

2025-26 1st Interim Report

Board Meeting
December 16, 2025

Mary Pollett, Chief Business Official
Soo Kim, Director of Business Services



2025-26 1st Interim Overview



- **1st Interim Certification**
- **2025-2026 Budget Cycle**
- **General Fund Assumptions**
- **General Fund Revenue & Expenditures**
- **General Fund Summary**
- **Adopted Budget vs. 1st Interim**
- **Multi-Year Projections**
- **Other Funds - Summary**
- **Next Steps**

2025-26 1st Interim Certification

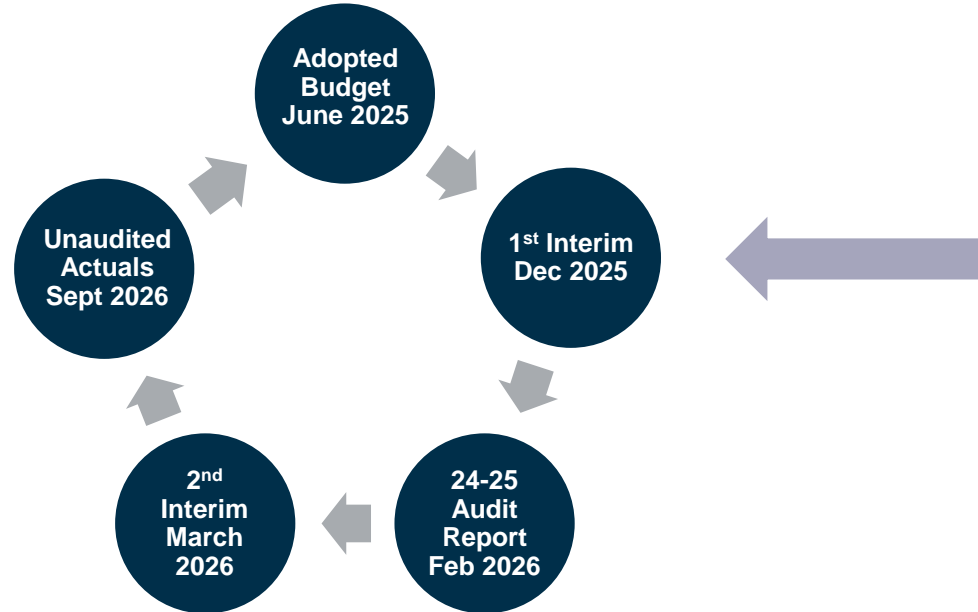


- The First Interim Report represents the District's first official revision to the Adopted Budget includes actual financial data through October 31, 2025 with revised projections through the remainder of the fiscal year.
- The District must certify it's financial condition with each Interim Report.
 - **Positive - meets financial obligations for current and two subsequent fiscal years.**
 - Qualified - may not be able to meet financial obligations for current and two subsequent fiscal years.
 - Negative - will be unable to meet its financial obligations for current and two subsequent fiscal years

2025-26 Budget Cycle



- California Education Code, 42130 and 42131 require that interim reports to be submitted to the governing board on the Standard Account Code structure forms, which is the format prescribed by the Superintendent of Public Instruction.



2025-26 1st Interim Assumptions



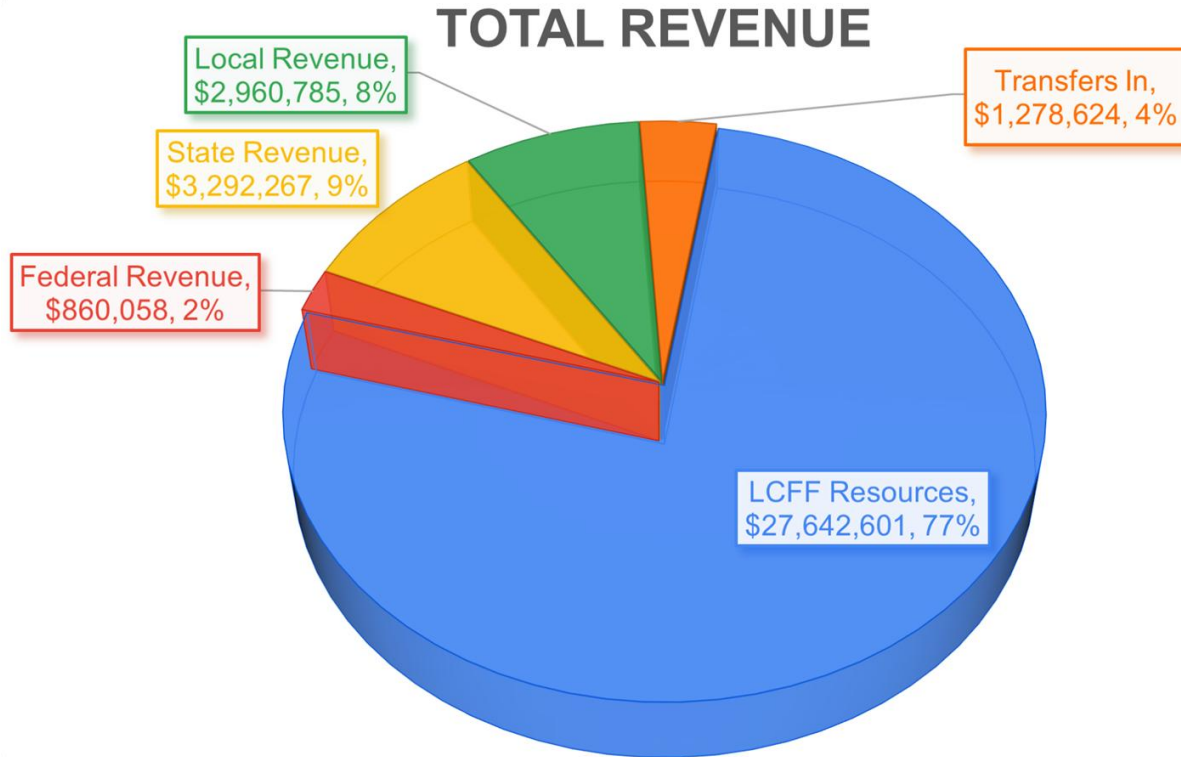
	FY 2025-26	FY 2026-27	FY 2027-28
Stat. COLA/ AV Growth	8.01%	3.02%	3.42%
Enrollment	2130	2130	2130
Projected ADA	2022.8	2022.8	2022.8
STRS	19.10%	19.10%	19.10%
PERS	26.81%	26.40%	26.90%



2025-26 1st Interim General Fund Revenue

Revenues:	Object Code	Unrestricted	Restricted	Combined
LCFF Resources	8010-8099	\$25,887,811	\$1,754,790	\$27,642,601
Federal Revenue	8100-8299		\$860,058	\$860,058
State Revenue	8300-8599	\$488,655	\$2,803,612	\$3,292,267
Local Revenue	8600-8799	\$966,807	\$1,993,978	\$2,960,785
Transfers In	8900-8929	\$1,278,624		\$1,278,624
Contributions	8980-8999	(\$5,196,070)	\$5,196,070	
Total Revenue		\$23,425,827	\$12,608,508	\$36,034,335

2025-26 1st Interim General Fund Revenue





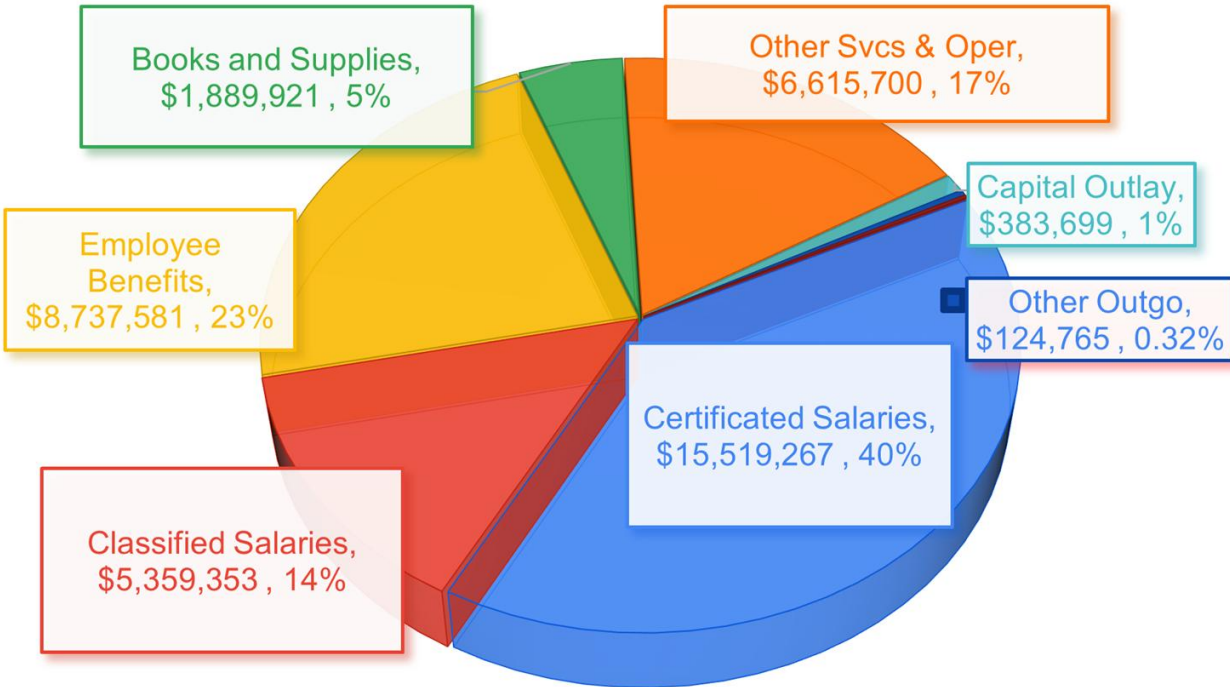
2025-26 1st Interim General Fund Expenditures

Expenditures:	Object	Unrestricted	Restricted	Combined
Certificated Salaries	1000-1999	\$12,592,350	\$2,926,917	\$15,519,267
Classified Salaries	2000-2999	\$3,305,565	\$2,053,788	\$5,359,353
Employee Benefits	3000-3999	\$5,484,387	\$3,253,194	\$8,737,581
Books and Supplies	4000-4999	\$1,424,603	\$465,318	\$1,889,921
Other Svcs & Oper	5000-5999	\$1,940,108	\$4,675,592	\$6,615,700
Capital Outlay	6000-6999	\$294,781	\$88,918	\$383,699
Other Outgo	7100-7299	\$63,902	\$60,863	\$124,765
Transfer of Indirect	7300-7399	(\$131,682)	\$59,842	(\$71,840)
Total Expenditures		\$24,974,014	\$13,584,432	\$38,558,446

2025-26 1st Interim General Fund Expenditures



TOTAL EXPENDITURES



Summary: General Fund Revenues & Expenditures



	Unrestricted	Restricted	Combined
Total Revenue	\$23,425,827	\$12,608,508	\$36,034,335
Total Expenditures	\$24,974,014	\$13,584,432	\$38,558,446
Net Increase/(Decrease)	(\$1,548,187)	(\$975,924)	(\$2,524,111)
Beginning Balance	\$10,426,450	\$2,573,580	\$13,000,030
Ending Fund Balance (EFB)	\$8,878,263	\$1,597,656	\$10,475,919
Components of EFB:			
Restricted		\$1,597,656	\$1,597,656
Petty Cash	\$3,000		\$3,000
Reserve for Deficit Spending	\$2,037,319		\$2,037,319
Reserve for Other Assignment	\$857,803		\$857,803
Assigned to Reserve by Governing Board 3100	\$4,823,387		\$4,823,387
Reserve for Economic Uncertainties-3%	\$1,156,754		\$1,156,754

Adopted Budget vs. 1st Interim



Revenues:	Adopted Budget	1st Interim	Variance	Explanation
LCFF Resources	\$25,864,579	\$27,642,601	\$1,778,022	Basic Aids Funding
Federal Revenue	\$748,252	\$860,058	\$111,808	Title I, III & Federal SPED Grant
State Revenue	\$3,434,651	\$3,292,267	(\$142,384)	Projected ELOP Decrease
Local Revenue	\$3,160,786	\$2,960,785	(\$200,001)	Interest and AB1290
Transfers In	\$275,000	\$1,278,624		Funds 17 & 20
Total Revenue	\$33,483,268	\$36,034,335	\$2,551,067	
Expenditures:				
Certificated Salaries	\$14,760,465	\$15,519,267	\$758,802	Salary Increase
Classified Salaries	\$5,010,539	\$5,359,353	\$348,814	Salary Increase & Increase SPED Para
Employee Benefits	\$8,358,002	\$8,737,581	\$379,579	Increased Salaries Above
Books and Supplies	\$1,049,998	\$1,889,921	\$839,923	Math Textbook Adoption
Other Svcs & Oper	\$5,995,315	\$6,615,700	\$620,385	SPED Para /SLP/LVN
Capital Outlay	\$90,063	\$383,699	\$293,636	Increased TK Classrooms
Other Outgo	\$124,765	\$124,765		SPED
Direct/Indirect	(\$95,121)	(\$71,840)	\$23,281	Reduced Indirect Cost
Total Expenditures	\$35,294,027	\$38,558,446	\$3,264,419	

Multi Year Projection Restricted & Unrestricted Combined



	FY 2025-26	FY 2026-27	FY 2027-28
Total Revenue	\$36,034,335	\$35,848,017	\$36,910,210
Total Expenditures	\$38,558,446	\$37,885,335	\$38,697,587
Revenue less Expenditures	(\$2,524,111)	(\$2,037,319)	(\$1,787,377)
Beginning Funds Balance	\$13,000,030	\$10,475,919	\$8,438,600
Ending Funds Balance	\$10,475,919	\$8,438,600	\$6,651,224
Components of EFB:			
Restricted	\$1,597,656	\$1,326,334	\$1,002,196
Petty Cash	\$3,000	\$3,000	\$3,000
Reserve for Deficit Spending/Other	\$2,895,122		
Assigned to Reserve by Governing Board	\$4,823,387	\$5,972,705	\$4,485,100
Reserve for Economic Uncertainties - 3%	\$1,156,754	\$1,136,561	\$1,160,928
Total Ending Fund Balance	\$10,475,919, 27.2%	\$8,438,600, 22.3%	\$6,651,224, 17.2%

2025-26 Summary of Other Funds



2025-26 1st Interim Summary	Student Activity Special Reserve Fund	Cafeteria	Special Reserve for Other than Capital Outlay	Foundation (Heleen Rogers)	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	\$145,000	\$1,892,946	\$30,000	\$1,500	\$77,000	\$350,000	\$448,540
Expenditures	\$145,000	\$1,655,846	\$1,003,624	\$0.00	\$275,000	\$272,274	\$1,276,637
Net Increase (Decrease) In Fund Balance	\$0.00	\$237,100	(\$973,624)	\$1,500	(\$198,000)	\$77,726	(\$828,097)
Beginning Balance	\$119,577	\$1,913,211	\$986,095	\$54,429	\$2,056,248	\$1,074,021	\$13,186,802
Ending Fund Balance	\$119,557	\$2,150,311	\$12,471	\$55,929	\$1,858,246	\$1,151,747	\$12,358,705

One-Time and Ongoing Grant Funding Update



Ongoing Grants Funding



Grant Funding	Projected Revenue for 2025-26	Deadline
ELO-P (Expanded Learning Opportunity Program)	\$669,953	Two (2) years to spend
ASES (After School Education & Safety)	\$142,814	Spend by the end of the fiscal year
Prop 28 Arts & Music in Schools (AMS) Funding	\$297,332	Three (3) years to spend

ELO-P (Expanded Learning Opportunities Program)/ASES



- ELOP: Provides before/after-school and intersession learning for TK–6 students, with priority for low-income, English learner, and foster youth students.
- ASES: Funds safe, academically enriching after-school programs for K–9 students, supporting tutoring, enrichment, and youth development.

Expenditures	2022-2023	2023-2024	2024-2025	2025-2026
Summer School		\$ 333,097		
CAM Edu	\$ 311,674			
Happy Hall/ELOP Aides		\$ 866,917	\$ 904,924	\$ 923,022
After School Program Support/Clerical/Staffing	\$ 60,058	\$ 10,871	\$ 290,254	\$ 221,499
Materials			\$69,802	
Indirect Costs	\$ 9,101	\$ 7,797	\$20,600	\$ 23,745
Total Expenses	\$ 380,833	\$ 1,212,682	\$ 1,285,580	\$ 1,168,266
ELOP Allocation/Projected	\$ 1,155,899	\$ 973,044	\$ 1,057,171	\$ 669,953
ELOP Ending Fund Balance	\$ 1,212,682	\$ 973,044	\$ 744,635	\$ 246,322
ASES Allocation/Projected	\$ 134,932	\$ 132,892	\$ 142,815	\$ 142,814

Prop 28 Arts and Music in School Funding



- November 8, 2022, California Voters supported Prop 28 to provide an annual, ongoing source of funding to Increase access/Supplemental to arts and music programs by funding staffing, equipment, supplies, and expanded student arts opportunities. Restrictions: Supplemental, and 80%Staff/20% materials ratios

	2023-24	2024-25	2025-26
Funding	\$270,546	\$260,115	\$297,332
Staffing		\$209,455	\$95,000
Equipment, Supplies, materials & Contract Services	\$208	\$34,529	\$265,054
Indirect Costs	\$2	\$2,440	\$3,518
Total Expenses	\$210	\$246,424	\$363,572
Balance	\$270,336	\$284,027	\$217,787

25-26 One-Time Grant Funding



Grant Funding	Projected Revenue	Notes
Mandated Block Grant (MBG)	\$79,025	<p>\$39.09 per ADA in beginning of November - to offset the cost of complying with State mandated programs</p> <ul style="list-style-type: none"> • The Mandated Block Grant replaces the traditional claims process with a simple reimbursement based on ADA. • Funds help districts comply with required state mandates. • Allowable uses are broad—districts may use MBG funds for any educational purpose, not just for specific mandated tasks.
Student Support and Professional Development Discretionary Block Grant (PD Discretionary)	\$632,931	<p>\$314.57 per ADA -</p> <ul style="list-style-type: none"> • Support student well-being; • PD for teachers on ELA, Math; • Develop/expand teacher recruitment and retention; • Address rising costs
Arts, Music & Instructional Materials Block Grant 2022-23	\$0	<p>-Received Funding \$1,302,841 in 2022-23 based on 21/22 ADA and spending deadline is June 30, 2026 -\$529,206 remaining for 2025-26 FY -Purpose: give districts flexible one-time resources to enhance arts, music, and instructional materials—supporting both student learning and school climate. Districts have broad discretion, but all spending must tie back to instructional supports, specifically for UPP.</p>

Art, Music, Instructional Materials Discretionary Block Grant



- Purpose: Supports standards-aligned instructional materials, expands arts and music programs, and funds activities that promote student learning and well-being
- Expenditures: Counselors, LVNs, Teacher, Classroom Aides, and Summer for ESY
- Most of the Classified Aides expenditures had moved to GF

Allocation (2022-2023) \$1.3 Million Spend by 6/30/2026	2024-2025	2025-2026
Program Coordinator	\$168,831	
Teacher		\$119,000
Counselors		\$235,717
LVN		\$167,364
Classified Aides	\$132,699	\$1,000
Student Support Services	\$12,149	
Indirect Costs	\$34,483	\$6,125
Total Expenses	\$347,304	\$529,206
Balance	\$529,206	\$0

Best Practices



MESD strives to follow these fundamental best practices:

- 1. Maintain a structurally balanced budget***
- 2. Student centered***
- 3. Build adequate reserves***
- 4. Cash flow management***
- 5. Risk mitigations***



Next Steps



- **2024-25 Audit Report**
 - **Audit Report submit for Board approval – February 2026**
- **2025-26 2nd Interim Report**
 - **Update assumptions & changes**
 - **Present to Board for approval in March 2026**

Questions/Comments

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2025-26

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

Signed:  Date: December 16, 2025
District Superintendent or Designee
Printed Name: Lisa Hickey Title: Superintendent

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

To the County Superintendent of Schools:

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

Meeting Date: December 16, 2025 Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Mary Pollett Telephone: 650-697-5693
Title: CBO E-mail: mpollett@millbraesd.org

Criteria and Standards Review Summary

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

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund	G	G	G	G
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund	G	G	G	G
201	Special Reserve Fund for Postemployment Benefits	G	G	G	G
211	Building Fund				
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2025-26

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)		X
		• Classified? (Section S8B, Line 3)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	24,125,651.00	24,125,651.00	2,471,183.84	25,887,811.00	1,762,160.00	7.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	498,675.36	498,675.00	3,467.00	488,655.00	(10,020.00)	-2.0%
4) Other Local Revenue		8600-8799	1,166,807.90	1,166,807.00	312,701.87	966,807.00	(200,000.00)	-17.1%
5) TOTAL, REVENUES			25,791,134.26	25,791,133.00	2,787,352.71	27,343,273.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,046,151.13	11,046,152.00	3,378,571.34	12,592,350.00	(1,546,198.00)	-14.0%
2) Classified Salaries		2000-2999	3,081,542.79	3,081,543.00	1,023,662.21	3,305,565.00	(224,022.00)	-7.3%
3) Employee Benefits		3000-3999	4,956,435.90	4,956,435.00	1,511,557.36	5,484,387.00	(527,952.00)	-10.7%
4) Books and Supplies		4000-4999	627,455.37	627,454.00	947,867.85	1,424,603.00	(797,149.00)	-127.0%
5) Services and Other Operating Expenditures		5000-5999	1,761,172.28	1,761,170.00	1,191,090.42	1,940,108.00	(178,938.00)	-10.2%
6) Capital Outlay		6000-6999	32,647.11	32,647.00	3,146.22	294,781.00	(262,134.00)	-802.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	63,901.67	63,902.00	0.00	63,902.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(202,808.88)	(202,809.00)	(5,203.00)	(131,682.00)	(71,127.00)	35.1%
9) TOTAL, EXPENDITURES			21,366,497.37	21,366,494.00	8,050,692.40	24,974,014.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			4,424,636.89	4,424,639.00	(5,263,339.69)	2,369,259.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	275,000.00	275,000.00	0.00	1,278,624.00	1,003,624.00	365.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,553,538.89)	(5,553,539.00)	0.00	(5,196,070.00)	357,469.00	-6.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,278,538.89)	(5,278,539.00)	0.00	(3,917,446.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(853,902.00)	(853,900.00)	(5,263,339.69)	(1,548,187.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,207,975.43	9,207,973.00		10,426,450.00	1,218,477.00	13.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,207,975.43	9,207,973.00		10,426,450.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,207,975.43	9,207,973.00		10,426,450.00		
2) Ending Balance, June 30 (E + F1e)			8,354,073.43	8,354,073.00		8,878,263.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20.00	20.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,295,229.59	7,295,229.16		7,718,509.00		
Reserve per Board Policy	0000	9780	3,744,958.11					
Reserve for Deficit Spending	0000	9780	2,304,738.42					
Reserve per Board Policy	1100	9780	1,245,533.06					
Reserve per Board Policy	0000	9780		3,744,957.74				
Reserve for Deficit Spending	0000	9780		2,304,738.42				
Reserve per Board Policy	1100	9780		1,245,533.00				
Reserve per Board Policy	0000	9780				4,823,387.00		
Reserve for Deficit Spending	0000	9780				2,037,319.00		
Reserve per Board Policy	1100	9780				857,803.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,058,823.84	1,058,823.84		1,156,754.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	23,720,053.00	23,720,053.00	856,344.00	1,427,238.00	(22,292,815.00)	-94.0%
Education Protection Account State Aid - Current Year		8012	405,598.00	405,598.00	101,081.00	414,000.00	8,402.00	2.1%
State Aid - Prior Years		8019	0.00	0.00	(2,652.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	48,210.00	48,210.00	0.00	53,743.00	5,533.00	11.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	17,989,658.00	17,989,658.00	649,656.01	20,828,809.00	2,839,151.00	15.8%
Unsecured Roll Taxes		8042	634,624.00	634,624.00	841,290.22	841,290.00	206,666.00	32.6%
Prior Years' Taxes		8043	(4,058.00)	(4,058.00)	25,464.61	16,802.00	20,860.00	-514.0%
Supplemental Taxes		8044	3,274,734.00	3,274,734.00	0.00	0.00	(3,274,734.00)	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	(24,125,651.00)	(24,125,651.00)	0.00	2,249,071.00	26,374,722.00	-109.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,182,483.00	2,182,483.00	0.00	56,858.00	(2,125,625.00)	-97.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			24,125,651.00	24,125,651.00	2,471,183.84	25,887,811.00	1,762,160.00	7.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			24,125,651.00	24,125,651.00	2,471,183.84	25,887,811.00	1,762,160.00	7.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	77,068.36	77,068.00	0.00	79,025.00	1,957.00	2.5%
Lottery - Unrestricted and Instructional Materials		8560	387,730.00	387,730.00	0.00	387,730.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	33,877.00	33,877.00	3,467.00	21,900.00	(11,977.00)	-35.4%
TOTAL, OTHER STATE REVENUE			498,675.36	498,675.00	3,467.00	488,655.00	(10,020.00)	-2.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	269,804.00	269,804.00	120,309.85	269,804.00	0.00	0.0%
Interest		8660	650,000.00	650,000.00	115,043.49	450,000.00	(200,000.00)	-30.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	247,003.90	247,003.00	77,348.53	247,003.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,166,807.90	1,166,807.00	312,701.87	966,807.00	(200,000.00)	-17.1%
TOTAL, REVENUES			25,791,134.26	25,791,133.00	2,787,352.71	27,343,273.00	1,552,140.00	6.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,692,080.50	8,692,082.00	2,646,862.55	9,669,266.00	(977,184.00)	-11.2%
Certificated Pupil Support Salaries		1200	799,131.14	799,131.00	192,601.62	901,258.00	(102,127.00)	-12.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,525,050.79	1,525,050.00	530,171.95	1,938,285.00	(413,235.00)	-27.1%
Other Certificated Salaries		1900	29,888.70	29,889.00	8,935.22	83,541.00	(53,652.00)	-179.5%
TOTAL, CERTIFICATED SALARIES			11,046,151.13	11,046,152.00	3,378,571.34	12,592,350.00	(1,546,198.00)	-14.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	500,781.76	500,781.00	168,626.65	609,773.00	(108,992.00)	-21.8%
Classified Support Salaries		2200	573,835.88	573,836.00	211,108.54	593,171.00	(19,335.00)	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	740,930.61	740,931.00	245,500.76	772,147.00	(31,216.00)	-4.2%
Clerical, Technical and Office Salaries		2400	1,265,994.54	1,265,995.00	397,577.51	1,330,474.00	(64,479.00)	-5.1%
Other Classified Salaries		2900	0.00	0.00	848.75	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,081,542.79	3,081,543.00	1,023,662.21	3,305,565.00	(224,022.00)	-7.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,140,029.05	2,140,028.00	658,130.54	2,440,606.00	(300,578.00)	-14.0%
PERS		3201-3202	762,060.76	762,060.00	241,871.25	819,110.00	(57,050.00)	-7.5%
OASDI/Medicare/Alternative		3301-3302	375,767.41	375,767.00	121,588.70	418,831.00	(43,064.00)	-11.5%
Health and Welfare Benefits		3401-3402	1,213,940.04	1,213,943.00	374,989.41	1,339,568.00	(125,625.00)	-10.3%
Unemployment Insurance		3501-3502	6,868.13	6,867.00	2,149.18	11,048.00	(4,181.00)	-60.9%
Workers' Compensation		3601-3602	207,206.51	207,206.00	39,687.37	144,661.00	62,545.00	30.2%
OPEB, Allocated		3701-3702	250,000.00	250,000.00	82,386.16	310,000.00	(60,000.00)	-24.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	564.00	564.00	(9,245.25)	563.00	1.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			4,956,435.90	4,956,435.00	1,511,557.36	5,484,387.00	(527,952.00)	-10.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	255,822.52	255,821.00	875,301.31	1,052,970.00	(797,149.00)	-311.6%
Noncapitalized Equipment		4400	371,632.85	371,633.00	72,566.54	371,633.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			627,455.37	627,454.00	947,867.85	1,424,603.00	(797,149.00)	-127.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	19,516.34	19,515.00	15,641.44	22,515.00	(3,000.00)	-15.4%
Dues and Memberships		5300	32,241.03	32,241.00	32,844.00	32,241.00	0.00	0.0%
Insurance		5400-5450	582,771.26	582,771.00	713,675.91	701,500.00	(118,729.00)	-20.4%
Operations and Housekeeping Services		5500	313,289.91	313,290.00	113,615.30	313,290.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	652,794.97	652,795.00	249,967.74	697,795.00	(45,000.00)	-6.9%
Communications		5900	160,558.77	160,558.00	65,346.03	172,767.00	(12,209.00)	-7.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,761,172.28	1,761,170.00	1,191,090.42	1,940,108.00	(178,938.00)	-10.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	32,647.11	32,647.00	3,146.22	294,781.00	(262,134.00)	-802.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			32,647.11	32,647.00	3,146.22	294,781.00	(262,134.00)	-802.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	40,909.67	40,910.00	0.00	40,910.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	11,261.00	11,261.00	0.00	11,261.00	0.00	0.0%
Other Debt Service - Principal		7439	11,731.00	11,731.00	0.00	11,731.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			63,901.67	63,902.00	0.00	63,902.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(107,687.88)	(107,688.00)	(5,203.00)	(59,842.00)	(47,846.00)	44.4%
Transfers of Indirect Costs - Interfund		7350	(95,121.00)	(95,121.00)	0.00	(71,840.00)	(23,281.00)	24.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(202,808.88)	(202,809.00)	(5,203.00)	(131,682.00)	(71,127.00)	35.1%
TOTAL, EXPENDITURES			21,366,497.37	21,366,494.00	8,050,692.40	24,974,014.00	(3,607,520.00)	-16.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	275,000.00	275,000.00	0.00	1,278,624.00	1,003,624.00	365.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			275,000.00	275,000.00	0.00	1,278,624.00	1,003,624.00	365.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(5,553,538.89)	(5,553,539.00)	0.00	(5,196,070.00)	357,469.00	-6.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,553,538.89)	(5,553,539.00)	0.00	(5,196,070.00)	357,469.00	-6.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,278,538.89)	(5,278,539.00)	0.00	(3,917,446.00)	1,361,093.00	-25.8%

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,738,927.87	1,738,928.00	0.00	1,754,790.00	15,862.00	0.9%
2) Federal Revenue		8100-8299	748,252.73	748,252.00	83,179.00	860,058.00	111,806.00	14.9%
3) Other State Revenue		8300-8599	2,935,975.57	2,935,976.00	1,217,761.97	2,803,612.00	(132,364.00)	-4.5%
4) Other Local Revenue		8600-8799	1,993,977.99	1,993,978.00	601,167.99	1,993,978.00	0.00	0.0%
5) TOTAL, REVENUES			7,417,134.16	7,417,134.00	1,902,108.96	7,412,438.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,714,313.99	3,714,315.00	839,727.33	2,926,917.00	787,398.00	21.2%
2) Classified Salaries		2000-2999	1,928,996.47	1,928,995.00	551,807.06	2,053,788.00	(124,793.00)	-6.5%
3) Employee Benefits		3000-3999	3,401,566.59	3,401,565.00	529,032.15	3,253,194.00	148,371.00	4.4%
4) Books and Supplies		4000-4999	422,543.08	422,543.00	249,097.90	465,318.00	(42,775.00)	-10.1%
5) Services and Other Operating Expenditures		5000-5999	4,234,142.93	4,234,143.00	830,749.82	4,675,592.00	(441,449.00)	-10.4%
6) Capital Outlay		6000-6999	57,415.88	57,416.00	91,260.26	88,918.00	(31,502.00)	-54.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	60,863.10	60,863.00	57,847.14	60,863.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	107,687.88	107,689.00	5,203.00	59,842.00	47,847.00	44.4%
9) TOTAL, EXPENDITURES			13,927,529.92	13,927,529.00	3,154,724.66	13,584,432.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,510,395.76)	(6,510,395.00)	(1,252,615.70)	(6,171,994.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	5,553,538.89	5,553,540.00	0.00	5,196,070.00	(357,470.00)	-6.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,553,538.89	5,553,540.00	0.00	5,196,070.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(956,856.87)	(956,855.00)	(1,252,615.70)	(975,924.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,578,009.53	2,578,009.00		2,573,580.00	(4,429.00)	-0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,578,009.53	2,578,009.00		2,573,580.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,578,009.53	2,578,009.00		2,573,580.00		
2) Ending Balance, June 30 (E + F1e)			1,621,152.66	1,621,154.00		1,597,656.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,621,155.68	1,621,159.00		1,597,656.00		
c) Committed								

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(3.02)	(5.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,738,927.87	1,738,928.00	0.00	1,754,790.00	15,862.00	0.9%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,738,927.87	1,738,928.00	0.00	1,754,790.00	15,862.00	0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	405,111.37	405,111.00	0.00	490,273.00	85,162.00	21.0%
Special Education Discretionary Grants		8182	37,719.38	37,719.00	0.00	37,701.00	(18.00)	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	200,894.00	200,894.00	53,309.00	213,237.00	12,343.00	6.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	40,959.00	40,959.00	10,598.00	41,760.00	801.00	2.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	2,976.00	11,904.00	11,904.00	New
Title III, English Learner Program	4203	8290	51,068.98	51,069.00	12,627.00	50,508.00	(561.00)	-1.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	12,500.00	12,500.00	3,669.00	14,675.00	2,175.00	17.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			748,252.73	748,252.00	83,179.00	860,058.00	111,806.00	14.9%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	4,163.17	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	165,868.92	165,869.00	0.00	165,869.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	850,000.00	850,000.00	401,972.00	669,953.00	(180,047.00)	-21.2%
After School Education and Safety (ASES)	6010	8590	142,814.00	142,814.00	0.00	142,814.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	257,572.65	257,573.00	178,400.00	297,332.00	39,759.00	15.4%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,519,720.00	1,519,720.00	633,226.80	1,527,644.00	7,924.00	0.5%
TOTAL, OTHER STATE REVENUE			2,935,975.57	2,935,976.00	1,217,761.97	2,803,612.00	(132,364.00)	-4.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	812,284.24	812,284.00	0.00	812,284.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	191,389.00	191,389.00	0.00	191,389.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	990,304.75	990,305.00	601,167.99	990,305.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

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From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,993,977.99	1,993,978.00	601,167.99	1,993,978.00	0.00	0.0%
TOTAL, REVENUES			7,417,134.16	7,417,134.00	1,902,108.96	7,412,438.00	(4,696.00)	-0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,605,929.70	2,605,930.00	651,880.59	2,332,094.00	273,836.00	10.5%
Certificated Pupil Support Salaries		1200	87,328.00	87,328.00	26,198.40	92,494.00	(5,166.00)	-5.9%
Certificated Supervisors' and Administrators' Salaries		1300	318,335.09	318,335.00	15,024.09	15,946.00	302,389.00	95.0%
Other Certificated Salaries		1900	702,721.20	702,722.00	146,624.25	486,383.00	216,339.00	30.8%
TOTAL, CERTIFICATED SALARIES			3,714,313.99	3,714,315.00	839,727.33	2,926,917.00	787,398.00	21.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,082,480.22	1,082,480.00	313,210.30	1,297,841.00	(215,361.00)	-19.9%
Classified Support Salaries		2200	545,417.90	545,417.00	182,923.64	583,271.00	(37,854.00)	-6.9%
Classified Supervisors' and Administrators' Salaries		2300	301,098.35	301,098.00	53,915.68	171,452.00	129,646.00	43.1%
Clerical, Technical and Office Salaries		2400	0.00	0.00	757.44	224.00	(224.00)	New
Other Classified Salaries		2900	0.00	0.00	1,000.00	1,000.00	(1,000.00)	New
TOTAL, CLASSIFIED SALARIES			1,928,996.47	1,928,995.00	551,807.06	2,053,788.00	(124,793.00)	-6.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,953,269.25	1,953,269.00	152,436.01	1,823,116.00	130,153.00	6.7%
PERS		3201-3202	563,575.88	563,576.00	151,654.45	564,060.00	(484.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	209,767.52	209,770.00	55,135.26	202,884.00	6,886.00	3.3%
Health and Welfare Benefits		3401-3402	588,834.02	588,832.00	156,586.28	612,761.00	(23,929.00)	-4.1%
Unemployment Insurance		3501-3502	2,763.23	2,764.00	675.91	3,437.00	(673.00)	-24.3%
Workers' Compensation		3601-3602	82,792.69	82,790.00	12,355.34	46,371.00	36,419.00	44.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	564.00	564.00	188.90	565.00	(1.00)	-0.2%
TOTAL, EMPLOYEE BENEFITS			3,401,566.59	3,401,565.00	529,032.15	3,253,194.00	148,371.00	4.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	422,543.08	422,543.00	246,746.33	465,318.00	(42,775.00)	-10.1%
Noncapitalized Equipment		4400	0.00	0.00	2,351.57	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			422,543.08	422,543.00	249,097.90	465,318.00	(42,775.00)	-10.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,435,077.27	1,435,077.00	223,740.41	1,439,279.00	(4,202.00)	-0.3%
Travel and Conferences		5200	11,676.13	11,676.00	15,981.49	14,919.00	(3,243.00)	-27.8%
Dues and Memberships		5300	12,081.00	12,081.00	13,577.09	12,081.00	0.00	0.0%

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,320.00	4,320.00	1,960.59	4,320.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,768,748.53	2,768,749.00	574,892.12	3,202,233.00	(433,484.00)	-15.7%
Communications		5900	2,240.00	2,240.00	598.12	2,760.00	(520.00)	-23.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,234,142.93	4,234,143.00	830,749.82	4,675,592.00	(441,449.00)	-10.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	45,000.00	45,000.00	20,100.00	45,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	12,415.88	12,416.00	71,160.26	43,918.00	(31,502.00)	-253.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			57,415.88	57,416.00	91,260.26	88,918.00	(31,502.00)	-54.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	60,863.10	60,863.00	57,847.14	60,863.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			60,863.10	60,863.00	57,847.14	60,863.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	107,687.88	107,689.00	5,203.00	59,842.00	47,847.00	44.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			107,687.88	107,689.00	5,203.00	59,842.00	47,847.00	44.4%
TOTAL, EXPENDITURES			13,927,529.92	13,927,529.00	3,154,724.66	13,584,432.00	343,097.00	2.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								

Millbrae Elementary
San Mateo County

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 011
G81U1HGBKU(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Unrestricted Revenues		8980	5,553,538.89	5,553,540.00	0.00	5,196,070.00	(357,470.00)	-6.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			5,553,538.89	5,553,540.00	0.00	5,196,070.00	(357,470.00)	-6.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,553,538.89	5,553,540.00	0.00	5,196,070.00	357,470.00	6.4%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	25,864,578.87	25,864,579.00	2,471,183.84	27,642,601.00	1,778,022.00	6.9%
2) Federal Revenue		8100-8299	748,252.73	748,252.00	83,179.00	860,058.00	111,806.00	14.9%
3) Other State Revenue		8300-8599	3,434,650.93	3,434,651.00	1,221,228.97	3,292,267.00	(142,384.00)	-4.1%
4) Other Local Revenue		8600-8799	3,160,785.89	3,160,785.00	913,869.86	2,960,785.00	(200,000.00)	-6.3%
5) TOTAL, REVENUES			33,208,268.42	33,208,267.00	4,689,461.67	34,755,711.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,760,465.12	14,760,467.00	4,218,298.67	15,519,267.00	(758,800.00)	-5.1%
2) Classified Salaries		2000-2999	5,010,539.26	5,010,538.00	1,575,469.27	5,359,353.00	(348,815.00)	-7.0%
3) Employee Benefits		3000-3999	8,358,002.49	8,358,000.00	2,040,589.51	8,737,581.00	(379,581.00)	-4.5%
4) Books and Supplies		4000-4999	1,049,998.45	1,049,997.00	1,196,965.75	1,889,921.00	(839,924.00)	-80.0%
5) Services and Other Operating Expenditures		5000-5999	5,995,315.21	5,995,313.00	2,021,840.24	6,615,700.00	(620,387.00)	-10.3%
6) Capital Outlay		6000-6999	90,062.99	90,063.00	94,406.48	383,699.00	(293,636.00)	-326.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	124,764.77	124,765.00	57,847.14	124,765.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(95,121.00)	(95,120.00)	0.00	(71,840.00)	(23,280.00)	24.5%
9) TOTAL, EXPENDITURES			35,294,027.29	35,294,023.00	11,205,417.06	38,558,446.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,085,758.87)	(2,085,756.00)	(6,515,955.39)	(3,802,735.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	275,000.00	275,000.00	0.00	1,278,624.00	1,003,624.00	365.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	1.00	0.00	0.00	(1.00)	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			275,000.00	275,001.00	0.00	1,278,624.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,810,758.87)	(1,810,755.00)	(6,515,955.39)	(2,524,111.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,785,984.96	11,785,982.00		13,000,030.00	1,214,048.00	10.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,785,984.96	11,785,982.00		13,000,030.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,785,984.96	11,785,982.00		13,000,030.00		
2) Ending Balance, June 30 (E + F1e)			9,975,226.09	9,975,227.00		10,475,919.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20.00	20.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	1,621,155.68	1,621,159.00		1,597,656.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,295,229.59	7,295,229.16		7,718,509.00		
Reserve per Board Policy	0000	9780	3,744,958.11					
Reserve for Deficit Spending	0000	9780	2,304,738.42					
Reserve per Board Policy	1100	9780	1,245,533.06					
Reserve per Board Policy	0000	9780		3,744,957.74				
Reserve for Deficit Spending	0000	9780		2,304,738.42				
Reserve per Board Policy	1100	9780		1,245,533.00				
Reserve per Board Policy	0000	9780				4,823,387.00		
Reserve for Deficit Spending	0000	9780				2,037,319.00		
Reserve per Board Policy	1100	9780				857,803.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,058,823.84	1,058,823.84		1,156,754.00		
Unassigned/Unappropriated Amount		9790	(3.02)	(5.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	23,720,053.00	23,720,053.00	856,344.00	1,427,238.00	(22,292,815.00)	-94.0%
Education Protection Account State Aid - Current Year		8012	405,598.00	405,598.00	101,081.00	414,000.00	8,402.00	2.1%
State Aid - Prior Years		8019	0.00	0.00	(2,652.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	48,210.00	48,210.00	0.00	53,743.00	5,533.00	11.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	17,989,658.00	17,989,658.00	649,656.01	20,828,809.00	2,839,151.00	15.8%
Unsecured Roll Taxes		8042	634,624.00	634,624.00	841,290.22	841,290.00	206,666.00	32.6%
Prior Years' Taxes		8043	(4,058.00)	(4,058.00)	25,464.61	16,802.00	20,860.00	-514.0%
Supplemental Taxes		8044	3,274,734.00	3,274,734.00	0.00	0.00	(3,274,734.00)	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	(24,125,651.00)	(24,125,651.00)	0.00	2,249,071.00	26,374,722.00	-109.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,182,483.00	2,182,483.00	0.00	56,858.00	(2,125,625.00)	-97.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			24,125,651.00	24,125,651.00	2,471,183.84	25,887,811.00	1,762,160.00	7.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	1,738,927.87	1,738,928.00	0.00	1,754,790.00	15,862.00	0.9%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,864,578.87	25,864,579.00	2,471,183.84	27,642,601.00	1,778,022.00	6.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	405,111.37	405,111.00	0.00	490,273.00	85,162.00	21.0%
Special Education Discretionary Grants		8182	37,719.38	37,719.00	0.00	37,701.00	(18.00)	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	200,894.00	200,894.00	53,309.00	213,237.00	12,343.00	6.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	40,959.00	40,959.00	10,598.00	41,760.00	801.00	2.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	2,976.00	11,904.00	11,904.00	New
Title III, English Learner Program	4203	8290	51,068.98	51,069.00	12,627.00	50,508.00	(561.00)	-1.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	12,500.00	12,500.00	3,669.00	14,675.00	2,175.00	17.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			748,252.73	748,252.00	83,179.00	860,058.00	111,806.00	14.9%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	4,163.17	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	77,068.36	77,068.00	0.00	79,025.00	1,957.00	2.5%
Lottery - Unrestricted and Instructional Materials		8560	553,598.92	553,599.00	0.00	553,599.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	850,000.00	850,000.00	401,972.00	669,953.00	(180,047.00)	-21.2%
After School Education and Safety (ASES)	6010	8590	142,814.00	142,814.00	0.00	142,814.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	257,572.65	257,573.00	178,400.00	297,332.00	39,759.00	15.4%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,553,597.00	1,553,597.00	636,693.80	1,549,544.00	(4,053.00)	-0.3%
TOTAL, OTHER STATE REVENUE			3,434,650.93	3,434,651.00	1,221,228.97	3,292,267.00	(142,384.00)	-4.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	812,284.24	812,284.00	0.00	812,284.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	191,389.00	191,389.00	0.00	191,389.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	269,804.00	269,804.00	120,309.85	269,804.00	0.00	0.0%
Interest		8660	650,000.00	650,000.00	115,043.49	450,000.00	(200,000.00)	-30.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,237,308.65	1,237,308.00	678,516.52	1,237,308.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,160,785.89	3,160,785.00	913,869.86	2,960,785.00	(200,000.00)	-6.3%
TOTAL, REVENUES			33,208,268.42	33,208,267.00	4,689,461.67	34,755,711.00	1,547,444.00	4.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,298,010.20	11,298,012.00	3,298,743.14	12,001,360.00	(703,348.00)	-6.2%
Certificated Pupil Support Salaries		1200	886,459.14	886,459.00	218,800.02	993,752.00	(107,293.00)	-12.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,843,385.88	1,843,385.00	545,196.04	1,954,231.00	(110,846.00)	-6.0%
Other Certificated Salaries		1900	732,609.90	732,611.00	155,559.47	569,924.00	162,687.00	22.2%
TOTAL, CERTIFICATED SALARIES			14,760,465.12	14,760,467.00	4,218,298.67	15,519,267.00	(758,800.00)	-5.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,583,261.98	1,583,261.00	481,836.95	1,907,614.00	(324,353.00)	-20.5%
Classified Support Salaries		2200	1,119,253.78	1,119,253.00	394,032.18	1,176,442.00	(57,189.00)	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	1,042,028.96	1,042,029.00	299,416.44	943,599.00	98,430.00	9.4%
Clerical, Technical and Office Salaries		2400	1,265,994.54	1,265,995.00	398,334.95	1,330,698.00	(64,703.00)	-5.1%
Other Classified Salaries		2900	0.00	0.00	1,848.75	1,000.00	(1,000.00)	New
TOTAL, CLASSIFIED SALARIES			5,010,539.26	5,010,538.00	1,575,469.27	5,359,353.00	(348,815.00)	-7.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,093,298.30	4,093,297.00	810,566.55	4,263,722.00	(170,425.00)	-4.2%
PERS		3201-3202	1,325,636.64	1,325,636.00	393,525.70	1,383,170.00	(57,534.00)	-4.3%
OASDI/Medicare/Alternative		3301-3302	585,534.93	585,537.00	176,723.96	621,715.00	(36,178.00)	-6.2%
Health and Welfare Benefits		3401-3402	1,802,774.06	1,802,775.00	531,575.69	1,952,329.00	(149,554.00)	-8.3%
Unemployment Insurance		3501-3502	9,631.36	9,631.00	2,825.09	14,485.00	(4,854.00)	-50.4%
Workers' Compensation		3601-3602	289,999.20	289,996.00	52,042.71	191,032.00	98,964.00	34.1%
OPEB, Allocated		3701-3702	250,000.00	250,000.00	82,386.16	310,000.00	(60,000.00)	-24.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	1,128.00	1,128.00	(9,056.35)	1,128.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,358,002.49	8,358,000.00	2,040,589.51	8,737,581.00	(379,581.00)	-4.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	678,365.60	678,364.00	1,122,047.64	1,518,288.00	(839,924.00)	-123.8%
Noncapitalized Equipment		4400	371,632.85	371,633.00	74,918.11	371,633.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,049,998.45	1,049,997.00	1,196,965.75	1,889,921.00	(839,924.00)	-80.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,435,077.27	1,435,077.00	223,740.41	1,439,279.00	(4,202.00)	-0.3%
Travel and Conferences		5200	31,192.47	31,191.00	31,622.93	37,434.00	(6,243.00)	-20.0%
Dues and Memberships		5300	44,322.03	44,322.00	46,421.09	44,322.00	0.00	0.0%
Insurance		5400-5450	582,771.26	582,771.00	713,675.91	701,500.00	(118,729.00)	-20.4%
Operations and Housekeeping Services		5500	317,609.91	317,610.00	115,575.89	317,610.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,421,543.50	3,421,544.00	824,859.86	3,900,028.00	(478,484.00)	-14.0%
Communications		5900	162,798.77	162,798.00	65,944.15	175,527.00	(12,729.00)	-7.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,995,315.21	5,995,313.00	2,021,840.24	6,615,700.00	(620,387.00)	-10.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	45,000.00	45,000.00	20,100.00	45,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	45,062.99	45,063.00	74,306.48	338,699.00	(293,636.00)	-651.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			90,062.99	90,063.00	94,406.48	383,699.00	(293,636.00)	-326.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	101,772.77	101,773.00	57,847.14	101,773.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	11,261.00	11,261.00	0.00	11,261.00	0.00	0.0%
Other Debt Service - Principal		7439	11,731.00	11,731.00	0.00	11,731.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			124,764.77	124,765.00	57,847.14	124,765.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	1.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(95,121.00)	(95,121.00)	0.00	(71,840.00)	(23,281.00)	24.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(95,121.00)	(95,120.00)	0.00	(71,840.00)	(23,280.00)	24.5%
TOTAL, EXPENDITURES			35,294,027.29	35,294,023.00	11,205,417.06	38,558,446.00	(3,264,423.00)	-9.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	275,000.00	275,000.00	0.00	1,278,624.00	1,003,624.00	365.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			275,000.00	275,000.00	0.00	1,278,624.00	1,003,624.00	365.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	1.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	1.00	0.00	0.00	(1.00)	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			275,000.00	275,001.00	0.00	1,278,624.00	(1,003,623.00)	-365.0%

Millbrae Elementary
San Mateo County

First Interim
General Fund
Exhibit: Restricted Balance Detail

41 68973 0000000
Form 011
G81U1HGBKU(2025-26)

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	332,072.00
3312	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	57,777.00
6300	Lottery: Instructional Materials	166,419.00
6546	Mental Health-Related Services	49,663.00
6547	Special Education Early Intervention Preschool Grant	27,789.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	347,428.00
7810	Other Restricted State	1,069.00
9010	Other Restricted Local	615,439.00
Total, Restricted Balance		1,597,656.00

Millbrae Elementary
San Mateo County

2025-26 First Interim
Student Activity Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 081
G81U1HGBKU(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	145,000.00	145,000.00	0.00	145,000.00	0.00	0.0%
5) TOTAL, REVENUES			145,000.00	145,000.00	0.00	145,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	95,000.00	95,000.00	0.00	95,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			145,000.00	145,000.00	0.00	145,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Millbrae Elementary
San Mateo County

2025-26 First Interim
Student Activity Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 081
G81U1HGBKU(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	119,556.69	119,557.00		114,999.00	(4,558.00)	-3.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			119,556.69	119,557.00		114,999.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119,556.69	119,557.00		114,999.00		
2) Ending Balance, June 30 (E + F1e)			119,556.69	119,557.00		114,999.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	119,556.69	119,557.00		114,999.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	145,000.00	145,000.00	0.00	145,000.00	0.00	0.0%
TOTAL, REVENUES			145,000.00	145,000.00	0.00	145,000.00		

Millbrae Elementary
San Mateo County

2025-26 First Interim
Student Activity Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 081
G81U1HGBKU(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	95,000.00	95,000.00	0.00	95,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			95,000.00	95,000.00	0.00	95,000.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

2025-26 First Interim
Student Activity Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

41 68973 0000000
Form 081
G81U1HGBKU(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			145,000.00	145,000.00	0.00	145,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Millbrae Elementary
San Mateo County

2025-26 First Interim
Student Activity Special Revenue Fund
Exhibit: Restricted Balance Detail

41 68973 0000000
Form 081
G81U1HGBKU(2025-26)

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	114,999.00
Total, Restricted Balance		114,999.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	475,000.00	475,000.00	8,861.77	540,000.00	65,000.00	13.7%
3) Other State Revenue		8300-8599	1,000,000.00	1,000,000.00	6,451.05	1,300,000.00	300,000.00	30.0%
4) Other Local Revenue		8600-8799	52,945.98	52,946.00	17,626.03	52,946.00	0.00	0.0%
5) TOTAL, REVENUES			1,527,945.98	1,527,946.00	32,938.85	1,892,946.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	490,229.04	490,229.00	158,405.33	509,816.00	(19,587.00)	-4.0%
3) Employee Benefits		3000-3999	211,847.50	211,850.00	66,453.01	220,704.00	(8,854.00)	-4.2%
4) Books and Supplies		4000-4999	717,375.76	717,376.00	170,367.44	769,695.00	(52,319.00)	-7.3%
5) Services and Other Operating Expenditures		5000-5999	66,310.30	66,311.00	49,792.80	83,791.00	(17,480.00)	-26.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	95,121.00	95,121.00	0.00	71,840.00	23,281.00	24.5%
9) TOTAL, EXPENDITURES			1,580,883.60	1,580,887.00	445,018.58	1,655,846.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,937.62)	(52,941.00)	(412,079.73)	237,100.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(52,937.62)	(52,941.00)	(412,079.73)	237,100.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,606,963.56	1,606,964.00		1,913,211.00	306,247.00	19.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,606,963.56	1,606,964.00		1,913,211.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,606,963.56	1,606,964.00		1,913,211.00		
2) Ending Balance, June 30 (E + F1e)			1,554,025.94	1,554,023.00		2,150,311.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,491,157.96	1,491,155.00		2,122,443.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	62,867.98	62,868.00		26,868.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	475,000.00	475,000.00	8,861.77	540,000.00	65,000.00	13.7%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			475,000.00	475,000.00	8,861.77	540,000.00	65,000.00	13.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,000,000.00	1,000,000.00	6,451.05	1,300,000.00	300,000.00	30.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,000,000.00	1,000,000.00	6,451.05	1,300,000.00	300,000.00	30.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	52,145.98	52,146.00	17,626.03	52,146.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	800.00	800.00	0.00	800.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,945.98	52,946.00	17,626.03	52,946.00	0.00	0.0%
TOTAL, REVENUES			1,527,945.98	1,527,946.00	32,938.85	1,892,946.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	285,221.31	285,221.00	92,869.33	298,860.00	(13,639.00)	-4.8%
Classified Supervisors' and Administrators' Salaries		2300	174,945.00	174,945.00	58,315.00	185,442.00	(10,497.00)	-6.0%
Clerical, Technical and Office Salaries		2400	30,062.73	30,063.00	7,221.00	25,514.00	4,549.00	15.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			490,229.04	490,229.00	158,405.33	509,816.00	(19,587.00)	-4.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	126,433.83	126,434.00	40,949.40	136,114.00	(9,680.00)	-7.7%
OASDI/Medicare/Alternative		3301-3302	37,247.36	37,248.00	12,032.95	38,396.00	(1,148.00)	-3.1%
Health and Welfare Benefits		3401-3402	40,725.60	40,726.00	11,967.94	41,356.00	(630.00)	-1.5%
Unemployment Insurance		3501-3502	243.43	244.00	78.66	254.00	(10.00)	-4.1%
Workers' Compensation		3601-3602	7,197.28	7,198.00	1,424.06	4,584.00	2,614.00	36.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			211,847.50	211,850.00	66,453.01	220,704.00	(8,854.00)	-4.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	79,692.60	79,693.00	23,837.32	79,693.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	637,683.16	637,683.00	146,530.12	690,002.00	(52,319.00)	-8.2%
TOTAL, BOOKS AND SUPPLIES			717,375.76	717,376.00	170,367.44	769,695.00	(52,319.00)	-7.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,266.91	1,267.00	1,180.26	1,267.00	0.00	0.0%
Dues and Memberships		5300	2,061.64	2,062.00	4,051.64	4,062.00	(2,000.00)	-97.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	15,000.00	4,019.37	15,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	47,221.75	47,222.00	40,381.53	62,222.00	(15,000.00)	-31.8%
Communications		5900	760.00	760.00	160.00	1,240.00	(480.00)	-63.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,310.30	66,311.00	49,792.80	83,791.00	(17,480.00)	-26.4%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	95,121.00	95,121.00	0.00	71,840.00	23,281.00	24.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			95,121.00	95,121.00	0.00	71,840.00	23,281.00	24.5%
TOTAL, EXPENDITURES			1,580,883.60	1,580,887.00	445,018.58	1,655,846.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

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

Millbrae Elementary
San Mateo County

2025-26 First Interim
Cafeteria Special Revenue Fund
Restricted Detail

41689730000000
Form 13I
G81U1HGBKU(2025-26)

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,957,529.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	138,202.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	26,712.00
Total, Restricted Balance		2,122,443.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	9,578.28	30,000.00	0.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	9,578.28	30,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,000.00	30,000.00	9,578.28	30,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	1,003,624.00	(1,003,624.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(1,003,624.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,000.00	30,000.00	9,578.28	(973,624.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	978,458.34	978,458.00		986,095.00	7,637.00	0.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			978,458.34	978,458.00		986,095.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			978,458.34	978,458.00		986,095.00		
2) Ending Balance, June 30 (E + F1e)			1,008,458.34	1,008,458.00		12,471.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,008,458.34	1,008,458.00		12,471.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	9,578.28	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	30,000.00	9,578.28	30,000.00	0.00	0.0%
TOTAL, REVENUES			30,000.00	30,000.00	9,578.28	30,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	1,003,624.00	(1,003,624.00)	New
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	1,003,624.00	(1,003,624.00)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	(1,003,624.00)		

Millbrae Elementary
San Mateo County

2025-26 First Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Restricted Detail

41689730000000
Form 171
G81U1HGBKU(2025-26)

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	1,084.14	1,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,500.00	1,500.00	1,084.14	1,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,500.00	1,500.00	1,084.14	1,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500.00	1,500.00	1,084.14	1,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	54,380.00	54,380.00		54,429.00	49.00	0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,380.00	54,380.00		54,429.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,380.00	54,380.00		54,429.00		
2) Ending Balance, June 30 (E + F1e)			55,880.00	55,880.00		55,929.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	55,880.00	55,880.00		55,929.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	1,084.14	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	1,500.00	1,084.14	1,500.00	0.00	0.0%
TOTAL, REVENUES			1,500.00	1,500.00	1,084.14	1,500.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

Millbrae Elementary
San Mateo County

2025-26 First Interim
Foundation Special Revenue Fund
Expenditures by Object

41689730000000
Form 19I
G81U1HGBKU(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(- b + c - d + e)			0.00	0.00	0.00	0.00		

Millbrae Elementary
San Mateo County

2025-26 First Interim
Foundation Special Revenue Fund
Restricted Detail

41689730000000
Form 19I
G81U1HGBKU(2025-26)

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	55,929.00
Total, Restricted Balance		55,929.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	77,000.00	77,000.00	19,973.04	77,000.00	0.00	0.0%
5) TOTAL, REVENUES			77,000.00	77,000.00	19,973.04	77,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			77,000.00	77,000.00	19,973.04	77,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(275,000.00)	(275,000.00)	0.00	(275,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(198,000.00)	(198,000.00)	19,973.04	(198,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,044,592.25	2,044,592.00		2,056,248.00	11,656.00	0.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,044,592.25	2,044,592.00		2,056,248.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,044,592.25	2,044,592.00		2,056,248.00		
2) Ending Balance, June 30 (E + F1e)			1,846,592.25	1,846,592.00		1,858,248.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,927,565.92	1,927,566.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		1,858,248.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(80,973.67)	(80,974.00)		0.00		
OTHER LOCAL REVENUE								
Interest		8660	77,000.00	77,000.00	19,973.04	77,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77,000.00	77,000.00	19,973.04	77,000.00	0.00	0.0%
TOTAL, REVENUES			77,000.00	77,000.00	19,973.04	77,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(275,000.00)	(275,000.00)	0.00	(275,000.00)		

Millbrae Elementary
San Mateo County

2025-26 First Interim
Special Reserve Fund for Postemployment Benefits
Restricted Detail

41689730000000
Form 201
G81U1HGBKU(2025-26)

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	130,000.00	130,000.00	294,938.61	350,000.00	220,000.00	169.2%
5) TOTAL, REVENUES			130,000.00	130,000.00	294,938.61	350,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	46,380.00	46,380.00	1,890.00	46,380.00	0.00	0.0%
6) Capital Outlay		6000-6999	225,894.46	225,894.00	39,322.64	225,894.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			272,274.46	272,274.00	41,212.64	272,274.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(142,274.46)	(142,274.00)	253,725.97	77,726.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(142,274.46)	(142,274.00)	253,725.97	77,726.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,084,367.86	1,084,368.00		1,074,021.00	(10,347.00)	-1.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,084,367.86	1,084,368.00		1,074,021.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,084,367.86	1,084,368.00		1,074,021.00		
2) Ending Balance, June 30 (E + F1e)			942,093.40	942,094.00		1,151,747.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	840,807.85	840,808.00		1,033,625.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	101,285.55	101,286.00		118,122.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	13,312.81	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	100,000.00	100,000.00	281,625.80	320,000.00	220,000.00	220.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			130,000.00	130,000.00	294,938.61	350,000.00	220,000.00	169.2%
TOTAL, REVENUES			130,000.00	130,000.00	294,938.61	350,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	46,380.00	46,380.00	1,890.00	46,380.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,380.00	46,380.00	1,890.00	46,380.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	225,894.46	225,894.00	39,322.64	225,894.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			225,894.46	225,894.00	39,322.64	225,894.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			272,274.46	272,274.00	41,212.64	272,274.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Millbrae Elementary
San Mateo County

2025-26 First Interim
Capital Facilities Fund
Restricted Detail

41689730000000
Form 25I
G81U1HGBKU(2025-26)

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	1,033,625.00
Total, Restricted Balance		1,033,625.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	448,540.00	448,540.00	127,451.26	448,540.00	0.00	0.0%
5) TOTAL, REVENUES			448,540.00	448,540.00	127,451.26	448,540.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	43,222.65	43,223.00	41,772.73	43,223.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	195,119.86	195,120.00	235,795.05	195,120.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,038,294.04	1,038,294.00	8,238.50	1,038,294.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,276,636.55	1,276,637.00	285,806.28	1,276,637.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(828,096.55)	(828,097.00)	(158,355.02)	(828,097.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(828,096.55)	(828,097.00)	(158,355.02)	(828,097.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,536,823.78	12,536,824.00		13,186,802.00	649,978.00	5.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,536,823.78	12,536,824.00		13,186,802.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,536,823.78	12,536,824.00		13,186,802.00		
2) Ending Balance, June 30 (E + F1e)			11,708,727.23	11,708,727.00		12,358,705.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	9,011,886.45	9,011,885.00		9,831,472.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	20,540.00	20,540.00	0.00	20,540.00	0.00	0.0%
Interest		8660	428,000.00	428,000.00	127,451.26	428,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			448,540.00	448,540.00	127,451.26	448,540.00	0.00	0.0%
TOTAL, REVENUES			448,540.00	448,540.00	127,451.26	448,540.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	43,222.65	43,223.00	41,772.73	43,223.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			43,222.65	43,223.00	41,772.73	43,223.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,653.86	9,654.00	9,071.60	9,654.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	185,466.00	185,466.00	226,723.45	185,466.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			195,119.86	195,120.00	235,795.05	195,120.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	998,294.04	998,294.00	8,238.50	998,294.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,038,294.04	1,038,294.00	8,238.50	1,038,294.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,276,636.55	1,276,637.00	285,806.28	1,276,637.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Millbrae Elementary
San Mateo County

2025-26 First Interim
Special Reserve Fund for Capital Outlay Projects
Restricted Detail

41689730000000
Form 401
G81U1HGBKU(2025-26)

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	2,527,233.00
Total, Restricted Balance		2,527,233.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,027.99	2,027.99	2,068.00	2,068.00	40.01	2.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)						
	2,027.99	2,027.99	2,068.00	2,068.00	40.01	2.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI			2.00	2.00	2.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)						
	0.00	0.00	2.00	2.00	2.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)						
	2,027.99	2,027.99	2,070.00	2,070.00	42.01	2.0%
7. Adults in Correctional Facilities						
					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2025-26 First Interim
AVERAGE DAILY ATTENDANCE

41 68973 0000000
Form AI
G81U1HGBKU(2025-26)

Millbrae Elementary
San Mateo County

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

2025-26 First Interim
AVERAGE DAILY ATTENDANCE

41 68973 0000000
Form AI
G81U1HGBKU(2025-26)

Millbrae Elementary
San Mateo County

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

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

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	38,558,446.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,625,238.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	120,488.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	383,699.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	22,992.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				527,179.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				35,406,029.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				2,070.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,104.36
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total		Per ADA	
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	32,631,399.25		16,142.17	
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00		0.00	
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	32,631,399.25		16,142.17	
B. Required effort (Line A.2 times 90%)	29,368,259.33		14,527.95	
C. Current year expenditures (Line I.E and Line II.B)	35,406,029.00		17,104.36	
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00		0.00	
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met			

Millbrae Elementary
San Mateo County

First Interim
2025-26 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort
Expenditures

41 68973 0000000
Form ESMOE
G81U1HGBKU(2025-26)

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages) *Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.	0.00%	0.00%
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SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 Sources	8010-8099	25,887,811.00	3.99%	26,919,498.00	3.41%	27,836,552.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	488,655.00	2.70%	501,848.69	2.76%	515,699.71
4. Other Local Revenues	8600-8799	966,807.00	(5.51%)	913,523.51	6.28%	970,899.04
5. Other Financing Sources						
a. Transfers In	8900-8929	1,278,624.00	(78.49%)	275,000.00	0.00%	275,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(5,196,070.00)	16.77%	(6,067,358.22)	3.07%	(6,253,815.18)
6. Total (Sum lines A1 thru A5c)		23,425,827.00	(3.77%)	22,542,511.98	3.56%	23,344,335.57
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,592,350.00		12,844,197.00
b. Step & Column Adjustment				251,847.00		256,883.94
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,592,350.00	2.00%	12,844,197.00	2.00%	13,101,080.94
2. Classified Salaries						
a. Base Salaries				3,305,565.00		3,371,676.30
b. Step & Column Adjustment				66,111.30		67,433.53
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,305,565.00	2.00%	3,371,676.30	2.00%	3,439,109.83
3. Employee Benefits	3000-3999	5,484,387.00	.53%	5,513,396.92	2.00%	5,623,664.86
4. Books and Supplies	4000-4999	1,424,603.00	(55.96%)	627,455.00	2.50%	643,141.38
5. Services and Other Operating Expenditures	5000-5999	1,940,108.00	2.50%	1,988,610.70	2.50%	2,038,325.97
6. Capital Outlay	6000-6999	294,781.00	(88.92%)	32,647.00	2.50%	33,463.18
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	63,902.00	2.50%	65,499.55	2.50%	67,137.04
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(131,682.00)	2.50%	(134,974.05)	2.50%	(138,348.40)
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)		24,974,014.00	(2.66%)	24,308,508.42	2.05%	24,807,574.80
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,548,187.00)		(1,765,996.44)		(1,463,239.23)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,426,450.00		8,878,263.00		7,112,266.56
2. Ending Fund Balance (Sum lines C and D1)		8,878,263.00		7,112,266.56		5,649,027.33
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,000.00		3,000.00		3,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	7,718,509.00		5,972,705.56		4,485,099.33
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,156,754.00		1,136,561.00		1,160,928.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,878,263.00		7,112,266.56		5,649,027.33
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,156,754.00		1,136,561.00		1,160,928.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,156,754.00		1,136,561.00		1,160,928.00
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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 Sources	8010-8099	1,754,790.00	2.92%	1,806,030.02	2.70%	1,854,792.83
2. Federal Revenues	8100-8299	860,058.00	.86%	867,428.42	2.32%	887,578.94
3. Other State Revenues	8300-8599	2,803,612.00	1.49%	2,845,425.92	.53%	2,860,425.92
4. Other Local Revenues	8600-8799	1,993,978.00	(13.78%)	1,719,262.00	(.58%)	1,709,262.00
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	5,196,070.00	16.77%	6,067,358.22	3.07%	6,253,815.18
6. Total (Sum lines A1 thru A5c)		12,608,508.00	5.53%	13,305,504.58	1.96%	13,565,874.87
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,926,917.00		2,870,455.34
b. Step & Column Adjustment				58,538.34		57,409.11
c. Cost-of-Living Adjustment						
d. Other Adjustments				(115,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,926,917.00	(1.93%)	2,870,455.34	2.00%	2,927,864.45
2. Classified Salaries						
a. Base Salaries				2,053,788.00		2,094,863.76
b. Step & Column Adjustment				41,075.76		41,897.28
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,053,788.00	2.00%	2,094,863.76	2.00%	2,136,761.04
3. Employee Benefits	3000-3999	3,253,194.00	1.57%	3,304,417.69	2.70%	3,393,636.97
4. Books and Supplies	4000-4999	465,318.00	(8.47%)	425,923.00	2.50%	436,571.08
5. Services and Other Operating Expenditures	5000-5999	4,675,592.00	(.16%)	4,668,092.00	2.50%	4,784,794.30
6. Capital Outlay	6000-6999	88,918.00	0.00%	88,918.00	(6.66%)	83,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	60,863.00	2.86%	62,603.78	2.50%	64,168.88
8. Other Outgo - Transfers of Indirect Costs	7300-7399	59,842.00	2.86%	61,553.48	2.70%	63,215.43
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)		13,584,432.00	(.06%)	13,576,827.05	2.31%	13,890,012.15
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(975,924.00)		(271,322.47)		(324,137.28)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,573,580.00		1,597,656.00		1,326,333.53
2. Ending Fund Balance (Sum lines C and D1)		1,597,656.00		1,326,333.53		1,002,196.25
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,597,656.00		1,326,333.53		1,002,196.25
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,597,656.00		1,326,333.53		1,002,196.25
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
one of local grants is expired.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 Sources	8010-8099	27,642,601.00	3.92%	28,725,528.02	3.36%	29,691,344.83
2. Federal Revenues	8100-8299	860,058.00	.86%	867,428.42	2.32%	887,578.94
3. Other State Revenues	8300-8599	3,292,267.00	1.67%	3,347,274.61	.86%	3,376,125.63
4. Other Local Revenues	8600-8799	2,960,785.00	(11.08%)	2,632,785.51	1.80%	2,680,161.04
5. Other Financing Sources						
a. Transfers In	8900-8929	1,278,624.00	(78.49%)	275,000.00	0.00%	275,000.00
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)		36,034,335.00	(.52%)	35,848,016.56	2.96%	36,910,210.44
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,519,267.00		15,714,652.34
b. Step & Column Adjustment				310,385.34		314,293.05
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(115,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,519,267.00	1.26%	15,714,652.34	2.00%	16,028,945.39
2. Classified Salaries						
a. Base Salaries				5,359,353.00		5,466,540.06
b. Step & Column Adjustment				107,187.06		109,330.81
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,359,353.00	2.00%	5,466,540.06	2.00%	5,575,870.87
3. Employee Benefits	3000-3999	8,737,581.00	.92%	8,817,814.61	2.26%	9,017,301.83
4. Books and Supplies	4000-4999	1,889,921.00	(44.26%)	1,053,378.00	2.50%	1,079,712.46
5. Services and Other Operating Expenditures	5000-5999	6,615,700.00	.62%	6,656,702.70	2.50%	6,823,120.27
6. Capital Outlay	6000-6999	383,699.00	(68.32%)	121,565.00	(4.20%)	116,463.18
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	124,765.00	2.68%	128,103.33	2.50%	131,305.92
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(71,840.00)	2.20%	(73,420.57)	2.33%	(75,132.97)
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)		38,558,446.00	(1.75%)	37,885,335.47	2.14%	38,697,586.95
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,524,111.00)		(2,037,318.91)		(1,787,376.51)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,000,030.00		10,475,919.00		8,438,600.09
2. Ending Fund Balance (Sum lines C and D1)		10,475,919.00		8,438,600.09		6,651,223.58
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,000.00		3,000.00		3,000.00
b. Restricted	9740	1,597,656.00		1,326,333.53		1,002,196.25
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	7,718,509.00		5,972,705.56		4,485,099.33
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,156,754.00		1,136,561.00		1,160,928.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,475,919.00		8,438,600.09		6,651,223.58
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,156,754.00		1,136,561.00		1,160,928.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,156,754.00		1,136,561.00		1,160,928.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		2,068.00		2,068.00		2,070.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		38,558,446.00		37,885,335.47		38,697,586.95
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)		38,558,446.00		37,885,335.47		38,697,586.95
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,156,753.38		1,136,560.06		1,160,927.61
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,156,753.38		1,136,560.06		1,160,927.61
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,965,906.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 27,340,295.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 7.19%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 2,313,895.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 823,803.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	1,750.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	208,121.74
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,347,569.74
9. Carry-Forward Adjustment (Part IV, Line F)	(396,253.82)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,951,315.92
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	23,715,810.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,409,007.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,631,776.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	270.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	120,488.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	597,902.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	19,411.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,686,478.26
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	145,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	894,004.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	34,220,146.26
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	9.78%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	8.62%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	3,347,569.74
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	646,621.21
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (12.83%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (12.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.21%) times Part III, Line B19); zero if positive	(396,253.82)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(396,253.82)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	8.62%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-198126.91) is applied to the current year calculation and the remainder (\$-198126.91) is deferred to one or more future years:	9.20%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-132084.61) is applied to the current year calculation and the remainder (\$-264169.21) is deferred to one or more future years:	9.40%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(396,253.82)

Approved indirect cost rate: 12.83%
Highest rate used in any program: 10.21%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	214,957.00	21,000.00	9.77%
01	3010	201,028.00	12,209.00	6.07%
01	3312	13,658.00	154.00	1.13%
01	4035	37,890.00	3,870.00	10.21%
01	4203	50,308.00	200.00	0.40%
01	6770	231,487.00	2,654.00	1.15%
01	9010	2,012,778.00	19,755.00	0.98%
13	5310	865,001.00	71,000.00	8.21%
13	5320	14,003.00	840.00	6.00%

First Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(71,840.00)				
Other Sources/Uses Detail					1,278,624.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	71,840.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,003,624.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	275,000.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

First Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

First Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	71,840.00	(71,840.00)	1,278,624.00	1,278,624.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	2,027.99	2,068.00		
	Charter School	0.00	0.00		
	Total ADA	2,027.99	2,068.00	2.0%	Met
1st Subsequent Year (2026-27)	District Regular	2,022.80	2,068.00		
	Charter School				
	Total ADA	2,022.80	2,068.00	2.2%	Not Met
2nd Subsequent Year (2027-28)	District Regular	2,022.80	2,070.00		
	Charter School				
	Total ADA	2,022.80	2,070.00	2.3%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

TK ADA has increased more than projected.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)				
District Regular	2,130.00	2,178.00		
Charter School				
Total Enrollment	2,130.00	2,178.00	2.3%	Not Met
1st Subsequent Year (2026-27)				
District Regular	2,130.00	2,188.00		
Charter School				
Total Enrollment	2,130.00	2,188.00	2.7%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	2,130.00	2,188.00		
Charter School				
Total Enrollment	2,130.00	2,188.00	2.7%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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)

Mostly, TK ADA has increased more than initially projected

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2022-23)			
District Regular	1,971	2,075	
Charter School			
Total ADA/Enrollment	1,971	2,075	95.0%
Second Prior Year (2023-24)			
District Regular	1,974	2,065	
Charter School			
Total ADA/Enrollment	1,974	2,065	95.6%
First Prior Year (2024-25)			
District Regular	2,022	2,107	
Charter School	0		
Total ADA/Enrollment	2,022	2,107	96.0%
Historical Average Ratio:			95.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.0%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	2,068	2,178		
Charter School	0			
Total ADA/Enrollment	2,068	2,178	94.9%	Met
1st Subsequent Year (2026-27)				
District Regular	2,068	2,188		
Charter School				
Total ADA/Enrollment	2,068	2,188	94.5%	Met
2nd Subsequent Year (2027-28)				
District Regular	2,070	2,188		
Charter School				
Total ADA/Enrollment	2,070	2,188	94.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2025-26)	24,125,651.00		
1st Subsequent Year (2026-27)	24,640,549.00	26,919,498.00	9.2%	Not Met
2nd Subsequent Year (2027-28)	25,526,316.00	27,836,552.00	9.1%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Due to ADA increase and TK add on rate increase

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2022-23)	17,152,927.11	
Second Prior Year (2023-24)	18,136,365.83	20,584,225.02	88.1%
First Prior Year (2024-25)	18,814,151.60	21,356,432.21	88.1%
	Historical Average Ratio:		87.4%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.4% to 90.4%	84.4% to 90.4%	84.4% to 90.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	21,382,302.00	24,974,014.00	85.6%	Met
1st Subsequent Year (2026-27)	21,729,270.22	24,308,508.42	89.4%	Met
2nd Subsequent Year (2027-28)	22,163,855.63	24,807,574.80	89.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2025-26)	748,252.73	860,058.00	14.9%	Yes
1st Subsequent Year (2026-27)	759,550.83	867,428.42	14.2%	Yes
2nd Subsequent Year (2027-28)	774,726.81	887,578.94	14.6%	Yes

Explanation:
(required if Yes) Mostly due to an increase in the SPED grant

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

Current Year (2025-26)	3,434,650.93	3,292,267.00	-4.1%	No
1st Subsequent Year (2026-27)	3,453,363.52	3,347,274.61	-3.1%	No
2nd Subsequent Year (2027-28)	3,482,498.57	3,376,125.63	-3.1%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	3,160,785.89	2,960,785.00	-6.3%	Yes
1st Subsequent Year (2026-27)	2,762,785.51	2,632,785.51	-4.7%	No
2nd Subsequent Year (2027-28)	2,760,161.04	2,680,161.04	-2.9%	No

Explanation:
(required if Yes) mainly reduced interest income

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

Current Year (2025-26)	1,049,998.45	1,889,921.00	80.0%	Yes
1st Subsequent Year (2026-27)	1,038,323.41	1,053,378.00	1.4%	No
2nd Subsequent Year (2027-28)	1,064,281.50	1,079,712.46	1.4%	No

Explanation:
(required if Yes) Due to mainly textbook adoption and IT server room update

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

Current Year (2025-26)	5,995,315.21	6,615,700.00	10.3%	Yes
1st Subsequent Year (2026-27)	6,160,441.01	6,656,702.70	8.1%	Yes
2nd Subsequent Year (2027-28)	6,323,162.51	6,823,120.27	7.9%	Yes

Explanation:
(required if Yes) increased insurance costs and services in SPED and Prop 28.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	7,343,689.55	7,113,110.00	-3.1%	Met
1st Subsequent Year (2026-27)	6,975,699.86	6,847,488.54	-1.8%	Met
2nd Subsequent Year (2027-28)	7,017,386.42	6,943,865.61	-1.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	7,045,313.66	8,505,621.00	20.7%	Not Met
1st Subsequent Year (2026-27)	7,198,764.42	7,710,080.70	7.1%	Not Met
2nd Subsequent Year (2027-28)	7,387,444.01	7,902,832.73	7.0%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Due to mainly textbook adoption and IT server room update

Explanation:

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

increased insurance costs and services in SPED and Prop 28.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	1,020,513.82	1,308,786.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,243,826.69	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Current Year (2025-26)	(1,548,187.00)	24,974,014.00	6.2%
1st Subsequent Year (2026-27)	(1,765,996.44)	24,308,508.42	7.3%	Not Met
2nd Subsequent Year (2027-28)	(1,463,239.23)	24,807,574.80	5.9%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

due to mainly salary and benefit increase

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	10,475,919.00	Met
1st Subsequent Year (2026-27)	8,438,600.09	Met
2nd Subsequent Year (2027-28)	6,651,223.58	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	10,373,345.01	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level		District ADA
5% or \$88,000 (greater of)	0	to 300
4% or \$88,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	2,068	2,068	2,070
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	38,558,446.00	37,885,335.47	38,697,586.95
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)	38,558,446.00	37,885,335.47	38,697,586.95

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,156,753.38	1,136,560.06	1,160,927.61
6.	Reserve Standard - by Amount (\$88,000 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)	1,156,753.38	1,136,560.06	1,160,927.61

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,156,754.00	1,136,561.00	1,160,928.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,156,754.00	1,136,561.00	1,160,928.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	1,156,753.38	1,136,560.06	1,160,927.61
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(5,553,538.89)	(5,196,070.00)	-6.4%	(357,468.89)	Not Met
1st Subsequent Year (2026-27)	(6,140,675.00)	(6,067,358.22)	-1.2%	(73,316.78)	Met
2nd Subsequent Year (2027-28)	(6,266,998.00)	(6,253,815.18)	-.2%	(13,182.82)	Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	275,000.00	1,278,624.00	365.0%	1,003,624.00	Not Met
1st Subsequent Year (2026-27)	275,000.00	275,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	275,000.00	275,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Expected increase in SPED, RMMA

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

Explanation:
(required if NOT met)

Transfer funds from F17 to F01, due to textbook adoption and IT server room update

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds		Tax Revenue	Fund 51	53,125,256
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				53,125,256

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

No

		Budget Adoption (Form 01CS, Item S7A)		First Interim	
2	OPEB Liabilities				
	a. Total OPEB liability	6,255,832.00		5,563,945.00	
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00		0.00	
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	6,255,832.00		5,563,945.00	

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

Actuarial	Actuarial
Jun 30, 2024	Jun 30, 2025

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

		Budget Adoption (Form 01CS, Item S7A)		First Interim	
3	OPEB Contributions				
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method				
	Current Year (2025-26)	0.00		0.00	
	1st Subsequent Year (2026-27)	0.00		0.00	
	2nd Subsequent Year (2027-28)	0.00		0.00	

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

Current Year (2025-26)	250,000.00	310,000.00
1st Subsequent Year (2026-27)	310,000.00	310,000.00
2nd Subsequent Year (2027-28)	310,000.00	310,000.00

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

Current Year (2025-26)	304,618.00	304,618.00
1st Subsequent Year (2026-27)	312,417.00	312,417.00
2nd Subsequent Year (2027-28)	324,962.00	324,962.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)	94	94
1st Subsequent Year (2026-27)	94	94
2nd Subsequent Year (2027-28)	53	94

Millbrae Elementary
San Mateo County

First Interim
General Fund
School District Criteria and Standards Review

41 68973 0000000
Form 01CSI
G81U1HGBKU(2025-26)

4. Comments:

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

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

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

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	116.00	116.00	115.00	115.00

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

Yes

If Yes, date of Superintendent and CBO certification:

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2025

End Date: Jun 30, 2026

5. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--	---------------------------	----------------------------------	----------------------------------

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

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

6.0%

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year 1st Subsequent Year 2nd Subsequent Year
(2025-26) (2026-27) (2027-28)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year 1st Subsequent Year 2nd Subsequent Year
(2025-26) (2026-27) (2027-28)

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	61.00	70.69	70.69	70.69

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

--

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

Yes

If Yes, date of Superintendent and CBO certification:

--

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

No

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date: Jul 01, 2025

End Date: Jun 30, 2026

5. Salary settlement:

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

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

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

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

6.0%

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

Current Year 1st Subsequent Year 2nd Subsequent Year
(2025-26) (2026-27) (2027-28)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year 1st Subsequent Year 2nd Subsequent Year
(2025-26) (2026-27) (2027-28)

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

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

Yes	No	No

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

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

Current Year 1st Subsequent Year 2nd Subsequent Year
(2025-26) (2026-27) (2027-28)

Classified (Non-management) Step and Column Adjustments

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

Yes	No	No

Current Year 1st Subsequent Year 2nd Subsequent Year
(2025-26) (2026-27) (2027-28)

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

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

No	No	No
No	No	No

Classified (Non-management) - Other

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

--

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	20.00	21.00	21.00	21.00

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--	---------------------------	----------------------------------	----------------------------------

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

Yes	No	No

Total cost of salary settlement

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

Negotiations Not Settled

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--	---------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

Millbrae Elementary
San Mateo County

First Interim
General Fund
School District Criteria and Standards Review

41 68973 0000000
Form 01CSI
G81U1HGBKU(2025-26)

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year 1st Subsequent Year 2nd Subsequent Year
(2025-26) (2026-27) (2027-28)

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year 1st Subsequent Year 2nd Subsequent Year
(2025-26) (2026-27) (2027-28)

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year 1st Subsequent Year 2nd Subsequent Year
(2025-26) (2026-27) (2027-28)

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

Millbrae Elementary
San Mateo County

First Interim
General Fund
School District Criteria and Standards Review

41 68973 0000000
Form 01CSI
G81U1HGBKU(2025-26)

End of School District First Interim Criteria and Standards Review

Millbrae Elementary
San Mateo County

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

41 68973 000000
Form CASH
G81U1HGBKU(2025-26)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			15,489,577.12	11,557,095.84	9,495,089.84	7,316,431.06	6,476,756.79	3,926,694.14	12,652,503.29	11,671,190.60
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		211,434.00	214,086.00	315,167.00	214,086.00		0.00	159,129.00	159,129.00
Property Taxes	8020-8079			214,646.72	92,225.17	1,209,538.95	0.00	10,554,391.26	1,646,016.20	195,260.00
Miscellaneous Funds	8080-8099				0.00			766,264.27		
Federal Revenue	8100-8299		0.00	0.00	53,723.00	29,456.00	0.00	37,985.57	138,910.26	6,270.92
Other State Revenue	8300-8599		175,753.00	189,589.17	195,762.80	660,124.00	172,720.50	134,486.46	95,738.00	93,094.30
Other Local Revenue	8600-8799		15,075.64	47,382.81	668,488.47	182,922.94	53,512.17	671,942.23	367,046.20	147,527.68
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			402,262.64	665,704.70	1,325,366.44	2,296,127.89	226,232.67	12,165,069.79	2,406,839.66	601,281.90
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		52,329.85	1,321,182.89	1,412,348.22	1,432,437.71	1,424,202.40	1,762,752.46	1,509,654.00	1,506,654.00
Classified Salaries	2000-2999		225,134.86	451,802.31	453,441.44	445,090.66	455,136.96	576,974.00	482,445.00	435,033.16
Employee Benefits	3000-3999		133,378.72	626,176.53	635,973.34	645,060.92	631,790.50	792,133.00	669,697.00	689,947.51
Books and Supplies	4000-4999		69,432.46	164,013.65	856,889.57	106,630.07	32,310.74	50,800.00	80,200.00	200,737.34
Services	5000-5999		867,399.20	137,066.72	444,264.77	573,109.55	515,313.52	446,134.32	541,589.88	590,700.28
Capital Outlay	6000-6999			20,100.00	3,182.28	71,124.20	5,857.36		154,000.00	
Other Outgo	7000-7499			39,843.27		18,003.87	0.00			0.00
Interfund Transfers Out	7600-7629									

Millbrae Elementary
San Mateo County

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

41 68973 0000000
Form CASH
G81U1HGBKU(2025-26)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,347,675.09	2,760,185.37	3,806,099.62	3,291,456.98	3,064,611.48	3,628,793.78	3,437,585.88	3,423,072.29
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	(500.00)	187.04		312.96				
Accounts Receivable	9200-9299	1,742,057.48	586,335.24	190,873.97	172,871.33	24,593.82	0.00	3,383.40		
Due From Other Funds	9310	2,474.73				0.00				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,744,532.21	585,835.24	191,061.01	172,871.33	24,906.78	0.00	3,383.40	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,202,147.43	3,572,904.07	158,586.34	(129,203.07)	(130,748.04)	(288,316.16)	(186,149.74)	(49,433.53)	0.00
Due To Other Funds	9610	31,932.38						0.00		
Current Loans	9640									
Unearned Revenues	9650	0.00	0.00							
Deferred Inflows of Resources	9690									
SUBTOTAL		4,234,079.81	3,572,904.07	158,586.34	(129,203.07)	(130,748.04)	(288,316.16)	(186,149.74)	(49,433.53)	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(2,489,547.60)	(2,987,068.83)	32,474.67	302,074.40	155,654.82	288,316.16	189,533.14	49,433.53	0.00
E. NET INCREASE/DECREASE (B - C + D)			(3,932,481.28)	(2,062,006.00)	(2,178,658.78)	(839,674.27)	(2,550,062.65)	8,725,809.15	(981,312.69)	(2,821,790.39)
F. ENDING CASH (A + E)			11,557,095.84	9,495,089.84	7,316,431.06	6,476,756.79	3,926,694.14	12,652,503.29	11,671,190.60	8,849,400.21
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Millbrae Elementary
San Mateo County

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

41 68973 000000
Form CASH
G81U1HGBKU(2025-26)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		8,849,400.21	6,619,166.74	10,468,483.46	10,029,026.45				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	159,129.00	159,129.00	159,129.00	90,820.00	0.00		1,841,238.00	1,841,238.00
Property Taxes	8020-8079	276,992.16	5,874,781.00	2,011,889.83	1,970,831.71			24,046,573.00	24,046,573.00
Miscellaneous Funds	8080-8099		789,525.67		175,343.54	23,656.52		1,754,790.00	1,754,790.00
Federal Revenue	8100-8299	48,972.00	147,892.20	78,560.00	165,093.62	153,194.43		860,058.00	860,058.00
Other State Revenue	8300-8599	279,360.66	219,587.38	456,890.00	478,195.00	140,965.73		3,292,267.00	3,292,267.00
Other Local Revenue	8600-8799	336,622.19	128,393.21	79,960.85	24,240.94	237,669.67		2,960,785.00	2,960,785.00
Interfund Transfers In	8900-8929				1,278,624.00			1,278,624.00	1,278,624.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,101,076.01	7,319,308.46	2,786,429.68	4,183,148.81	555,486.35	0.00	36,034,335.00	36,034,335.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,510,654.00	1,507,654.00	1,510,654.00	568,743.47	0.00		15,519,267.00	15,519,267.00
Classified Salaries	2000-2999	428,703.49	426,726.67	455,505.74	523,358.71			5,359,353.00	5,359,353.00
Employee Benefits	3000-3999	706,461.97	641,380.88	634,364.83	1,931,215.80			8,737,581.00	8,737,581.00
Books and Supplies	4000-4999	109,355.19	100,547.54	52,277.90	66,726.54			1,889,921.00	1,889,921.00
Services	5000-5999	525,293.30	518,726.11	567,510.30	778,591.96	110,000.09		6,615,700.00	6,615,700.00
Capital Outlay	6000-6999	52,779.85	68,134.00	821.31	7,700.00			383,699.00	383,699.00
Other Outgo	7000-7499	0.00	24,831.48	4,752.61	(34,506.23)			52,925.00	52,925.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Millbrae Elementary
San Mateo County

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

41 68973 000000
Form CASH
G81U1HGBKU(2025-26)

Description	Object					Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June				
TOTAL DISBURSEMENTS		3,333,247.80	3,288,000.68	3,225,886.69	3,841,830.25	110,000.09	0.00	38,558,446.00	38,558,446.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				3,000.00			3,000.00	
Accounts Receivable	9200-9299							978,057.76	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	3,000.00	0.00	0.00	981,057.76	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,938.32)	181,991.06	0.00			342,912.27	3,470,604.88	
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		(1,938.32)	181,991.06	0.00	0.00	0.00	342,912.27	3,470,604.88	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,938.32	(181,991.06)	0.00	3,000.00	0.00	(342,912.27)	(2,489,547.12)	
E. NET INCREASE/DECREASE (B - C + D)		(2,230,233.47)	3,849,316.72	(439,457.01)	344,318.56	445,486.26	(342,912.27)	(5,013,658.12)	(2,524,111.00)
F. ENDING CASH (A + E)		6,619,166.74	10,468,483.46	10,029,026.45	10,373,345.01				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,475,919.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			10,373,345.01	13,325,346.37	14,836,278.38	16,381,171.31	18,558,493.92	15,234,495.46	15,356,993.18	14,142,714.25
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,952,408.00	3,952,408.00	3,952,408.00	3,952,408.00		2,090,369.00	1,483,497.00	1,223,042.00
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099			312,438.74				722,669.19		
Federal Revenue	8100-8299		40,183.98		61,003.24	245,667.36	(85,243.64)	76,714.01	102,592.01	2,452.84
Other State Revenue	8300-8599		189,446.00	275,616.04	592,173.23	195,921.73	74,364.00	171,391.37	75,778.00	395,111.63
Other Local Revenue	8600-8799		225,793.24	57,476.19	175,829.00	915,426.24	6,686.63	422,941.59	287,919.93	28,006.26
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,407,831.22	4,597,938.97	4,781,413.47	5,309,423.33	(4,193.01)	3,484,085.16	1,949,786.94	1,648,612.73
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		76,188.17	1,366,051.54	1,541,654.00	1,540,664.00	1,540,988.00	1,550,684.00	1,540,898.00	1,540,890.00
Classified Salaries	2000-2999		281,393.17	473,702.67	476,633.01	476,058.43	478,500.54	477,791.99	472,427.58	472,167.30
Employee Benefits	3000-3999		238,543.13	559,625.97	689,409.91	670,910.53	664,861.37	666,672.49	666,896.32	664,663.48
Books and Supplies	4000-4999		15,962.91	85,493.50	35,498.12	36,075.96	115,128.12	150,282.31	137,714.07	133,660.78
Services	5000-5999		489,844.48	454,249.40	496,261.70	411,281.83	399,627.42	535,764.65	720,899.90	516,807.06
Capital Outlay	6000-6999			12,415.88						
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,101,931.86	2,951,538.96	3,239,456.74	3,134,990.75	3,199,105.45	3,381,195.44	3,538,835.87	3,328,188.62
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	3,000.00	3,000.00							
Accounts Receivable	9200-9299	1,643,544.20	243,456.00	134,532.00	88,060.20	68,133.03	26,000.00	18,825.00	326,520.00	215,000.00
Due From Other Funds	9310	0.00								
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,646,544.20	246,456.00	134,532.00	88,060.20	68,133.03	26,000.00	18,825.00	326,520.00	215,000.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,543,970.21	600,354.00	270,000.00	85,124.00	65,243.00	146,700.00	(783.00)	(48,250.00)	(188,250.00)
Due To Other Funds	9610	0.00								
Current Loans	9640									
Unearned Revenues	9650	0.00								
Deferred Inflows of Resources	9690									
SUBTOTAL		1,543,970.21	600,354.00	270,000.00	85,124.00	65,243.00	146,700.00	(783.00)	(48,250.00)	(188,250.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		102,573.99	(353,898.00)	(135,468.00)	2,936.20	2,890.03	(120,700.00)	19,608.00	374,770.00	403,250.00
E. NET INCREASE/DECREASE (B - C + D)			2,952,001.36	1,510,932.01	1,544,892.93	2,177,322.61	(3,323,998.46)	122,497.72	(1,214,278.93)	(1,276,325.89)
F. ENDING CASH (A + E)			13,325,346.37	14,836,278.38	16,381,171.31	18,558,493.92	15,234,495.46	15,356,993.18	14,142,714.25	12,866,388.36
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Millbrae Elementary
San Mateo County

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (2)

41 68973 000000
Form CASH
G81U1HGBKU(2025-26)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE							
A. BEGINNING CASH		12,866,388.36	12,818,886.82	11,354,054.69	9,742,666.02				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	2,871,237.00	1,083,497.00	1,100,765.00	1,257,459.00			26,919,498.00	26,919,498.00
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099				770,922.09			1,806,030.02	1,806,030.02
Federal Revenue	8100-8299	37,985.57	43,567.00	32,467.00	157,830.00	152,209.05		867,428.42	867,428.42
Other State Revenue	8300-8599	134,486.46	453,345.00	245,645.00	342,167.00	201,829.15		3,347,274.61	3,347,274.61
Other Local Revenue	8600-8799	147,527.68	142,567.00	154,678.00	67,933.75	0.00		2,632,785.51	2,632,785.51
Interfund Transfers In	8900-8929				275,000.00			275,000.00	275,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		3,191,236.71	1,722,976.00	1,533,555.00	2,871,311.84	354,038.20	0.00	35,848,016.56	35,848,016.56
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,540,886.00	1,541,654.00	1,550,654.00	383,440.63			15,714,652.34	15,714,652.34
Classified Salaries	2000-2999	472,167.30	476,726.67	475,033.16	433,938.24			5,466,540.06	5,466,540.06
Employee Benefits	3000-3999	665,770.16	666,318.08	689,947.51	1,974,195.66			8,817,814.61	8,817,814.61
Books and Supplies	4000-4999	29,725.53	145,318.08	45,650.00	0.00	122,868.62		1,053,378.00	1,053,378.00
Services	5000-5999	446,134.32	525,293.30	478,659.00	535,678.00	646,201.64		6,656,702.70	6,656,702.70
Capital Outlay	6000-6999	78,463.29			30,685.83			121,565.00	121,565.00
Other Outgo	7000-7499	30,991.65			23,637.11			54,628.76	54,682.76
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Millbrae Elementary
San Mateo County

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (2)

41 68973 000000
Form CASH
G81U1HGBKU(2025-26)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,264,138.25	3,355,310.13	3,239,943.67	3,381,575.47	769,070.26	0.00	37,885,281.47	37,885,335.47
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							3,000.00	
Accounts Receivable	9200-9299		58,740.00		106,734.78	354,038.20		1,640,039.21	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	58,740.00	0.00	106,734.78	354,038.20	0.00	1,643,039.21	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(25,400.00)	(108,762.00)	(95,000.00)	(30,000.09)	769,070.26	100,473.05	1,540,519.22	
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		(25,400.00)	(108,762.00)	(95,000.00)	(30,000.09)	769,070.26	100,473.05	1,540,519.22	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		25,400.00	167,502.00	95,000.00	136,734.87	(415,032.06)	(100,473.05)	102,519.99	
E. NET INCREASE/DECREASE (B - C + D)		(47,501.54)	(1,464,832.13)	(1,611,388.67)	(373,528.76)	(830,064.12)	(100,473.05)	(1,934,744.92)	(2,037,318.91)
F. ENDING CASH (A + E)		12,818,886.82	11,354,054.69	9,742,666.02	9,369,137.26				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,438,600.09	

SACS Web System - SACS V14
 41-68973-0000000 - Millbrae Elementary - First Interim - Projected Totals 2025-26
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SACS Web System - SACS V14
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41-68973-0000000

First Interim
 Projected Totals 2025-26
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.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
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).	<u>Passed</u>

41-68973-0000000 - Millbrae Elementary - First Interim - Projected Totals 2025-26
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CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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**

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

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

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

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

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

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

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - 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

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

SACS Web System - SACS V14
41-68973-0000000 - Millbrae Elementary - First Interim - Original Budget 2025-26
12/10/2025 3:38:07 PM

SACS Web System - SACS V14
12/10/2025 3:38:07 PM

41-68973-0000000

First Interim
Original Budget 2025-26
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)
- 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
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

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

Exception

FUND	RESOURCE	NEG. EFB
20	0000	(\$80,973.67)
Explanation: This negative balance has been corrected.		
Total of negative resource balances for Fund 20		(\$80,973.67)

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

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

Passed

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

Passed

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

Passed

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

Passed

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

Exception

FUND	RESOURCE	OBJECT	VALUE
20	0000	9790	(\$80,973.67)
Explanation: This negative balance has been corrected.			

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

Passed

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

Passed

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

Passed

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

SACS Web System - SACS V14
 41-68973-0000000 - Millbrae Elementary - First Interim - Board Approved Operating Budget 2025-26
 12/10/2025 3:38:33 PM

SACS Web System - SACS V14

12/10/2025 3:38:33 PM

41-68973-0000000

First Interim
 Board Approved Operating Budget 2025-26
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	\$1,927,566.00
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	\$1,927,566.00
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	\$1,927,566.00
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

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

Passed

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

Passed

GENERAL LEDGER CHECKS

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

Passed

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

Passed

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

Passed

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
20	0000	(\$80,974.00)
Explanation: This negative balance has been corrected.		
Total of negative resource balances for Fund 20		(\$80,974.00)

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

INTRAFD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

Passed

INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

Passed

INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

Passed

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

Passed

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

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

Exception

FUND	RESOURCE	OBJECT	VALUE
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Explanation: This negative balance has been corrected.			

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

Passed

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

Passed

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

Passed

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

SACS Web System - SACS V14
 41-68973-0000000 - Millbrae Elementary - First Interim - Actuals to Date 2025-26
 12/10/2025 3:38:57 PM

SACS Web System - SACS V14
 12/10/2025 3:38:57 PM

41-68973-0000000

First Interim
 Actuals to Date 2025-26
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:

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

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IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

41-68973-0000000 - Millbrae Elementary - First Interim - Actuals to Date 2025-26
12/10/2025 3:38:57 PM

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

Millbrae Elementary School District



2025-2026 First Interim Report Executive Summary

Board of Trustees

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

Administration

Lisa Hickey, Superintendent
Mary Pollett, Chief Business Official
Catherine Waslif, Director of Educational Services
Soo Kim, Director of Business Services

Fiscal Year Budget Calendar (FY 2025-2026)

June 2025	Board Adopts FY 2025-2026 budget and LCAP Governor signs State Budget
July-August 2025	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.
October 31, 2025	First Interim cut off FY 2025-2026
December 2025	Board approval First Interim FY 2025-2026
February 2026	Audit Report FY 2024-2025 <i>Board approval of Auditor's Report for FY 2024-2025</i>
March 2026	Board approval Second Interim for FY 2025-2026
June 2026	Board Adopts FY 2026-2027 Budget and LCAP Governor signs State Budget

Introduction:

The Executive Summary provides an overview of the financial data reported in the Standardized Account Code Structure (SACS), First Interim Report for Fiscal Year 2025-2026. This summary aims to assist the public in understanding the information being reported on the SACS form.

The First Interim Financial Report reflects changes to the budget through October 31, 2025, while the Second Interim Financial Report reflects changes to the budget through January 31, 2026.

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

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

Financial Report Information:

The District's Budget and Accounting format are based on the California School Accounting Manual (CSAM) utilizing the Standardized Account Code Structure (SACS). Accounting is the fiscal information system for business. The District's accounting, referred to as Governmental Accounting, is organized and operates on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other fiscal resources, together

with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

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

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

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

General Fund Revenues: \$36,034,335

Revenues:	Object Code	Unrestricted	Restricted	Combined
LCFF Revenue	8010-8099	\$25,887,811	\$1,754,790	\$27,642,601
Federal Revenue	8100-8299		\$860,058	\$860,058
State Revenue	8300-8599	\$488,655	\$2,803,612	\$3,292,267
Local Revenue	8600-8799	\$966,807	\$1,993,978	\$2,960,785
Transfers In	8900-8929	\$1,278,624		\$1,278,624
Contributions	8980-8999	(\$5,196,070)	\$5,196,070	
Total Revenue		\$23,425,827	\$12,608,508	\$36,034,335

Local Control Funding Formula (LCFF) Revenue Sources (Object 8010-8099) \$27,642,601

This revenue source includes LCFF/Community Funded resources and EPA State Aid. At the budget adoption, the LCFF was \$25,864,579, compared to \$27,642,601 at the First Interim Budget, reflecting an increase of \$1,778,022 due to community-funded resources with AV growth at 8.01% compared to LCFF's COLA at 2.30%.

Federal Revenue (Object 8100-8299) \$860,058

Federal Revenue represents 2.2% of the total General Fund revenues. It includes funding for Special Education Entitlement in the amount of \$490,273, Title I of \$213,237, Title II of \$41,760, and Title III of \$62,412. Federal Revenue reflects an increase of \$111,808 from the Adopted Budget due to mostly Title I, III, and SPED entitlement adjustment.

Other State Revenue (Object 8300-8599) \$3,292,267

Other State Revenue represents 9.1% of the total General Fund revenues and includes Lottery Funding (Unrestricted/Restricted), Mandated Cost Reimbursement, ASES Program, STRS on behalf, Expanded Learning Opportunities Program (ELOP), and Arts and Music in School (Prop 28). Other State revenue reflects an overall decrease of 4.1%, \$142,384 from the Adopted Budget. Changes in State Revenue were primarily attributed to lower funding of ELOP grants, and ending one time grants.

Other Local Revenue (Object 8600-8799); \$ 2,960,785

Other Local Revenue represents 8.2% 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, Community Redevelopment funds, and local site donations and grants. Other Local Revenue reflects a decrease of \$200,001 compared to the Adopted Budget, primarily due to reduced lease income, lower donations, and the removal of pass-through AB1209 funding in F01.

Transfers In (Object 8900-8929) \$1,278,624

\$275,000 was transferred to the general fund from Fund 20 for postemployment benefits during the budget development period. Additional funds in the amount of \$1,003,624 is transferred to the general fund from Fund 17 for Math textbook adoptions, which brings to total Transfers In to be \$1,278,624.

General Fund Expenditures: \$38,558,446

Expenditures:	Object	Unrestricted	Restricted	Combined
Certificated Salaries	1000-1999	\$12,592,350	\$2,926,917	\$15,519,267
Classified Salaries	2000-2999	\$3,305,565	\$2,053,788	\$5,359,353
Employee Benefits	3000-3999	\$5,484,387	\$3,253,194	\$8,737,581
Books and Supplies	4000-4999	\$1,424,603	\$465,318	\$1,889,921
Other Svcs & Oper	5000-5999	\$1,940,108	\$4,675,592	\$6,615,700
Capital Outlay	6000-6999	\$294,781	\$88,918	\$383,699
Other Outgo	7100-7299	\$63,902	\$60,863	\$124,765
Transfer of Indirect	7300-7399	(\$131,682)	\$59,842	(\$71,840)
Total Expenditures		\$24,974,014	\$13,584,432	\$38,558,446

Certificated Salaries (Object 1000-1999) \$15,519,267

Certificated salaries represent 40% of the total General Fund expenditures; approximately 81% of the total certificated positions are funded by unrestricted funds and 19% of the total positions are funded by restricted funds. 2025-26 Certificated Staffing is projected at 129.6 FTE.

Classified Salaries (Object 2000-2999) \$5,359,353

The positions in this classification include but are not limited to the Executive and Administrative Assistants, Administrative Secretary, Attendance Secretary, District Office Staff, Instructional Aide, Occupational Therapist, Special Ed Para Aide, Tutors, Behaviorist, Maintenance, and Operations Staff. 2025-26 Classified Staffing is projected at 77.06 FTE.

Employee Benefits (Object Code 3000-3999) \$ 8,737,581

Employee Benefits represent 23% 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 \$29,616,201 representing nearly 77% of total expenditures. The district has unfilled positions in Special Education, so the district outsources for those services to provide a seamless quality education. This expense has a budget amount of approximately \$1.5M representing 3.8% of total expenditures. The true total combined compensation is \$31,075,531 reflecting 80.60% of total expenditures.

Books and Supplies (Object 4000-4999) \$1,889,921

Books and Supplies represent 4.9% of total General Fund Expenditures and consist of books, reference materials, other supplies and non-capitalized equipment (equipment less than \$5000). Books and Supplies have increased by \$839,923 from the Adopted Budget, which is mainly due to the Math textbook adoptions.

Services and Other Operating Expenditures (Object 5000-5999) \$6,615,700

Services and Other Operating Expenditures account for expenditures from services, rentals, leases, maintenance contracts, dues, travel and conference, service agreements, insurance, utilities, legal, and other operating contracts and represents over 17% of total General Fund Expenditures. Services and Other Operating Costs increased \$620,385 from the Adopted Budget. The increase in the Adopted Budget is mainly due to professional consulting services and operating expenditures related to Special Education services.

Capital Outlay (Object 6000-6999) \$383,699

This category accounts for any capital outlay expenditures over a cost of \$5,000 due to an increase in TK classrooms.

Other Outgo-Transfers for Direct Charges (7100-7299, 7400-7499) \$124,765

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.

First Interim Budget Revisions

General Fund Resources at the Budget Development were projected to be \$33,483,268, compared to \$36,034,335 at the First Interim, reflecting a net increase of \$2,551,067.

Revenues:	Adopted Budget	1st Interim	Variance
LCFF Revenue	25,864,579	27,642,601	1,778,022
Federal Revenue	748,252	860,058	111,808
State Revenue	3,434,651	3,292,267	(142,384)
Local Revenue	3,160,786	2,960,785	(200,001)
Transfers In	275,000	1,278,624	
Total Revenue	\$33,483,268	\$36,034,335	\$2,551,067
Expenditures:			
Certificated Salaries	14,760,465	15,519,267	758,802
Classified Salaries	5,010,539	5,359,353	348,814
Employee Benefits	8,358,002	8,737,581	379,579
Materials and Supplies	1,049,998	1,889,921	839,923
Other Svcs & Oper	5,995,315	6,615,700	620,385
Capital Outlay	90,063	383,699	293,636
Other Outgo	124,765	124,765	-
Transfer of Indirect	(95,121)	(71,840)	23,281
Total Expenditures	\$35,294,027	\$38,558,446	\$3,264,419

General Fund Ending Balance

To receive a Positive Certification for the First Interim Report, the District must demonstrate that it can meet its financial obligations for the current year at 3% of expenditures unrestricted fund reserves and the subsequent two fiscal years. MESD will meet this requirement. In addition, Board Policy 1900 requires the equivalent of 17% of General Fund expenditures to be held in the Reserve Fund.

Multi-Year Projections

The Multi-Year Projection (MYP) is a required component of the First Interim Budget, showing the District’s ability to meet its financial obligations in the current and two subsequent years while maintaining a 3% reserve for economic uncertainties.

	2025-26	2026-27	2027-28
Total Revenue	\$36,034,335	\$35,848,017	\$36,910,210
Total Expenditures	\$38,558,446	\$37,885,335	\$38,697,587
Net Increase/(Decrease)	(2,524,111)	(2,037,319)	(1,787,377)

Beginning Balance	\$13,000,030	\$10,475,919	\$8,438,600
Ending Fund Balance (EFB)	\$10,475,919	\$8,438,600	\$6,651,224
Components of EFB:			
Restricted	1,597,656	1,326,334	1,002,196
Revolving Cash	3,000	3,000	3,000
Reserve for Deficit Spending 25/26 & 26/27	2,895,122		
Assigned to Reserve by Board	4,823,387	5,972,705	4,485,100
Reserve for Economic Uncertainties-3%	1,156,754	1,136,561	1,160,928
Total Ending Fund Balance	\$10,475,919, 27.2%	\$8,438,600, 22.3%	\$6,651,224, 17.2%

Assumptions used for the Multi-Year Projection:

	Fiscal Year 2025-2026	Fiscal Year 2026-2027	Fiscal Year 2027-2028
Statutory COLA	8.01%	3.02%	3.42%
Enrollment	2130	2130	2130
Funded P-1 ADA	2022.8	2022.8	2022.8
STRS	19.10%	19.10%	19.10%
PERS	26.81%	26.40%	26.90%

Other Funds:

2 nd Interim Summary	Student Activity Special Reserve Fund	Cafeteria	Special Reserve for Other than Capital Outlay	Foundation	Special Reserve for Post Employment Benefits	Capital Facilities	Special Reserve for Capital Outlay Projects
	Fund 08	Fund 13	Fund 17	Fund 19	Fund 20	Fund 25	Fund 40
Revenues	\$145,000	\$1,892,946	\$30,000	\$1,500	\$77,000	\$350,000	\$448,540
Expenditures	\$145,000	\$1,655,846	\$1,003,624	\$0	\$275,000	\$272,274	\$1,276,637
Net Increase (Decrease) In Fund Balance	\$0	\$237,100	(\$973,624)	\$1,500	(\$198,000)	\$77,726	(\$828,097)
Beginning Balance	\$119,557	\$1,913,211	\$986,095	\$54,429	\$1,074,021	\$762,410	\$13,186,802
Ending Fund Balance	\$119,557	\$2,150,311	\$12,471	\$55,929	\$1,151,747	\$308,571	\$12,358,705

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 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).

Fund 25 - Capital Facilities Fund:

This fund is used primarily to account separately for monies 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).

In Summary

The District's revenue continues to rely heavily on LCFF/Community-Funded sources, which account for approximately 76.7% of total funding. Federal, State, and Local revenues—including parcel taxes and MEF/community contributions—make up the remaining portion. On the expenditure side, staff salaries, benefits, and contracted services represent more than 80% of total spending.

For the 2025–2026 fiscal year, the District's General Fund is projected to close with an overall operating deficit of \$1.55 million and an ending fund balance of \$10.48 million, of which \$1.59 million is restricted. The primary driver of increased expenditures is the 6% salary adjustment for 2025–26, which raises overall salary and benefit costs. Additionally, several paraprofessional positions in Special Education remain unfilled. To ensure continued service delivery for students, these positions have been budgeted as contracted services for 2025–26.

Despite the projected deficit, the District is anticipated to remain financially stable through FY 2025–26 and the subsequent two fiscal years. It is recommended that the Board of Trustees approve a **Positive Certification**, confirming the District's ability to meet all financial obligations for the current and two subsequent fiscal years.

Next Steps

- February 2026 - Audit report for the 2024-25 fiscal year
- March 2026 - Second Interim Report for the 2025-26 fiscal year

GENERAL FUND REVENUES

LOCAL CONTROL FUNDING FORMULA (LCFF)

Please provide details of the assumptions used in calculating the District's LCFF funding:		
FY 2025-26	FY 2026-27	FY 2027-28
Gap Funding Rate	Gap Funding Rate	Gap Funding Rate
COLA 2.3%	COLA 3.02%	COLA 3.02%
ADA 2022.80	ADA 2022.80	ADA 2022.80
Enrollment 2130	Enrollment 2130	Enrollment 2130
Unduplicated Pupil % 30.99%	Unduplicated Pupil % 30.99%	Unduplicated Pupil % 30.99%
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 2025-26	FY 2026-27	FY 2027-28
8.01%	3.02%	3.42%

FEDERAL REVENUES

Indicate assumptions used in projecting Federal Revenues. Explain any significant changes between fiscal years.		
FY 2025-26	FY 2026-27	FY 2027-28
Federal Revenue represents 2.2% of the total General Fund revenues. It includes funding for Special Education in the amount of \$442,831, Title I of \$200,894, Title II of \$40,959, Title III of \$51,069, Title IV of \$12,500.	Enrollment and ADA are similar to those in FY 2025-26	Enrollment and ADA are similar to those in FY 2025-26

STATE REVENUES

Indicate assumptions used in projecting State Revenues. Explain significant changes between fiscal years.		
FY 2025-26	FY 2026-27	FY 2027-28
Other State Revenue represents 10.3% of the total General Fund revenues and includes Lottery Funding (Unrestricted/Restricted), Mandated Cost Reimbursement, ASES Program, STRS on behalf, Expanded Learning Opportunities Program (ELOP), Arts, Music and Instructional Discretionary Block Grant, Learning Recovery.	Similar projections to FY 2025-26	Similar projections to FY 2025-26

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 2025-26	FY 2026-27	FY 2027-28

Indicate per ADA funding rate used for Unrestricted and Restricted lottery revenues each year.		
FY 2025-26	FY 2026-27	FY 2027-28
Unrestricted Lottery (\$191/ADA), Restricted Lottery (\$82/ADA)	Unrestricted Lottery (\$191/ADA), Restricted Lottery (\$82/ADA)	Unrestricted Lottery (\$191/ADA), Restricted Lottery (\$82/ADA)

LOCAL REVENUES

Indicate assumptions used in projecting Local Revenues. Explain significant changes between fiscal years.		
FY 2025-26	FY 2026-27	FY 2027-28
Other Local Revenue represents 9.44% of total General Fund revenues. The unrestricted revenue includes Interest Income, leased site revenue, and	Similar projections to FY 2025-26	Similar projections to FY 2025-26

DISTRICT NAME: Millbrae School District (2025-2026 1st Interim Report)

retiree reimbursement revenue. Restricted local revenue includes revenue from Parcel Tax Revenue, Millbrae Education Foundation, and local site donations and grants. Other Local Revenue reflects a decrease of \$317,393 compared to the last year Budget, primarily due to reduced lease income from interest, lower donations, and the removal of pass-through AB1209 funding in F01.

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 2025-26	FY 2026-27	FY 2027-28
N/A	N/A	N/A

OTHER FINANCING SOURCES & USES

Describe the nature and purpose of amounts shown in the following accounts:

FY 2025-26	FY 2026-27	FY 2027-28
a) Interfund Transfers In/Out This category is to account for the transfer, \$275k from Fund 20 to Fund 01 to cover retiree health & welfare spending	a) Interfund Transfers In/Out Similar projections to FY 2025-26	a) Interfund Transfers In/Out Similar projections to FY 2025-26
b) Other Sources/Uses N/A	b) Other Sources/Uses N/A	b) Other Sources/Uses N/A
c) Contributions continues to reflect 3% required contribution to Routine Restricted Maintenance and Special Ed.	c) Contributions continues to reflect 3% required contribution to Routine Restricted Maintenance and Special Ed.	c) Contributions continues to reflect 3% required contribution to Routine Restricted Maintenance and Special Ed.

GENERAL FUND EXPENDITURES

CERTIFICATED & CLASSIFIED SALARIES

Indicate assumptions used in projecting Certificated Salaries (1000-1999). Explain significant changes between fiscal years. (e.g. staffing increases/reductions due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.)

FY 2025-26	FY 2026-27	FY 2027-28
Certificated salaries represent 42% of the total General Fund expenditures; approximately 77% of the total certificated positions are funded by unrestricted funds and 23% of the total positions are funded by restricted funds. For the fiscal year 2025-26 Certificated Staffing is projected at 129.2 FTE	Big Lift expired so adjustment made	Similar projections to FY 2026-27

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 2025-26	FY 2026-27	FY 2027-28
The positions in this classification include but are not limited to Chief Business Official, Executive and Administrative Assistants, Administrative Secretary, Attendance Secretary, District Office Staff, Instructional Aide, Occupational Therapist, Special Ed Para Aide, Tutors, Behaviorist, Maintenance, and	Similar projections to FY 2025-26	Similar projections to FY 2025-26

Indicate the status of negotiations for each of the district's collective bargaining units during budget adoption.

FY 2025-26	FY 2026-27	FY 2027-28
Certificated: not settled	Certificated: not settled	Certificated: not settled
Classified: not settled	Classified: not settled	Classified: not settled
Mgmt. & Confidential: not settled	Mgmt. & Confidential: not settled	Mgmt. & Confidential: not settled
Other bargaining units: N/A	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 2025-26	FY 2026-27	FY 2027-28
6%	not settled	not settled

DISTRICT NAME: Millbrae School District (2025-2026 1st Interim Report)

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 2025-26	FY 2026-27	FY 2027-28
Indicate assumptions for step & column adjustments, any furlough days, and other major assumptions used in projecting salaries and benefits budget.		
FY 2025-26	FY 2026-27	FY 2027-28
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 2025-26	FY 2026-27	FY 2027-28
STRS: 19.10%	STRS: 19.10%	STRS: 19.10%
PERS: 26.81%	PERS: 26.40%	PERS: 26.90%
FICA: .062, Medicare .0145, Unemployment .20%	FICA: .062, Medicare .0145, Unemployment .20%	FICA: .062, Medicare .0145, Unemployment .20%
Workers compensation: .020890	Workers compensation: .020890	Workers compensation: .020890

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 2025-26	FY 2026-27	FY 2027-28
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 2025-26	FY 2026-27	FY 2027-28
Retirement benefits are reflected in object code 3710/3720	Retirement benefits are reflected in object code 3710/3720	Retirement benefits are reflected in object code 3710/3720

OTHER SIGNIFICANT EXPENDITURES (Object Codes 4000 through 7999)

Indicate assumptions used in projecting expenditures in the following expenditure categories. Explain significant increases or decreases in the budget between fiscal years.		
FY 2025-26	FY 2026-27	FY 2027-28
a) 4000-Books & Supplies Books and Supplies represent 3% of total General Fund Expenditures and consist of books, reference materials, other supplies and non-capitalized equipment (equipment less than \$5000).	a) 4000-Books & Supplies Books and supplies is maintained at the similar level as 25/26	a) 4000-Books & Supplies Books and supplies is maintained at the similar level as 25/26.
b) 5000-Services & Other Operating Costs Services and Other Operating Expenditures account for expenditures from services, rentals, leases, maintenance contracts, dues, travel and conference, service agreements, insurance, utilities, legal, and other operating contracts and represents 18% of total General Fund Expenditures.	b) 5000-Services & Other Operating Costs maintained at the similar level as 25/26	b) 5000-Services & Other Operating Costs maintained at the similar level as 25/26.
c) 6000-Capital Outlay no significant change	c) 6000-Capital Outlay no significant change	c) 6000-Capital Outlay no significant change
d) 7000-Other Outgo Other Outgo has been maintained from prior year to reflect student placements for county programs.	d) 7000-Other Outgo Other Outgo has been maintained from prior year to reflect student placements for county programs.	d) 7000-Other Outgo Other Outgo has been maintained from prior year to reflect student placements for county programs.

COMPONENTS OF GENERAL FUND ENDING BALANCE

DISTRICT NAME: Millbrae School District (2025-2026 1st Interim Report)

Indicate purpose of any "Committed" and "Assigned amounts in the Components of General Fund Ending Balance.		
FY 2025-26	FY 2026-27	FY 2027-28
Petty Cash - \$3000	Petty Cash - \$3000	Petty Cash - \$3000
Restricted Reserve - \$1,621,153	Restricted Reserve - \$895,037	Restricted Reserve - \$0
Reserve for Deficit Spending - \$2,304,738	Reserve for Deficit Spending - \$2,137,384	Reserve for Deficit Spending - \$2,137,384
Assigned to reserve by Governing Board \$4,990,494	Assigned to reserve by Governing Board \$3,558,476	Assigned to reserve by Governing Board \$2,291,876
Reserve for Economic Uncertainties - \$1,058,821	Reserve for Economic Uncertainties - \$1,079,571	Reserve for Economic Uncertainties - \$1,103,823

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 2025-26	FY 2026-27	FY 2027-28
attributed to the depletion of most federal and state one-time funds, alongside a flat in student enrollment and a rise in expenses for Salaries and Benefits	attributed to the depletion of most federal and state one-time funds, alongside a flat in student enrollment and a rise in expenses for Salaries and Benefits	attributed to the depletion of most federal and state one-time funds, alongside a flat in student enrollment and a rise in expenses for Salaries and Benefits
However, the district will need to review and monitor staffing and expenditures to offset the deficit spending projected for FY2526	However, the district will need to review and monitor staffing and expenditures to offset the deficit spending projected for FY2627	However, the district will need to review and monitor staffing and expenditures to offset the deficit spending projected for FY2728

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 2025-26	FY 2026-27	FY 2027-28
1) TRANS Amount: N/A Issuance Costs:	1) TRANS Amount: N/A Issuance Costs:	1) TRANS Amount: N/A Issuance Costs:
2) Interfund Borrowing Amount: N/A Fund Source:	2) Interfund Borrowing Amount: N/A Fund Source:	2) Interfund Borrowing Amount: N/A Fund Source:

LONG-TERM DEBTS

Indicate amounts of outstanding voter and non-voter approved debts or obligations of the district such as GO Bonds, BANs, COPs, lease-purchases, loans and/or other borrowings.		
FY 2025-26	FY 2026-27	FY 2027-28
GO Bonds	GO Bonds	GO Bonds
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
	new GO Bond- Measure J approved 95mil	new GO Bond- Measure J approved 95mil

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 2025-26	FY 2026-27	FY 2027-28
Maintained at a similar level to previous years	Maintained at a similar level to previous years	Maintained at a similar level to previous years

Fund 11 – ADULT EDUCATION

FY 2025-26	FY 2026-27	FY 2027-28
N/A	N/A	N/A

Fund 12 – CHILD DEVELOPMENT

DISTRICT NAME: Millbrae School District (2025-2026 1st Interim Report)

FY 2025-26	FY 2026-27	FY 2027-28
N/A	N/A	N/A

Fund 13 – CAFETERIA

FY 2025-26	FY 2026-27	FY 2027-28
No significant changes from prior year.	No significant changes from prior year.	No significant changes from prior year.

Fund 14 – DEFERRED MAINTENANCE

FY 2025-26	FY 2026-27	FY 2027-28
N/A	N/A	N/A

Fund 17 – SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY PROJECTS

FY 2025-26	FY 2026-27	FY 2027-28
Funds set aside for Math Textbook Adoption. Transfer \$1M to general fund to cover the cost.	No significant changes from prior year.	No significant changes from prior year.

Fund 20 – SPECIAL RESERVE FUND FOR POST-EMPLOYMENT BENEFITS

FY 2025-26	FY 2026-27	FY 2027-28
The District established F20 to account for funds set aside to partially fund OPEB liability. Transfer 275k to F01 to cover retiree H&W	The District established F20 to account for funds set aside to partially fund OPEB liability. Transfer 275k to F01 to cover retiree H&W	The District established F 20 to account for funds set aside to partially fund OPEB liability. Transfer 275k to F01 to cover retiree H&W

Fund 21 – BUILDING FUND

FY 2025-26	FY 2026-27	FY 2027-28
The district will have Measure J bond issuance in April 2026 and the expenditures will be set up starting in November/December 2025	The district will have Measure J bond issuance in April 2026 and the expenditures will be set up starting in November/December 2025.	The district will have a Measure J bond issuance in April 2026 and the expenditures will be set up starting in November/December 2025.

Fund 25 – CAPITAL FACILITIES FUND

FY 2025-26	FY 2026-27	FY 2027-28
Continues to reflect revenue from developer fees and interest.	Continues to reflect revenue from developer fees and interest.	Continues to reflect revenue from developer fees and interest.

Fund 35 – COUNTY SCHOOL FACILITIES FUND

FY 2025-26	FY 2026-27	FY 2027-28
N/A	N/A	N/A

Fund 40 – SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

FY 2025-26	FY 2026-27	FY 2027-28
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 51 - BOND INTEREST AND REDEMPTION (held by San Mateo County)

FY 2025-26	FY 2026-27	FY 2027-28
	Fund 51	Fund 51
	new GO Bond- Measure J approved 95mil	new GO Bond- Measure J approved 95mil