOTAL, REVENUES			24,141,395.00	10,341,588.00	34,482,983.00	24,935,778.00	7,284,518.00	32,220,296.00	-6.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		11,732,200.00	7,595,126.00	19,327,326.00	11,686,569.00	7,940,723.00	19,627,292.00	1.6%
2) Instruction - Related Services	2000-2999		2,128,587.00	773,918.00	2,902,505.00	2,252,419.00	680,347.00	2,932,766.00	1.0%
3) Pupil Services	3000-3999		1,085,165.00	2,229,186.81	3,314,351.81	1,198,435.00	2,039,859.00	3,238,294.00	-2.3%
4) Ancillary Services	4000-4999		0.00	669,977.00	669,977.00	0.00	1,295,367.00	1,295,367.00	93.3%
5) Community Services	5000-5999		106,816.00	0.00	106,816.00	106,816.00	0.00	106,816.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,381,646.00	61,582.00	3,443,228.00	3,135,665.00	61,582.00	3,197,247.00	-7.1%
8) Plant Services	8000-8999		1,473,375.00	1,047,593.00	2,520,968.00	1,710,483.00	953,450.00	2,663,933.00	5.7%
9) Other Outgo	9000-9999	Except 7600-7699	42,022.00	315,648.00	357,670.00	11,500.00	315,648.00	327,148.00	-8.5%
10) TOTAL, EXPENDITURES			19,949,811.00	12,693,030.81	32,642,841.81	20,101,887.00	13,286,976.00	33,388,863.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,191,584.00	(2,351,442.81)	1,840,141.19	4,833,891.00	(6,002,458.00)	(1,168,567.00)	-163.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	95,391.00	0.00	95,391.00	95,391.00	0.00	95,391.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,030,626.00)	4,030,626.00	0.00	(4,487,570.00)	4,487,570.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,935,235.00)	4,030,626.00	95,391.00	(4,392,179.00)	4,487,570.00	95,391.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			256,349.00	1,679,183.19	1,935,532.19	441,712.00	(1,514,888.00)	(1,073,176.00)	-155.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,488,048.59	1,670,733.02	7,158,781.61	5,744,397.59	3,349,916.21	9,094,313.80	27.0%

Millbrae Elementary
San Mateo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

41 68973 0000000
Form 01
E8B9WBHKTU(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,488,048.59	1,670,733.02	7,158,781.61	5,744,397.59	3,349,916.21	9,094,313.80	27.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,488,048.59	1,670,733.02	7,158,781.61	5,744,397.59	3,349,916.21	9,094,313.80	27.0%
2) Ending Balance, June 30 (E + F1e)			5,744,397.59	3,349,916.21	9,094,313.80	6,186,109.59	1,835,028.21	8,021,137.80	-11.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,349,916.21	3,349,916.21	0.00	1,835,028.21	1,835,028.21	-45.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,212,309.59	0.00	2,212,309.59	2,532,309.59	0.00	2,532,309.59	14.5%
Other Assignments	1100	9780	330,934.19		330,934.19			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	979,285.25	0.00	979,285.25	1,001,665.89	0.00	1,001,665.89	2.3%
Unassigned/Unappropriated Amount		9790	2,550,302.75	0.00	2,550,302.75	2,649,634.11	0.00	2,649,634.11	3.9%

Millbrae Elementary
San Mateo County

Budget, July 1
General Fund
Exhibit: Restricted Balance Detail

41 68973 0000000
Form 01
E8B9WBHKTU(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	1,155,989.00	1,278,436.00
6266	Educator Effectiveness, FY 2021-22	183,558.62	24.62
6300	Lottery: Instructional Materials	40,092.17	40,092.17
6546	Mental Health-Related Services	6,708.86	6,708.86
6547	Special Education Early Intervention Preschool Grant	186,345.00	70,554.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	661,896.00	244,000.00
7311	Classified School Employee Professional Development Block Grant	10,532.00	10,532.00
7425	Expanded Learning Opportunities (ELO) Grant	.04	.04
7435	Learning Recovery Emergency Block Grant	1,104,794.00	4,933.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	8,039.00
9010	Other Restricted Local	.52	171,708.52
Total, Restricted Balance		3,349,916.21	1,835,028.21

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	580,315.00	438,317.00	-24.5%
3) Other State Revenue		8300-8599	923,374.62	800,000.00	-13.4%
4) Other Local Revenue		8600-8799	7,759.00	7,578.00	-2.3%
5) TOTAL, REVENUES			1,511,448.62	1,245,895.00	-17.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	428,616.00	474,262.00	10.6%
3) Employee Benefits		3000-3999	197,078.00	248,164.00	25.9%
4) Books and Supplies		4000-4999	688,812.00	636,221.00	-7.6%
5) Services and Other Operating Expenditures		5000-5999	46,074.00	46,314.00	0.5%
6) Capital Outlay		6000-6999	100,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	34,000.00	39,185.00	15.3%
9) TOTAL, EXPENDITURES			1,494,580.00	1,444,146.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,868.62	(198,251.00)	-1,275.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,868.62	(198,251.00)	-1,275.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	465,843.28	482,711.90	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			465,843.28	482,711.90	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			465,843.28	482,711.90	3.6%
2) Ending Balance, June 30 (E + F1e)			482,711.90	284,460.90	-41.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	482,711.90	284,460.90	-41.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
3) Accounts Receivable					
4) Due from Grantor Government					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	482,711.90		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			482,711.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			482,711.90		
FEDERAL REVENUE					
Child Nutrition Programs		8220	480,315.00	438,317.00	-8.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	100,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			580,315.00	438,317.00	-24.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	923,374.62	800,000.00	-13.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			923,374.62	800,000.00	-13.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,778.00	6,778.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	981.00	800.00	-18.5%
TOTAL, OTHER LOCAL REVENUE			7,759.00	7,578.00	-2.3%
TOTAL, REVENUES			1,511,448.62	1,245,895.00	-17.6%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	251,385.00	295,925.00	17.7%
Classified Supervisors' and Administrators' Salaries		2300	163,309.00	164,918.00	1.0%
Clerical, Technical and Office Salaries		2400	13,922.00	13,419.00	-3.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			428,616.00	474,262.00	10.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	110,391.00	116,916.00	5.9%
OASDI/Medicare/Alternative		3301-3302	33,704.00	36,281.00	7.6%
Health and Welfare Benefits		3401-3402	39,427.00	80,575.00	104.4%
Unemployment Insurance		3501-3502	2,220.00	2,372.00	6.8%
Workers' Compensation		3601-3602	11,336.00	12,020.00	6.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			197,078.00	248,164.00	25.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	35,193.00	32,500.00	-7.7%
Noncapitalized Equipment		4400	7,900.00	0.00	-100.0%
Food		4700	645,719.00	603,721.00	-6.5%
TOTAL, BOOKS AND SUPPLIES			688,812.00	636,221.00	-7.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,400.00	1,400.00	0.0%
Dues and Memberships		5300	550.00	550.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	43,884.00	43,884.00	0.0%
Communications		5900	240.00	480.00	100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,074.00	46,314.00	0.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	100,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	34,000.00	39,185.00	15.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			34,000.00	39,185.00	15.3%
TOTAL, EXPENDITURES			1,494,580.00	1,444,146.00	-3.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

41 68973 0000000
Form 13
E8B9WBHKTU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	580,315.00	438,317.00	-24.5%
3) Other State Revenue		8300-8599	923,374.62	800,000.00	-13.4%
4) Other Local Revenue		8600-8799	7,759.00	7,578.00	-2.3%
5) TOTAL, REVENUES			1,511,448.62	1,245,895.00	-17.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,459,825.00	1,404,961.00	-3.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		34,000.00	39,185.00	15.3%
8) Plant Services	8000-8999		755.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,494,580.00	1,444,146.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,868.62	(198,251.00)	-1,275.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,868.62	(198,251.00)	-1,275.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	465,843.28	482,711.90	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			465,843.28	482,711.90	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			465,843.28	482,711.90	3.6%
2) Ending Balance, June 30 (E + F1e)			482,711.90	284,460.90	-41.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	482,711.90	284,460.90	-41.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

Budget, July 1
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

41 68973 0000000
Form 13
E8B9WBHKTU(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	456,611.68	284,395.68
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	26,100.22	65.22
Total, Restricted Balance		482,711.90	284,460.90

Millbrae Elementary
San Mateo County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

41 68973 0000000
Form 17
E8B9WBHKTU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,430.00	11,430.00	0.0%
5) TOTAL, REVENUES			11,430.00	11,430.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,430.00	11,430.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,430.00	11,430.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	896,686.12	908,116.12	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			896,686.12	908,116.12	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			896,686.12	908,116.12	1.3%
2) Ending Balance, June 30 (E + F1e)			908,116.12	919,546.12	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	908,116.12	919,546.12	1.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
9789			0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
9790			0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
9111			0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
9150			0.00		
3) Accounts Receivable					
9200			0.00		
4) Due from Grantor Government					
9290			0.00		

Budget, July 1

Millbrae Elementary
San Mateo CountySpecial Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object41 68973 0000000
Form 17
E8B9WBHKTU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	908,116.12		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			908,116.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			908,116.12		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,430.00	11,430.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,430.00	11,430.00	0.0%
TOTAL, REVENUES			11,430.00	11,430.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Budget, July 1

Millbrae Elementary
San Mateo CountySpecial Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function41 68973 0000000
Form 17
E8B9WBHKTU(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,430.00	11,430.00	0.0%
5) TOTAL, REVENUES			11,430.00	11,430.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,430.00	11,430.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,430.00	11,430.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	896,686.12	908,116.12	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			896,686.12	908,116.12	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			896,686.12	908,116.12	1.3%
2) Ending Balance, June 30 (E + F1e)			908,116.12	919,546.12	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	908,116.12	919,546.12	1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Budget, July 1

Millbrae Elementary
San Mateo County

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

41 68973 0000000
Form 17
E8B9WBHKTU(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Millbrae Elementary
San Mateo County

Budget, July 1
Foundation Special Revenue Fund
Expenditures by Object

41 68973 000000
Form 19
E8B9WBHKTU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	698.00	698.00	0.0%
5) TOTAL, REVENUES			698.00	698.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			698.00	698.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			698.00	698.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,494.60	51,192.60	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,494.60	51,192.60	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,494.60	51,192.60	1.4%
2) Ending Balance, June 30 (E + F1e)			51,192.60	51,890.60	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	51,192.60	51,890.60	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	51,192.60		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			51,192.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			51,192.60		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	698.00	698.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			698.00	698.00	0.0%
TOTAL, REVENUES			698.00	698.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	698.00	698.00	0.0%
5) TOTAL, REVENUES			698.00	698.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			698.00	698.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			698.00	698.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,494.60	51,192.60	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,494.60	51,192.60	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,494.60	51,192.60	1.4%
2) Ending Balance, June 30 (E + F1e)			51,192.60	51,890.60	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	51,192.60	51,890.60	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

Budget, July 1
Foundation Special Revenue Fund
Exhibit: Restricted Balance Detail

41 68973 0000000
Form 19
E8B9WBHKTU(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	51,192.60	51,890.60
Total, Restricted Balance		51,192.60	51,890.60

Millbrae Elementary
San Mateo County

Budget, July 1
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

41 68973 0000000
Form 20
E8B9WBHKTU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,241.00	29,241.00	0.0%
5) TOTAL, REVENUES			29,241.00	29,241.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,241.00	29,241.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,241.00	29,241.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,117,963.59	2,147,204.59	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,117,963.59	2,147,204.59	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,117,963.59	2,147,204.59	1.4%
2) Ending Balance, June 30 (E + F1e)					
			2,147,204.59	2,176,445.59	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,927,565.92	1,927,565.92	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	219,638.67	248,879.67	13.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
3) Accounts Receivable					
4) Due from Grantor Government					
		9200	0.00		
		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	2,147,204.59		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,147,204.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,147,204.59		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	29,241.00	29,241.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,241.00	29,241.00	0.0%
TOTAL, REVENUES			29,241.00	29,241.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,241.00	29,241.00	0.0%
5) TOTAL, REVENUES			29,241.00	29,241.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			29,241.00	29,241.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,241.00	29,241.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,117,963.59	2,147,204.59	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,117,963.59	2,147,204.59	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,117,963.59	2,147,204.59	1.4%
2) Ending Balance, June 30 (E + F1e)			2,147,204.59	2,176,445.59	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,927,565.92	1,927,565.92	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	219,638.67	248,879.67	13.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

Budget, July 1
Special Reserve Fund for Postemployment Benefits
Exhibit: Restricted Balance Detail

41 68973 0000000
Form 20
E8B9WBHKTU(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	1,927,565.92	1,927,565.92
Total, Restricted Balance		1,927,565.92	1,927,565.92

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	122,630.00	113,715.00	-7.3%
5) TOTAL, REVENUES			122,630.00	113,715.00	-7.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	28,320.00	20,000.00	-29.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,320.00	20,000.00	-29.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			94,310.00	93,715.00	-0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			94,310.00	93,715.00	-0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	910,595.50	1,004,905.50	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			910,595.50	1,004,905.50	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			910,595.50	1,004,905.50	10.4%
2) Ending Balance, June 30 (E + F1e)			1,004,905.50	1,098,620.50	9.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	963,858.43	1,063,858.43	10.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	41,047.07	34,762.07	-15.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	1,004,905.50		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,004,905.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,004,905.50		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	13,715.00	13,715.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	108,915.00	100,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			122,630.00	113,715.00	-7.3%
TOTAL, REVENUES			122,630.00	113,715.00	-7.3%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00
Classified Supervisors' and Administrators' Salaries			2300	0.00	0.00
Clerical, Technical and Office Salaries			2400	0.00	0.00
Other Classified Salaries			2900	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,320.00	20,000.00	-29.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,320.00	20,000.00	-29.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			28,320.00	20,000.00	-29.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Millbrae Elementary
San Mateo County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

41 68973 0000000
Form 25
E8B9WBHKTU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	122,630.00	113,715.00	-7.3%
5) TOTAL, REVENUES			122,630.00	113,715.00	-7.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		8,320.00	5,000.00	-39.9%
8) Plant Services	8000-8999		20,000.00	15,000.00	-25.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,320.00	20,000.00	-29.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			94,310.00	93,715.00	-0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			94,310.00	93,715.00	-0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	910,595.50	1,004,905.50	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			910,595.50	1,004,905.50	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			910,595.50	1,004,905.50	10.4%
2) Ending Balance, June 30 (E + F1e)			1,004,905.50	1,098,620.50	9.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	963,858.43	1,063,858.43	10.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	41,047.07	34,762.07	-15.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

Budget, July 1
Capital Facilities Fund
Exhibit: Restricted Balance Detail

41 68973 0000000
Form 25
E8B9WBHKTU(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	963,858.43	1,063,858.43
Total, Restricted Balance		963,858.43	1,063,858.43

Millbrae Elementary
San Mateo County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

41 68973 0000000
Form 40
E8B9WBHKTU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	743,699.00	743,699.00	0.0%
5) TOTAL, REVENUES			743,699.00	743,699.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	63,200.00	63,200.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	222,332.00	169,076.00	-24.0%
6) Capital Outlay		6000-6999	1,185,943.00	1,050,000.00	-11.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,471,475.00	1,282,276.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(727,776.00)	(538,577.00)	-26.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	95,391.00	95,391.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(95,391.00)	(95,391.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(823,167.00)	(633,968.00)	-23.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,637,916.16	12,814,749.16	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,637,916.16	12,814,749.16	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,637,916.16	12,814,749.16	-6.0%
2) Ending Balance, June 30 (E + F1e)			12,814,749.16	12,180,781.16	-4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,339,441.89	2,654,441.89	13.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,475,307.27	9,526,339.27	-9.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	12,814,749.16		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,814,749.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			12,814,749.16		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	315,000.00	315,000.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	20,540.00	20,540.00	0.0%
Interest		8660	228,159.00	228,159.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	180,000.00	180,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			743,699.00	743,699.00	0.0%
TOTAL, REVENUES			743,699.00	743,699.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	56,000.00	56,000.00	0.0%
Noncapitalized Equipment		4400	7,200.00	7,200.00	0.0%
TOTAL, BOOKS AND SUPPLIES			63,200.00	63,200.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,076.00	19,076.00	-5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	202,256.00	150,000.00	-25.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			222,332.00	169,076.00	-24.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,083,377.00	1,000,000.00	-7.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	102,566.00	50,000.00	-51.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,185,943.00	1,050,000.00	-11.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,471,475.00	1,282,276.00	-12.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	95,391.00	95,391.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			95,391.00	95,391.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Millbrae Elementary
San Mateo County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

41 68973 0000000
Form 40
E8B9WBHKTU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(95,391.00)	(95,391.00)	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	743,699.00	743,699.00	0.0%
5) TOTAL, REVENUES			743,699.00	743,699.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,411,475.00	1,222,276.00	-13.4%
9) Other Outgo	9000-9999	Except 7600-7699	60,000.00	60,000.00	0.0%
10) TOTAL, EXPENDITURES			1,471,475.00	1,282,276.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(727,776.00)	(538,577.00)	-26.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	95,391.00	95,391.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(95,391.00)	(95,391.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(823,167.00)	(633,968.00)	-23.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,637,916.16	12,814,749.16	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,637,916.16	12,814,749.16	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,637,916.16	12,814,749.16	-6.0%
2) Ending Balance, June 30 (E + F1e)			12,814,749.16	12,180,781.16	-4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,339,441.89	2,654,441.89	13.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,475,307.27	9,526,339.27	-9.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

41 68973 0000000
Form 40
E8B9WBHKTU(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	2,339,441.89	2,654,441.89
Total, Restricted Balance		2,339,441.89	2,654,441.89

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,783,786.53	4,783,786.53	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,783,786.53	4,783,786.53	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,783,786.53	4,783,786.53	0.0%
2) Ending Balance, June 30 (E + F1e)			4,783,786.53	4,783,786.53	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,783,786.53	4,783,786.53	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

Budget, July 1
Bond Interest and Redemption Fund
Expenditures by Object

41 68973 0000000
Form 51
E8B9WBHKTU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,783,786.53	4,783,786.53	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,783,786.53	4,783,786.53	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,783,786.53	4,783,786.53	0.0%
2) Ending Balance, June 30 (E + F1e)			4,783,786.53	4,783,786.53	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,783,786.53	4,783,786.53	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

Budget, July 1
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

41 68973 0000000
Form 51
E8B9WBHKTU(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	4,783,786.53	4,783,786.53
Total, Restricted Balance		4,783,786.53	4,783,786.53

Budget, July 1
Average Daily Attendance

41 68973 000000
Form A
E8B9WBHKTU(2023-24)

Millbrae Elementary
San Mateo County

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,971.45	1,971.45	2,185.21	1,949.76	1,949.76	2,089.21
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,971.45	1,971.45	2,185.21	1,949.76	1,949.76	2,089.21
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	4.69	4.69	4.69	3.80	3.80	3.80
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	4.69	4.69	4.69	3.80	3.80	3.80
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,976.14	1,976.14	2,189.90	1,953.56	1,953.56	2,093.01
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Millbrae Elementary
San Mateo County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

41 68973 000000
Form MYP
E8B9WBHKTU(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	23,727,994.00	-1.52%	23,368,192.00	1.03%	23,608,856.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	394,773.00	7.04%	422,569.75	0.00%	422,569.75
4. Other Local Revenues	8600-8799	813,011.00	-29.91%	569,874.00	0.00%	569,874.00
5. Other Financing Sources						
a. Transfers In	8900-8929	95,391.00	-16.13%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(4,487,570.00)	3.11%	(4,627,331.17)	7.22%	(4,961,329.38)
6. Total (Sum lines A1 thru A5c)		20,543,599.00	-3.55%	19,813,304.58	-0.47%	19,719,970.37
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,498,254.00		10,708,219.00
b. Step & Column Adjustment				209,965.00		214,164.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,498,254.00	2.00%	10,708,219.00	2.00%	10,922,383.00
2. Classified Salaries						
a. Base Salaries				2,794,635.00		2,850,528.00
b. Step & Column Adjustment				55,893.00		57,010.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,794,635.00	2.00%	2,850,528.00	2.00%	2,907,538.00
3. Employee Benefits	3000-3999	4,865,530.00	1.66%	4,946,310.05	1.80%	5,035,334.84
4. Books and Supplies	4000-4999	290,734.00	2.77%	298,787.33	2.49%	306,227.14
5. Services and Other Operating Expenditures	5000-5999	1,702,001.00	2.77%	1,749,146.43	2.49%	1,792,700.17
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	11,500.00	2.77%	11,818.55	2.49%	12,112.83
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(70,767.00)	2.77%	(72,727.25)	2.49%	(74,538.15)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		20,101,887.00	1.99%	20,502,359.11	2.00%	20,912,290.73
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		441,712.00		(689,054.53)		(1,192,320.36)

Millbrae Elementary
San Mateo County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

41 68973 000000
Form MYP
E8B9WBHKTU(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,744,397.59		6,186,109.59		5,497,055.06
2. Ending Fund Balance (Sum lines C and D1)		6,186,109.59		5,497,055.06		4,304,734.70
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,532,309.59		1,843,255.00		650,934.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,001,665.89		961,913.67		984,231.59
2. Unassigned/Unappropriated	9790	2,649,634.11		2,689,386.39		2,667,069.11
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,186,109.59		5,497,055.06		4,304,734.70
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,001,665.89		961,913.67		984,231.59
c. Unassigned/Unappropriated	9790	2,649,634.11		2,689,386.39		2,667,069.11
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789			919,546.12		919,546.12
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,651,300.00		4,570,846.18		4,570,846.82
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Millbrae Elementary
San Mateo County

Budget, July 1
General Fund
Multiyear Projections
Restricted

41 68973 000000
Form MYP
E8B9WBHKTU(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,780,112.00	0.00%	1,780,112.00	0.00%	1,780,112.00
2. Federal Revenues	8100-8299	969,240.00	-28.48%	693,163.00	0.00%	693,163.00
3. Other State Revenues	8300-8599	2,925,166.00	-2.54%	2,850,824.00	0.00%	2,850,824.00
4. Other Local Revenues	8600-8799	1,610,000.00	0.00%	1,610,000.00	0.00%	1,610,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	4,487,570.00	3.11%	4,627,331.17	7.22%	4,961,329.38
6. Total (Sum lines A1 thru A5c)		11,772,088.00	-1.79%	11,561,430.17	2.89%	11,895,428.38
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,973,273.00		3,123,931.46
b. Step & Column Adjustment				79,465.46		62,478.63
c. Cost-of-Living Adjustment						
d. Other Adjustments				(928,807.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,973,273.00	-21.38%	3,123,931.46	2.00%	3,186,410.09
2. Classified Salaries						
a. Base Salaries				1,883,585.00		1,832,765.70
b. Step & Column Adjustment				37,671.70		36,655.31
c. Cost-of-Living Adjustment						
d. Other Adjustments				(88,491.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,883,585.00	-2.70%	1,832,765.70	2.00%	1,869,421.01
3. Employee Benefits	3000-3999	3,455,212.00	-6.01%	3,247,471.43	3.58%	3,363,739.89
4. Books and Supplies	4000-4999	189,402.00	2.77%	194,648.44	2.49%	199,495.18
5. Services and Other Operating Expenditures	5000-5999	3,438,274.00	-18.40%	2,805,764.88	3.74%	2,910,628.42
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	315,648.00	2.77%	324,391.45	2.49%	332,468.80
8. Other Outgo - Transfers of Indirect Costs	7300-7399	31,582.00	2.77%	32,456.82	2.49%	33,265.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,286,976.00	-12.99%	11,561,430.18	2.89%	11,895,428.39
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,514,888.00)		(.01)		(.01)

Millbrae Elementary
San Mateo County

Budget, July 1
General Fund
Multiyear Projections
Restricted

41 68973 000000
Form MYP
E8B9WBHKTU(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,349,916.21		1,835,028.21		1,835,028.20
2. Ending Fund Balance (Sum lines C and D1)		1,835,028.21		1,835,028.20		1,835,028.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,835,028.21		1,835,028.21		1,835,028.21
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(.01)		(.02)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,835,028.21		1,835,028.20		1,835,028.19
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
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.						

Millbrae Elementary
San Mateo County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

41 68973 0000000
Form MYP
E8B9WBHKTU(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	25,508,106.00	-1.41%	25,148,304.00	0.96%	25,388,968.00
2. Federal Revenues	8100-8299	969,240.00	-28.48%	693,163.00	0.00%	693,163.00
3. Other State Revenues	8300-8599	3,319,939.00	-1.40%	3,273,393.75	0.00%	3,273,393.75
4. Other Local Revenues	8600-8799	2,423,011.00	-10.03%	2,179,874.00	0.00%	2,179,874.00
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)		32,315,687.00	-2.91%	31,374,734.75	0.77%	31,615,398.75
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,471,527.00		13,832,150.46
b. Step & Column Adjustment				289,430.46		276,642.63
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(928,807.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,471,527.00	-4.42%	13,832,150.46	2.00%	14,108,793.09
2. Classified Salaries						
a. Base Salaries				4,678,220.00		4,683,293.70
b. Step & Column Adjustment				93,564.70		93,665.31
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(88,491.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,678,220.00	0.11%	4,683,293.70	2.00%	4,776,959.01
3. Employee Benefits	3000-3999	8,320,742.00	-1.53%	8,193,781.48	2.51%	8,399,074.73
4. Books and Supplies	4000-4999	480,136.00	2.77%	493,435.77	2.49%	505,722.32
5. Services and Other Operating Expenditures	5000-5999	5,140,275.00	-11.39%	4,554,911.31	3.26%	4,703,328.59
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	327,148.00	2.77%	336,210.00	2.49%	344,581.63
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)		33,388,863.00	-3.97%	32,063,789.29	2.32%	32,807,719.12
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,073,176.00)		(689,054.54)		(1,192,320.37)

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,094,313.80		8,021,137.80		7,332,083.26
2. Ending Fund Balance (Sum lines C and D1)		8,021,137.80		7,332,083.26		6,139,762.89
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	1,835,028.21		1,835,028.21		1,835,028.21
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,532,309.59		1,843,255.00		650,934.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,001,665.89		961,913.67		984,231.59
2. Unassigned/Unappropriated	9790	2,649,634.11		2,689,386.38		2,667,069.09
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,021,137.80		7,332,083.26		6,139,762.89
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,001,665.89		961,913.67		984,231.59
c. Unassigned/Unappropriated	9790	2,649,634.11		2,689,386.39		2,667,069.11
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(.01)		(.02)
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		919,546.12		919,546.12
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,651,300.00		4,570,846.17		4,570,846.80
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.94%		14.26%		13.93%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
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 A, 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)						
		33,388,863.00		32,063,789.29		32,807,719.12
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)						
		33,388,863.00		32,063,789.29		32,807,719.12
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		1,001,665.89		961,913.68		984,231.57
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		1,001,665.89		961,913.68		984,231.57
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Millbrae Elementary
San Mateo County

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (1)

41 68973 000000
Form CASH
E8B9WBHKTU(2023-24)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			7,436,316.85	9,179,036.77	11,543,769.77	14,211,182.82	16,292,461.44	14,009,646.54	14,825,138.48	15,844,986.56
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,633,839.00	2,633,839.00	4,164,218.00	2,633,839.00		1,530,379.00	1,053,168.00	944,763.00
Property Taxes	8020-8079				500,678.30	714,880.72	(931,991.65)	(283,567.37)	1,941,345.69	(1,613,410.32)
Miscellaneous Funds	8080-8099					9,321.18		682,316.46		
Federal Revenue	8100-8299		15,791.00	175,669.00	250,685.20	(191,645.00)	14,304.00	72,724.59	509,364.69	(375,723.00)
Other State Revenue	8300-8599		189,748.00	245,141.73	740,073.73	189,748.00	953,061.00	818,061.79	(48,844.97)	187,107.31
Other Local Revenue	8600-8799		70,476.40	94,526.89	296,970.36	698,432.52	92,649.05	551,361.90	223,123.04	85,703.94
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,909,854.40	3,149,176.62	5,952,625.59	4,054,576.42	128,022.40	3,371,276.37	3,678,156.45	(771,559.07)
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		47,248.42	138,139.05	1,196,457.17	1,222,081.62	1,217,330.08	1,279,560.84	1,213,710.34	1,220,986.75
Classified Salaries	2000-2999		156,639.40	211,026.64	386,664.93	318,332.09	317,897.63	320,768.27	353,662.76	327,985.24
Employee Benefits	3000-3999		123,050.07	139,658.41	509,566.42	527,271.05	516,803.00	527,826.48	585,803.77	514,002.97
Books and Supplies	4000-4999		741.01	83,589.63	119,918.97	25,977.69	32,806.33	33,474.23	30,628.34	17,660.55
Services	5000-5999		468,461.71	193,557.13	316,722.86	181,164.95	323,556.72	330,564.98	441,496.26	311,844.20
Capital Outlay	6000-6599		0.00		4,600.33					(4,600.33)
Other Outgo	7000-7499		2,543.51	55,951.55	(50,864.53)	11,549.54	3,352.74	43,280.91	2,543.51	2,599.48
Interfund Transfers Out	7600-7629									

Millbrae Elementary
San Mateo County

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (1)

41 68973 000000
Form CASH
E8B9WBHKTU(2023-24)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			798,684.12	821,922.41	2,483,066.15	2,286,376.94	2,411,746.50	2,535,475.71	2,627,844.98	2,390,478.86
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	2,500.00								
Accounts Receivable	9200-9299	1,821,834.13	73,361.02	193,663.90	483,319.80	376,819.00			132,054.19	449,253.00
Due From Other Funds	9310	101,926.88	2,401.85	(2,401.85)	101,926.88					
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,926,261.01	75,762.87	191,262.05	585,246.68	376,819.00	0.00	0.00	132,054.19	449,253.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(754,188.55)	444,213.23	153,783.26	(62,214.63)	63,739.86	(909.20)	20,308.72	162,517.58	(10,605.45)
Due To Other Funds	9610	(654,008.90)			654,008.90					
Current Loans	9640									
Unearned Revenues	9650	(795,598.80)			795,598.80					
Deferred Inflows of Resources	9690									
SUBTOTAL		(2,203,796.25)	444,213.23	153,783.26	1,387,393.07	63,739.86	(909.20)	20,308.72	162,517.58	(10,605.45)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		4,130,057.26	(368,450.36)	37,478.79	(802,146.39)	313,079.14	909.20	(20,308.72)	(30,463.39)	459,858.45
E. NET INCREASE/DECREASE (B - C + D)			1,742,719.92	2,364,733.00	2,667,413.05	2,081,278.62	(2,282,814.90)	815,491.94	1,019,848.08	(2,702,179.48)
F. ENDING CASH (A + E)			9,179,036.77	11,543,769.77	14,211,182.82	16,292,461.44	14,009,646.54	14,825,138.48	15,844,986.56	13,142,807.08
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Millbrae Elementary
San Mateo County

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (1)

41 68973 0000000
Form CASH
E8B9WBHKTU(2023-24)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		13,142,807.08	14,747,611.67	13,289,578.64	10,698,075.74				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,838,960.00	944,763.00	1,157,227.94	3,192,998.05	0.00		23,727,993.99	23,727,994.00
Property Taxes	8020-8079	942,609.84	(1,270,545.21)	356,064.10	(356,064.10)			0.00	0.00
Miscellaneous Funds	8080-8099	15,406.32	801,050.18	447,528.53	(353,521.87)	178,011.20		1,780,112.00	1,780,112.00
Federal Revenue	8100-8299	207,051.68	95,387.56	(312,683.38)	157,977.41	350,336.25		969,240.00	969,240.00
Other State Revenue	8300-8599	348,670.94	962,198.00	(1,099,955.66)	(1,020,767.29)	855,696.42		3,319,939.00	3,319,939.00
Other Local Revenue	8600-8799	77,230.74	307,775.42	695,661.01	(770,900.26)			2,423,011.01	2,423,011.00
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		4,429,929.52	1,840,628.95	1,243,842.54	945,112.94	1,384,043.87	0.00	32,315,687.00	32,315,687.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,232,021.84	1,744,603.32	2,026,716.32	1,832,587.25	100,084.00		14,471,527.00	14,471,527.00
Classified Salaries	2000-2999	333,798.89	480,591.50	737,516.99	714,836.66	18,499.00		4,678,220.00	4,678,220.00
Employee Benefits	3000-3999	513,951.01	762,484.12	980,586.47	2,596,151.24	23,587.00		8,320,742.01	8,320,742.00
Books and Supplies	4000-4999	94,328.35	32,195.59	17,458.18	(30,568.86)	21,926.00		480,136.01	480,136.00
Services	5000-5999	609,098.02	332,259.70	201,905.23	1,101,390.23	328,253.00		5,140,274.99	5,140,275.00
Capital Outlay	6000-6599				10,000.00			10,000.00	10,000.00
Other Outgo	7000-7499	43,500.51		2,229.18	117,868.60	53,408.00		287,963.00	287,963.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Millbrae Elementary
San Mateo County

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (1)

41 68973 0000000
Form CASH
E8B9WBHKTU(2023-24)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		2,826,698.62	3,352,134.23	3,966,412.37	6,342,265.12	545,757.00	0.00	33,388,863.01	33,388,863.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299		20,993.46	88,931.02	3,438.74	(1,384,043.87)		437,790.26	
Due From Other Funds	9310							101,926.88	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	20,993.46	88,931.02	3,438.74	(1,384,043.87)	0.00	539,717.14	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,573.69)	(32,478.79)	(42,135.91)	59,543.57	(545,757.00)		208,431.55	
Due To Other Funds	9610							654,008.90	
Current Loans	9640							0.00	
Unearned Revenues	9650							795,598.80	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(1,573.69)	(32,478.79)	(42,135.91)	59,543.57	(545,757.00)	0.00	1,658,039.25	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,573.69	53,472.25	131,066.93	(56,104.83)	(838,286.87)	0.00	(1,118,322.11)	0.00
E. NET INCREASE/DECREASE (B - C + D)		1,604,804.59	(1,458,033.03)	(2,591,502.90)	(5,453,257.01)	0.00	0.00	(2,191,498.12)	(1,073,176.00)
F. ENDING CASH (A + E)		14,747,611.67	13,289,578.64	10,698,075.74	5,244,818.73				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,244,818.73	

Millbrae Elementary
San Mateo County

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (2)

41 68973 0000000
Form CASH
E8B9WBHKTU(2023-24)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			5,244,818.73	8,104,502.99	11,681,553.36	14,223,254.46	16,298,751.31	15,394,805.88	14,987,948.19	14,257,470.17
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,505,228.80	3,505,228.80	3,505,228.80	3,505,228.80			1,402,091.52	1,589,037.06
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099					9,321.18		682,316.46		
Federal Revenue	8100-8299		11,293.11	125,631.68	179,280.37	(137,057.10)	10,229.67	52,009.82	364,277.95	(268,702.57)
Other State Revenue	8300-8599		187,087.75	241,704.86	729,697.96	187,087.75	939,699.17	806,592.64	(48,160.17)	184,484.08
Other Local Revenue	8600-8799		63,404.45	85,041.59	267,170.87	628,348.32	83,352.18	496,035.50	200,733.76	77,103.98
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,767,014.11	3,957,606.93	4,681,378.00	4,192,928.95	1,033,281.02	2,036,954.42	1,918,943.06	1,581,922.55
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		45,160.90	132,035.83	1,143,595.67	1,168,087.99	1,163,546.38	1,223,027.68	1,160,086.56	1,167,041.49
Classified Salaries	2000-2999		156,809.28	211,255.51	387,084.28	318,677.33	318,242.40	321,116.15	354,046.32	328,340.95
Employee Benefits	3000-3999		121,172.53	137,527.46	501,791.29	519,225.78	508,917.46	519,772.74	576,865.39	506,160.15
Books and Supplies	4000-4999		761.54	85,905.06	123,240.72	26,697.27	33,715.07	34,401.47	31,476.74	18,149.75
Services	5000-5999		415,114.28	171,515.25	280,655.13	160,534.27	286,710.76	292,920.94	391,219.60	276,332.04
Capital Outlay	6000-6599				4,727.76					(4,727.76)
Other Outgo	7000-7499		2,613.97	57,501.41	(52,273.48)	11,869.46	3,445.61	44,479.79	2,613.97	2,671.49
Interfund Transfers Out	7600-7629									

Millbrae Elementary
San Mateo County

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (2)

41 68973 000000
Form CASH
E8B9WBHKTU(2023-24)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			741,632.50	795,740.52	2,388,821.37	2,205,092.10	2,314,577.68	2,435,718.77	2,516,308.58	2,293,968.11
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	2,500.00								
Accounts Receivable	9200-9299	1,384,043.87	91,083.00	516,861.42	287,893.17	91,083.00	381,272.88			
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,386,543.87	91,083.00	516,861.42	287,893.17	91,083.00	381,272.88	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(545,757.00)	256,780.35	101,677.46	38,748.70	3,423.00	3,921.65	8,093.34	133,112.50	
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(545,757.00)	256,780.35	101,677.46	38,748.70	3,423.00	3,921.65	8,093.34	133,112.50	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,932,300.87	(165,697.35)	415,183.96	249,144.47	87,660.00	377,351.23	(8,093.34)	(133,112.50)	0.00
E. NET INCREASE/DECREASE (B - C + D)			2,859,684.26	3,577,050.37	2,541,701.10	2,075,496.85	(903,945.43)	(406,857.69)	(730,478.02)	(712,045.56)
F. ENDING CASH (A + E)			8,104,502.99	11,681,553.36	14,223,254.46	16,298,751.31	15,394,805.88	14,987,948.19	14,257,470.17	13,545,424.61
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Millbrae Elementary
San Mateo County

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (2)

41 68973 0000000
Form CASH
E8B9WBHKTU(2023-24)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		13,545,424.61	13,027,816.52	13,484,724.54	10,912,407.33				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,589,037.06	1,589,037.06	1,589,037.06	1,589,037.06			23,368,192.02	23,368,192.00
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099	15,406.32	801,050.18	447,528.53	(353,521.87)	178,011.20		1,780,112.00	1,780,112.00
Federal Revenue	8100-8299	148,075.36	68,217.50	(223,619.07)	112,979.34	250,546.95		693,163.01	693,163.00
Other State Revenue	8300-8599	343,782.60	948,708.07	(2,070,514.47)	(20,476.14)	843,699.63		3,273,393.73	3,273,393.75
Other Local Revenue	8600-8799	69,481.02	276,891.70	1,525,509.93	(1,593,199.30)			2,179,874.00	2,179,874.00
Interfund Transfers In	8910-8929				80,000.00			80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		2,165,782.36	3,683,904.51	1,267,941.98	(185,180.91)	1,272,257.78	0.00	31,374,734.76	31,374,734.75
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,177,589.03	1,667,523.79	1,937,172.57	1,751,620.44	95,662.12		13,832,150.45	13,832,150.46
Classified Salaries	2000-2999	334,160.91	481,112.72	738,316.86	715,611.92	18,519.06		4,683,293.69	4,683,293.70
Employee Benefits	3000-3999	506,108.98	750,849.90	965,624.37	2,556,538.34	23,227.10		8,193,781.49	8,193,781.48
Books and Supplies	4000-4999	96,941.24	33,087.41	17,941.77	(31,415.62)	22,533.35		493,435.77	493,435.77
Services	5000-5999	539,735.22	294,422.67	178,912.69	975,966.24	290,872.24		4,554,911.33	4,554,911.31
Capital Outlay	6000-6599				10,277.00			10,277.00	10,277.00
Other Outgo	7000-7499	44,705.47		2,290.93	121,133.56	54,887.40		295,939.58	295,939.57
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Millbrae Elementary
San Mateo County

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (2)

41 68973 0000000
Form CASH
E8B9WBHKTU(2023-24)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		2,699,240.85	3,226,996.49	3,840,259.19	6,099,731.88	505,701.27	0.00	32,063,789.31	32,063,789.29
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	15,850.40				(1,272,257.78)		111,786.09	
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		15,850.40	0.00	0.00	0.00	(1,272,257.78)	0.00	111,786.09	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					(505,701.28)		40,055.72	
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	(505,701.28)	0.00	40,055.72	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		15,850.40	0.00	0.00	0.00	(766,556.50)	0.00	71,730.37	
E. NET INCREASE/DECREASE (B - C + D)		(517,608.09)	456,908.02	(2,572,317.21)	(6,284,912.79)	.01	0.00	(617,324.18)	(689,054.54)
F. ENDING CASH (A + E)		13,027,816.52	13,484,724.54	10,912,407.33	4,627,494.54				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,627,494.55	

Millbrae Elementary
San Mateo County

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

41 68973 0000000
Form SIAB
E8B9WBHKTU(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(39,185.00)				
Other Sources/Uses Detail					95,391.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	39,185.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Millbrae Elementary
San Mateo County

**Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS**

41 68973 0000000
Form SIAB
E8B9WBHKTU(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	95,391.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Millbrae Elementary
San Mateo County

**Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS**

41 68973 0000000
Form SIAB
E8B9WBHKTU(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	1,949.76	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	2,265	2,264		
Charter School				
Total ADA	2,265	2,264	0.1%	Met
Second Prior Year (2021-22)				
District Regular	2,266	2,268		
Charter School				
Total ADA	2,266	2,268	N/A	Met
First Prior Year (2022-23)				
District Regular	2,190	2,185		
Charter School		0		
Total ADA	2,190	2,185	0.2%	Met
Budget Year (2023-24)				
District Regular	2,089			
Charter School	0			
Total ADA	2,089			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	2,302	2,238		
Charter School				
Total Enrollment	2,302	2,238	2.8%	Not Met
Second Prior Year (2021-22)				
District Regular	2,157	2,123		
Charter School				
Total Enrollment	2,157	2,123	1.6%	Not Met
First Prior Year (2022-23)				
District Regular	2,049	2,073		
Charter School				
Total Enrollment	2,049	2,073	N/A	Met
Budget Year (2023-24)				
District Regular	2,030			
Charter School				
Total Enrollment	2,030			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	2,264	2,238	
Charter School		0	
Total ADA/Enrollment	2,264	2,238	101.1%
Second Prior Year (2021-22)			
District Regular	2,028	2,123	
Charter School	0		
Total ADA/Enrollment	2,028	2,123	95.5%
First Prior Year (2022-23)			
District Regular	1,971	2,073	
Charter School			
Total ADA/Enrollment	1,971	2,073	95.1%
		Historical Average Ratio:	97.3%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		97.8%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

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

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	2,189.90	2,093.01	1,989.76	1,945.75
b. Prior Year ADA (Funded)		2,189.90	2,093.01	1,989.76
c. Difference (Step 1a minus Step 1b)		(96.89)	(103.25)	(44.01)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.42%)	(4.93%)	(2.21%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		23,727,994.00	23,368,192.00	23,608,856.00
b1. COLA percentage		8.22%	3.54%	3.31%
b2. COLA amount (proxy for purposes of this criterion)		1,950,441.11	827,234.00	781,453.13
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.54%	3.31%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		3.80%	(1.39%)	1.10%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.80% to 4.80%	-2.39% to -0.39%	0.10% to 2.10%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	0.00	0.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	22,923,047.00	23,727,994.00	23,368,192.00	23,608,856.00
District's Projected Change in LCFF Revenue:		3.51%	(1.52%)	1.03%
LCFF Revenue Standard		2.80% to 4.80%	-2.39% to -0.39%	0.10% to 2.10%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget 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 budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	15,386,640.73	
Second Prior Year (2021-22)	16,393,701.81	18,524,855.93	88.5%
First Prior Year (2022-23)	17,434,465.00	19,949,811.00	87.4%
	Historical Average Ratio:		87.5%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.5% to 90.5%	84.5% to 90.5%	84.5% to 90.5%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	18,158,419.00		
1st Subsequent Year (2024-25)	18,505,057.05	20,502,359.11	90.3%	Met
2nd Subsequent Year (2025-26)	18,865,255.84	20,912,290.73	90.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.80%	(1.39%)	1.10%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.20% to 13.80%	-11.39% to 8.61%	-8.90% to 11.10%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.20% to 8.80%	-6.39% to 3.61%	-3.90% to 6.10%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	1,729,057.00		
Budget Year (2023-24)	969,240.00	(43.94%)	Yes
1st Subsequent Year (2024-25)	693,163.00	(28.48%)	Yes
2nd Subsequent Year (2025-26)	693,163.00	0.00%	No

Explanation:
(required if Yes)

Reduced One Time Federal ESSER and ELO Revenues to match expenditures in FY 23/24 and 24/25.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	5,479,055.00		
Budget Year (2023-24)	3,319,939.00	(39.41%)	Yes
1st Subsequent Year (2024-25)	3,273,393.75	(1.40%)	No
2nd Subsequent Year (2025-26)	3,273,393.75	0.00%	No

Explanation:
(required if Yes)

Reduced One Time State Revenues - ELOP, Arts & Music Grant, IPI and Learning Recovery to align with expenditures in FY 23/24.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	2,571,712.00		
Budget Year (2023-24)	2,423,011.00	(5.78%)	Yes
1st Subsequent Year (2024-25)	2,179,874.00	(10.03%)	Yes
2nd Subsequent Year (2025-26)	2,179,874.00	0.00%	No

Explanation:
(required if Yes)

FY 23/24 Local Revenues include one time revenues received from grants and donations that are not included as ongoing revenues and are reflected once donation or grant is awarded.

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

First Prior Year (2022-23)	981,420.81		
Budget Year (2023-24)	480,136.00	(51.08%)	Yes
1st Subsequent Year (2024-25)	493,435.77	2.77%	No
2nd Subsequent Year (2025-26)	505,722.32	2.49%	No

Explanation:
(required if Yes)

This decrease includes one time revenue and expenditures utilized for materials and supplies needed for learning loss. The reduction in FY 23/24 is also due to decrease in expenditures from donations and grants that the district recognized as revenue when the donation and/or grant is awarded.

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

First Prior Year (2022-23)	6,403,114.00		
Budget Year (2023-24)	5,140,275.00	(19.72%)	Yes
1st Subsequent Year (2024-25)	4,554,911.31	(11.39%)	Yes
2nd Subsequent Year (2025-26)	4,703,328.59	3.26%	No

Explanation:
(required if Yes)

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

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2022-23)	9,779,824.00		
Budget Year (2023-24)	6,712,190.00	(31.37%)	Not Met
1st Subsequent Year (2024-25)	6,146,430.75	(8.43%)	Met
2nd Subsequent Year (2025-26)	6,146,430.75	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2022-23)	7,384,534.81		
Budget Year (2023-24)	5,620,411.00	(23.89%)	Not Met
1st Subsequent Year (2024-25)	5,048,347.08	(10.18%)	Met
2nd Subsequent Year (2025-26)	5,209,050.91	3.18%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

Reduced One Time Federal ESSER and ELO Revenues to match expenditures in FY 23/24 and 24/25.

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

Reduced One Time State Revenues - ELOP, Arts & Music Grant, IPI and Learning Recovery to align with expenditures in FY 23/24.

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

FY 23/24 Local Revenues include one time revenues received from grants and donations that are not included as ongoing revenues and are reflected once donation or grant is awarded.

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

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

This decrease includes one time revenue and expenditures utilized for materials and supplies needed for learning loss. The reduction in FY 23/24 is also due to decrease in expenditures from donations and grants that the district recognized as revenue when the donation and/or grant is awarded.

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

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

7. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute 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: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	31,819,025.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required	Budgeted Contribution ¹	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	31,819,025.00	954,570.75	961,489.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	814,962.00	877,815.00	979,285.25
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,154,262.11	305,319.40	2,550,302.75
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,969,224.11	1,183,134.40	3,529,588.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	27,165,390.74	29,260,497.33	32,642,841.81
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	27,165,390.74	29,260,497.33	32,642,841.81
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	7.2%	4.0%	10.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.4%	1.3%	3.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	533,403.01	17,735,117.50	N/A	Met
Second Prior Year (2021-22)	136,861.48	18,774,855.93	N/A	Met
First Prior Year (2022-23)	256,349.00	19,949,811.00	N/A	Met
Budget Year (2023-24) (Information only)	441,712.00	20,101,887.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2020-21)	4,832,696.39	4,817,784.10	.3%	Met
Second Prior Year (2021-22)	5,029,054.10	5,351,187.11	N/A	Met
First Prior Year (2022-23)	5,488,048.59	5,488,048.59	0.0%	Met
Budget Year (2023-24) (Information only)	5,744,397.59			

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

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

Percentage Level	District ADA
5% or \$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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,950	1,905	1,836
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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)

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Special Education Pass-through Funds	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	33,388,863.00	32,063,789.29	32,807,719.12
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)	33,388,863.00	32,063,789.29	32,807,719.12
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,001,665.89	961,913.68	984,231.57
6. Reserve Standard - by Amount			

(\\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,001,665.89	961,913.68	984,231.57

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,001,665.89	961,913.67	984,231.59
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,649,634.11	2,689,386.39	2,667,069.11
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	(.01)	(.02)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	919,546.12	919,546.12
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,651,300.00	4,570,846.17	4,570,846.80
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.94%	14.26%	13.93%
District's Reserve Standard (Section 10B, Line 7):	1,001,665.89	961,913.68	984,231.57
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(4,030,626.00)			
Budget Year (2023-24)	(4,487,570.00)	456,944.00	11.3%	Not Met
1st Subsequent Year (2024-25)	(4,627,331.17)	139,761.17	3.1%	Met
2nd Subsequent Year (2025-26)	(4,961,329.38)	333,998.21	7.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	95,391.00			
Budget Year (2023-24)	95,391.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	80,000.00	(15,391.00)	(16.1%)	Met
2nd Subsequent Year (2025-26)	80,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation: (required if NOT met) Increase of contributions for RRM and Special Education continue to rise due to increased expenses. Continued increases to PERS, STRS, salaries, supplies, services and other operating expenses.

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

Explanation: (required if NOT met)

Millbrae Elementary
San Mateo County

2023-24 Budget, July 1
General Fund
School District Criteria and Standards Review

41 68973 000000
Form 01CS
E8B9WBHKTU(2023-24)

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

Explanation:

(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	19	Tax Revenues	Fund 51	47,749,527
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				47,749,527

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	3,128,524	3,129,272	3,131,933	6,952,642
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	3,128,524	3,129,272	3,131,933	6,952,642
Has total annual payment increased over prior year (2022-23)?	Yes	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 budget 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)

Payments are funded from property tax revenue.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Certificated Retirees who are age 55 or Classified Retirees who are age 50 and worked for the District for 10 years and retire under STRS are eligible for \$347 for 10 years towards their medical, dental or vision benefits. Or the current district contribution cap of \$855 (prorated for less than full time) for 5 years towards their medical, dental or vision.

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	0	2,147,205

4 OPEB Liabilities

a. Total OPEB liability	7,234,357.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	7,234,357.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2022

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	310,000.00	310,000.00	310,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	361,548.00	347,146.00	341,661.00
d. Number of retirees receiving OPEB benefits	54.00	54.00	54.00

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	120	123.4	117	117

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

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

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

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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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	156774		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

7.	Amount included for any tentative salary schedule increases			
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	938144	938144	938144
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	254328	259414	264603
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

1.	Are savings from attrition included in the budget and MYPs?	No	Yes	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	65.25	64.4875	62.238	62.238

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	52585.67		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)

7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits	546880		
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?				
If Yes, amount of new costs included in the budget and MYPs				
If Yes, explain the nature of the new costs:				

Classified (Non-management) Step and Column Adjustments

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	76552	78083	79645
3.	Percent change in step & column over prior year			

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

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
1.	Are savings from attrition included in the budget and MYPs?	No	Yes	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	20	20	20	20

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

n/a

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget 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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

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S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

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

Yes
Jun 13, 2023

2. Adoption date of the LCAP or an update to the LCAP.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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

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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**

Explanation: Approved by SAB Waiver on sale of 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

Explanation: NA

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

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

Passed

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EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<u>Passed</u>
CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.	<u>Passed</u>

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

Passed

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

Passed

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

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 01CS) has been provided.

Passed

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

Passed

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

Passed

VERSION-CHECK - (Warning) - A new version of the following item(s) has been released. Please review and save again, then clear any resulting dependency checks. Otherwise please provide a reason for not using the new version.

Exception

COMPONENT VERSION	SYSTEM VERSION	SYSTEM UPDATED ON
17GL - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
20GL - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
25GL - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
40GL - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
51GL - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:01:2600 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:01:6266 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:01:6300 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:01:6546 - SACS V5 Explanation: Forms already done.	SACS V5.1	05/18/2023 18:46:23 +00:00

SACS Web System - SACS V5.1

41-68973-0000000 - Millbrae Elementary - Budget, July 1 - Budget 2023-24

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VERSION-CHECK - (Warning) - A new version of the following item(s) has been released. Please review and save again, then clear any resulting dependency checks. Otherwise please provide a reason for not using the new version.

Exception

COMPONENT VERSION	SYSTEM VERSION	SYSTEM UPDATED ON
CEFB:01:6547 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:01:6762 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:01:7311 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:01:7425 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:01:7435 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:01:8150 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:01:9010 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:17:0000 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:20:0000 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:20:9010 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:25:0000 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:25:9010 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:40:0000 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:40:9010 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:51:9010 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
IFC.SEA002 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
SEAS - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00

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

Passed

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Budget, July 1
Estimated Actuals 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Millbrae Elementary**San Mateo County**

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

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

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

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

IMPORT CHECKS

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
20-9010-0-0000-0000-9340	20	9010	\$1,927,565.92
Explanation: Approved by SAB waiver on sale of surplus property and is restricted in use as approved by waiver.			
20-9010-0-0000-0000-9740	20	9010	\$1,927,565.92
Explanation: Approved by SAB waiver on sale of surplus property and is restricted in use as approved by waiver.			
20-9010-0-0000-0000-9791	20	9010	\$1,927,565.92

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

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-1100-0-0000-0000-9340	1100	9340	\$330,934.19
Explanation: Object 9349 entries are required by CECC financial software and will be zeroed out during the Asset and Liability Roll.			
01-2600-0-0000-0000-9340	2600	9340	\$1,155,989.00
Explanation: Object 9349 entries are required by CECC financial software and will be zeroed out during the Asset and Liability Roll.			
01-6266-0-0000-0000-9340	6266	9340	\$183,558.62
Explanation: Object 9349 entries are required by CECC financial software and will be zeroed out during the Asset and Liability Roll.			
01-6300-0-0000-0000-9340	6300	9340	\$40,092.17
Explanation: Object 9349 entries are required by CECC financial software and will be zeroed out during the Asset and Liability Roll.			
01-6546-0-0000-0000-9340	6546	9340	\$6,708.86
Explanation: Object 9349 entries are required by CECC financial software and will be zeroed out during the Asset and Liability Roll.			
01-6547-0-0000-0000-9340	6547	9340	\$186,345.00
Explanation: Object 9349 entries are required by CECC financial software and will be zeroed out during the Asset and Liability Roll.			
01-6762-0-0000-0000-9340	6762	9340	\$661,896.00
Explanation: Object 9349 entries are required by CECC financial software and will be zeroed out during the Asset and Liability Roll.			
01-7311-0-0000-0000-9340	7311	9340	\$10,532.00
Explanation: Object 9349 entries are required by CECC financial software and will be zeroed out during the Asset and Liability Roll.			
01-7435-0-0000-0000-9340	7435	9340	\$1,104,794.00
Explanation: Object 9349 entries are required by CECC financial software and will be zeroed out during the Asset and Liability Roll.			
13-5320-0-0000-0000-9340	5320	9340	\$26,100.22

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

Exception**ACCOUNT****FD - RS - PY - GO - FN - OB****RESOURCE****OBJECT****VALUE**

Explanation: Object 9349 entries are required by CECC financial software and will be zeroed out during the Asset and Liability Roll.

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

Passed

Explanation: NA

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

Passed

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).

Passed

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.

Passed

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**

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

Passed

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

Passed

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

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

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

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

Passed

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EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

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ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**
Explanation: NA

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

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

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

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

VERSION-CHECK - (Warning) - A new version of the following item(s) has been released. Please review and save again, then clear any resulting dependency checks. Otherwise please provide a reason for not using the new version. **Exception**

COMPONENT VERSION	SYSTEM VERSION	SYSTEM UPDATED ON
08GL - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
17GL - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
20GL - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
25GL - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
40GL - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
51GL - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
ASSET - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:01:0000 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:01:2600 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:01:6266 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:01:6300 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:01:6546 - SACS V5 Explanation: Forms already updated.	SACS V5.1	05/18/2023 18:46:23 +00:00
CEFB:01:6547 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00

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VERSION-CHECK - (Warning) - A new version of the following item(s) has been released. Please review and save again, then clear any resulting dependency checks. Otherwise please provide a reason for not using the new version.

Exception

COMPONENT VERSION	SYSTEM VERSION	SYSTEM UPDATED ON
Explanation: Forms already updated. CEFB:01:6762 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Forms already updated. CEFB:01:7311 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Forms already updated. CEFB:01:7425 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Forms already updated. CEFB:01:7435 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Forms already updated. CEFB:01:9010 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Forms already updated. CEFB:08:8210 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Forms already updated. CEFB:17:0000 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Forms already updated. CEFB:20:0000 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Forms already updated. CEFB:25:0000 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Forms already updated. CEFB:40:0000 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Forms already updated. CEFB:40:9010 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Forms already updated. CEFB:51:9010 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Forms already updated. IFC.SEA002 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Forms already updated. SEAS - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00
Explanation: Forms already updated.		

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 % 35.20%	Unduplicated Pupil % 35.17%	Unduplicated Pupil % 35.29%
CSR Ratio: Alternatively Bargained CSR Ratio <small>(If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)</small>	CSR Ratio: Alternatively Bargained CSR Ratio <small>(If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)</small>	CSR Ratio: Alternatively Bargained CSR Ratio <small>(If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)</small>
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. Federal funding is maintained at the 22/23 level and doesn't include prior year carryover that is reflected in 22/23 2nd Interim. One time Federal Funds for ESSER 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. Federal funding is maintained at the 22/23 level and doesn't include prior year carryover that is reflected in 22/23 2nd Interim. 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. Federal funding is maintained at the 22/23 level and doesn't include prior year carryover that is reflected in 22/23 2nd Interim. 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 (\$170/ADA) and Restricted Lottery (\$67/ADA). The ASES grant is maintained at the 22/23 level of \$142,814. Additionally, 23/24 budget continues to reflect Mental Health Funding as per SELPA funding allocation and STRS on behalf of \$1,293,761. FY23/24 includes one-time funding for Arts, Music and Instructional Materials Block Grant and the Learning Recovery Emergency Block Grant.	24/25 reflects state revenue funding for Mandated Cost Block Grant (\$39.30/ADA), Unrestricted Lottery (\$170/ADA) and Restricted Lottery (\$67/ADA). The ASES grant is maintained at the 22/23 level of \$142,814. Additionally, 24/25 budget continues to reflect Mental Health Funding as per SELPA funding allocation and STRS on behalf of \$1,293,761.	25/26 reflects state revenue funding for Mandated Cost Block Grant (\$40.59/ADA), Unrestricted Lottery (\$170/ADA) and Restricted Lottery (\$67/ADA). The ASES grant is maintained at the 22/23 level of \$142,814. Additionally, 25/26 budget continues to reflect Mental Health Funding as per SELPA funding allocation and STRS on behalf of \$1,293,761.

If the District included One-Time Discretionary Funding in the multi-year projections, indicate the total amount or the per-pupil funding rate used in the calculation of revenues.		
FY 2023-24	FY 2024-25	FY 2025-26

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

LOCAL REVENUES

Indicate assumptions used in projecting Local Revenues. Explain significant changes between fiscal years.		
FY 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. Measure A passed in May 2023 (\$125 per parcel) that provides the district with additional source of funding for certificated Salaries.	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.

DISTRICT NAME: Millbrae School District

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
General Fund continues to reflect inter-fund transfer from General Fund to Café to support food service program.	General Fund continues to reflect inter-fund transfer from General Fund to Café to support food service program.	General Fund continues to reflect inter-fund transfer from General Fund to Café to support food service program.
FY 23/24 continues to reflect interest transfer of \$80,000 from Fund 40 to General Fund.	FY 23/24 continues to reflect interest transfer of \$80,000 from Fund 40 to General Fund.	FY 23/24 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 133.4 FTE which includes positions funded with one time state and federal funds. ESSER III, ELO, Arts & Music Grant & Learning Recovery Grant. Increase of 2.4 FTE.	24/25 Certificated Staffing reflects FTE of 127 this is a reduction of 6.4 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 127 District will monitor staffing for enrollment adjustments along with the positions funded with one-time state and federal funds utilized to mitigate learning loss.

Indicate assumptions used in projecting Classified Salaries (2000-2999). Explain significant changes between fiscal years. (e.g. staffing increases/reductions due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.)

FY 2023-24	FY 2024-25	FY 2025-26
23/24 Classified staffing is budgetted at 74.4875 FTE which reflects an increase of 5 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 **settled**, indicate the negotiated increase in compensation and benefits for each fiscal year and **whether the costs of settlement are included in the budget and MYP.**

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

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

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

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

FY 2023-24	FY 2024-25	FY 2025-26
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.

FY 2023-24	FY 2024-25	FY 2025-26
STRS: 19.10%	STRS: 19.10%	STRS: 19.10%

DISTRICT NAME: Millbrae School District

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.		
FY 2023-24	FY 2024-25	FY 2025-26
N/A	N/A	N/A
Indicate the object and fund in which the retirement benefits/costs are recorded in the multi-year projections.		
FY 2023-24	FY 2024-25	FY 2025-26
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. <u>Explain significant increases or decreases in the budget between fiscal years.</u>		
FY 2023-24	FY 2024-25	FY 2025-26
a) 4000-Books & Supplies	a) 4000-Books & Supplies	a) 4000-Books & Supplies
Books and supplies is maintained at the same level as 22/23, with the exception of one time state funds. Prior year carry-over of the local grants and donations were not included.	Books and supplies is maintained at the same level as 23/24.	Books and supplies is maintained at the same level as 24/25.
b) 5000-Services & Other Operating Costs	b) 5000-Services & Other Operating Costs	b) 5000-Services & Other Operating Costs
Operating costs have been reduced from prior year to reflect reduction in contracted services utilizing one time federal and state funds and the reduction in contracted services that were utilized for position vacancies.	Contracted services reflects a reduction from prior year as a result of the one time funds being used for position vacancies.	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	d) 7000-Other Outgo	d) 7000-Other Outgo
Other Outgo has been maintained from prior year to reflect student placements for county programs.	Other Outgo has been maintained from prior year to reflect student placements for county programs.	Other Outgo has been maintained from prior year to reflect student placements for county programs.

COMPONENTS OF GENERAL FUND ENDING BALANCE

Indicate purpose of any "Committed" and "Assigned amounts in the Components of General Fund Ending Balance.		
FY 2023-24	FY 2024-25	FY 2025-26
For FY 23/24, the district assigned the following reserves:	For FY 24/25, the district assigned the following reserves:	For FY 24/25, the district assigned the following reserves:
Petty Cash - \$2,500	Petty Cash - \$2,500	Petty Cash - \$2,500
Reserve for Unrestricted Lottery - \$650,934.19	Reserve for Unrestricted Lottery - \$650,934.19	Reserve for Unrestricted Lottery - \$650,934.19
Restricted Reserve - \$1,835,028.21	Restricted Reserve - \$1,835,028.21	Restricted Reserve - \$1,835,028.21
Reserve for Deficit Spending - 24/25 - \$689,054.32	Reserve for Deficit Spending - 25/26 - \$1,192,321.08	Reserve for Economic Uncertainties - \$984,231.59
Reserve for Deficit Spending - 25/26 - \$1,192,321.08	Reserve for Economic Uncertainties - \$961,913.67	
Reserve for Economic Uncertainties - \$1,001,665.89		

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
LCFF Base grant increased by 3.5% and allows school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA. This resulted in an increase in the Fund Balance. The State also announced One Time Grant funding which also contributed to the Fund Balance.	LCFF Base grant increased by 1.6% and allows school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA.	LCFF Base grant increased by 1.1% and allows school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA.
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 and FY 25/26.	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

DISTRICT NAME: Millbrae School District

Fund Source:	Fund Source:	Fund Source:
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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 Changes as of 22/23 Estimated Actuals.	No Changes as of 22/23 Estimated Actuals.	No Changes as of 22/23 Estimated Actuals.

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

DISTRICT NAME: Millbrae School District

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

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

**Adopted Budget
 2023-24 Budget Attachment
 Balances in Excess of Minimum Reserve Requirements**

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

Combined Assigned and Unassigned/unappropriated Fund Balances		2023-24 Adopted Budget
Form	Fund	
01	General Fund	\$5,532,675.40
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$919,546.12
Total Assigned and Unassigned Ending Fund Balances		\$6,452,221.52
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		\$1,001,666
Total Assigned & Unassigned Ending Balance in Excess of Minimum		\$5,450,555.63

Add total of Object Codes 9780/9789/9790 from:
 <-- a) Form 01
 <-- b) Form 17
 <-- Source: Form 01CS Line 10B-4
 <-- Source: Form 01CS Line 10B-7

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties:		
SACS Form	Fund	2023-24 Adopted Budget
<i>(These are samples only; please modify as appropriate)</i>		
01	General Fund	\$1,881,375.4
01	General Fund	\$0.0
01	General Fund	\$0.0
01	General Fund	\$0.0
01	General Fund	\$2,649,634.1
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$919,546.12
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
		<i>Insert Lines above as needed</i>
Total of Substantiated Needs		\$5,450,555.63
Remaining Unsubstantiated Balance		\$0.00
Balance should be Zero		

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