Millbrae Elementary School District

2026-27 Budget Development 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. Lynne Ferrario, Trustee
Ms. Maggie Musa, Trustee

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

Fiscal Year Budget Calendar (FY 2026-2027)

June 2026	Board Adopts FY 2026-27 budget and LCAP Governor signs State Budget
July-August 2026	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 2026	First Interim cut off FY 2026-27
December 2026	Board approval First Interim FY 2026-27
January 2027	Second Interim cut off FY 2026-27
March 2027	Board approval Second Interim for FY 2026-27 *Board approval of Auditor's Report for FY 2025-26*
June 2027	Board Adopts FY 2027-28 budget and LCAP Governor signs State Budget

Introduction:

The Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS), Budget Development Report for Fiscal Year 2026-2027. It is to assist the public in understanding the information being reported on the SACS forms.

The Budget Development Financial Report is a projection of the budget for the 2026-2027 fiscal year; The First Interim Financial Report shall reflect changes to the budget through October 31, 2026; the Second Interim Financial Report shall reflect changes to the budget through January 31, 2027.

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

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

Summary:

The District's General Fund for the 2026-2027 fiscal year is projected to have an overall operating deficit of $2.6 million, with an ending balance of $9.7 million (including $2.27 million for restricted activities). The primary factor contributing to the increased expenditure is the increase of 6% salaries for the 2025-26 fiscal year, and in overall salaries and benefits, steps and columns. This increase reflects the inclusion of contractor positions in the payroll budget. However, some Special Education positions remained unfilled. To ensure the continued provision of quality education, we have allocated these unfilled positions to subcontracting in the FY 2026-2027 budget. Despite the deficit, the district is expected to maintain financial stability throughout FY 2026-27 and into subsequent years. Please see the Multi-Year Projection for detailed information.

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

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

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

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

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

General Fund Revenues: $37,192,506

Description	**2026-27 Proposed Budget**		
Revenues:	**Unrestricted**	**Restricted**	**Combined**
LCFF/Property Tax Revenue	26,685,509	1,842,284	28,527,793
Federal Revenue	-	883,879	883,879
Other State Revenue	510,741	3,651,272	4,162,013
Other Local Revenue	941,603	2,337,218	3,278,821
Transfers In	340,000	-	340,000
Contributions	(5,625,442)	5,625,442	-

Total Revenue	**$22,852,411**	**$14,340,095**	**$37,192,506**

Local Control Funding Formula (LCFF)/Property Tax Revenue Sources (Object 8010-8099) - $28,527,793

LCFF/Property Tax revenue source represents 77% of the total General Fund Revenues. It is the prime revenue component of the District's total revenue sources. The projected enrollment for FY 2026-27 is 2161.

Federal Revenue (Object 8100-8299) - $883,879

Federal Revenue represents 2% of the total General Fund revenues. It includes funding for Special Education in the amount of $503,237; Title I, Part A, basic - $220,589; Title II, supporting effective instruction - $43,506; and Title III, immigrant student and English Learner programs - $66,943.

Other State Revenue (Object 8300-8599)- $4,162,013

Other State Revenue represents 11% of the total General Fund revenues and includes but is not limited to, 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, and Student Support and Professional Development Discretionary Block Grant.

Other Local Revenue (Object 8600-8799)- $ 3,278,821

Other Local Revenue represents 9% 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, Millbrae Education Foundation, Community Redevelopment Funds Not Subject to LCFF Deduction, and local site donations and grants. Other Local Revenue reflects a decrease of 2.6% compared to last year's budget, primarily due to reduced lease and rental income, lower interest and donations.

Transfers In (Object 8900-8929)- $340,000

This category reflects a transfer from the Special Reserve Fund for Postemployment Benefits (Fund 20) to the General Fund (Fund 01) to support the cost of post-employment benefits. Transfers-In represent approximately 1% of total General Fund revenues.

General Fund Expenditures: $39,832,301

Description	2026-27 Proposed Budget		
Expenditures	**Unrestricted**	**Restricted**	**Combined**
Certificated Salaries	12,636,128	3,003,529	15,639,657
Classified Salaries	3,410,435	2,331,964	5,742,399
Employee Benefits	5,626,483	3,662,969	9,289,452
Books and Supplies	598,550	505,027	1,103,577
Other Services & Operating	2,276,505	4,857,686	7,134,191
Capital Outlay	--	20,100	20,100

Other Outgo	63,902	60,863	124,765
Transfer Out (Fund 17)	850,000	–	850,000
Transfers of Indirect	(108,174)	36,334	(71,840)
Total Expenditures	**$25,353,829**	**$14,478,472**	**$39,832,301**

The Governor's May Revision includes a proposed new expenditure mandate requiring all public school employers to provide up to 14 weeks of fully paid pregnancy disability leave for employees experiencing pregnancy, miscarriage, childbirth, termination of pregnancy, or recovery from those conditions. The duration of leave would be determined by the employee and their medical provider, would not reduce other available leave balances, and would not require a minimum length of service prior to eligibility. While the proposal includes funding tied to the Local Control Funding Formula (LCFF), Millbrae Elementary School District is currently a Community Funded (Basic Aid) district and therefore may not directly benefit from the associated state funding. As a result, the financial impact to the District could be significant and unpredictable. Because the May Revision was released on May 14, 2026, the projected costs associated with this proposed mandate have not been incorporated into the 2026–27 budget presented in this report. The District will continue to monitor legislative developments, assess the fiscal implications, and allocate resources as necessary to ensure employees have access to the required benefits.

Certificated Salaries (Object 1000-1999) - $15,639,657

Certificated salaries represent approximately 40% of the total General Fund expenditures; approximately 80.8% of the total certificated positions are funded by unrestricted funds, and 19.2% of the total positions are funded by restricted funds. For the fiscal year 2026-27, Certificated Staffing is projected at 127.8 FTE.

Classified Salaries (Object 2000-2999) - $5,742,399

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, Child Nutrition Services, and Operations Staff. Classified Staffing is projected at 82.0625 FTE.

Employee Benefits (Object Code 3000-3999)- $ 9,289,452

Employee Benefits represent 23.2% 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 - $30,671,508

The total combined compensation (certificated, classified, and benefits) for the district is $30,671,508, representing 78.7% of total expenditures. The district has unfilled positions in Special Education, so the district outsources for those services to provide seamless education quality. This expense has a budget amount of approximately $1,175,323 representing 3% of total expenditures. The true total combined compensation is $31,846,831 reflecting 82% of total expenditures.

Books and Supplies (Object 4000-4999) - $1,103,577

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).

Services and Other Operating Expenditures (Object 5000-5999) - $7,134,191

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, including Special Education Paraprofessionals and represents 18% of total General Fund Expenditures.

Capital Outlay (Object 6000-6999)- $20,100

This category accounts for any capital outlay expenditures over $5,000.

Transfers Out (Object 7600-7629)- $850,000

This category reflects a transfer from the General Fund (Fund 01) to the Special Reserve Fund for Other Than Capital Outlay Projects (Fund 17). The transfer is intended to establish and maintain reserves for potential litigation and other unforeseen liabilities.

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.

MULTI-YEAR PROJECTIONS:

The Multi-Year Projection, a required component of the First Interim Budget, demonstrates the requirement that the District will meet its financial obligations in the current and subsequent two years. The Multi-Year Projection also indicates the District's ability to maintain the required 3% reserve for economic uncertainties for the current and subsequent two years. Enrollment and Average Daily Attendance is a major factor in multi-year projections along with the statutory COLA. At the time of planning for the MYP, the COLA for 26/27 is at 2.87%, 27/28 is at 3.06%, and 28/29 is at 3.34%; however, the governor released the May revision on May 14th and the COLA for 26/27 remains at 2.87%, but the COLA for 27/28 and 28/29 have changed to 3.30% and 3.09%, respectively.

Projections and Assumptions used for the Multi-Year Projection:

Planning Factors	2026-27	2027-28	2028-29
Statutory COLA	2.87%	3.06%	3.34%
STRS Employer Rates	19.10%	19.10%	19.10%
PERS Employer Rates	26.90%	27.80%	27.40%
State Unemployment Insurance	.20%	.20%	.20%
Lottery - Unrestricted per ADA	$190	$190	$190

Lottery - Restricted Prop 20 per ADA	$82	$82	$82
Mandated Block Grant (K-8) per ADA	$60.48	$62.48	$64.41
Unduplicated Pupil Percentage (UPP)	32%	32%	32%
Enrollment/Funded ADA	2161/2087.37	2180/2093.36	2200/2112.36

Multi-Year Projections:

	FY 2026-27	FY 2027-28	FY 2028-29
Total Revenue	37,192,506	37,759,921	38,546,921
Total Expenditures	39,832,301	39,796,615	40,466,734
Revenue less Expenditures	(2,639,795)	(2,036,694)	(1,919,813)
Beginning Funds Balance	11,472,144	9,724,820	7,688,126
Ending Funds Balance	9,724,820	7,688,126	5,768,293
Components of EFB:			
Restricted	2,268,297	1,905,630	1,614,865
Petty Cash	3,000	3,000	3,000
Special Reserve Fund (Fund 17)	892,471	892,471	892,471
Assigned to Reserve by Governing Board	5,366,083	3,693,126	2,043,955
Reserve for Economic Uncertainties - 3%	$1,194,969	$1,193,899	$1,214,022
Total Ending Fund Balance	**$9,724,820; 24.4%**	**$7,688,126; 19.3%**	**$5,768,293; 14.3%**

Other Funds:

2025-26 Adopted Budget Summary	Student Activity Special Reserve Fund	Cafeteria	Special Reserve for Other than Capital Outlay	Foundation (Not MEF)	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	25,000	1,752,946	30,000 + 850,000	2,578	77,000	350,000	448,540
Expenditures	30,000	1,944,763	0	0	(340,000)	272,274	1,286,637
Net Increase (Decrease) In Fund Balance	(5,000)	(191,817)	880,000	2,578	(263,000)	77,726	(838,097)
Beginning Balance	63,499	1,992,089	12,471	50,007	1,858,248	1,175,573	12,348,705
Ending Fund Balance	**$58,499**	**$1,800,272**	**$892,471**	**$52,585**	**$1,595,248**	**$1,253,299**	**$11,510,608**

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 monies for general operating purposes other than for capital outlay (Education Code 42840). Amounts from this special reserve fund must be transferred into the general fund first or other appropriate fund before expenditures may be made (Education Code Section 42842).

Fund 19 - Foundation Special Revenue Fund:

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

Fund 20 - Special Reserve Fund for Postemployment Benefits:

This fund is used pursuant to Education Code section 42840 to account for amounts the LEA has earmarked for the future cost of post-employment benefits (OPEB) but has not contributed irrevocably to a separate trust for the post-employment benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditures (Education Code section 42842).

Fund 25 - Capital Facilities Fund:

This fund is used primarily to account separately for 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).

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 555 Richmond Drive, Millbrae CA 94030

Date: 05/28/2026

Public Hearing:

Place: 555 Richmond Drive, Millbrae CA 94030

Date: 06/02/2026

Time: 6:30PM

Adoption Date: 06/16/2026

Signed: Lisa Hickey

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Lisa Hickey

Title: Secretary of the Governing Board

Contact person for additional information on the budget reports:

Name: Mary Pollett

Title: CBO

Telephone: 650-697-5693 extension 041

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	

8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	**06/16/2026**	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	

A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

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

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

◉ This school district is self-insured for workers' compensation claims through the JPA identified below:

San Mateo County Schools Insurance Group

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

Signature (Original signature required)

Lisa Hickey

Signature of Clerk/Secretary of the Governing Board

06/02/2026

Date of Meeting (Format: MM/DD/YYYY)

Lisa Hickey

Printed Name

Secretary of the Governing Board

Title

For additional information on this certification, please contact:

Mary Pollett

Name

CBO

Title

mpollett@millbraesd.org

Email

650-697-5693 extension 041

Telephone

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2025-26 Estimated Actuals	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund	G	G
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	

L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Millbrae Elementary
San Mateo County

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

41 68973 0000000
Form 01
H8BDJKJ4E2(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	26,012,148.00	1,790,016.00	27,802,164.00	26,685,509.00	1,842,284.00	28,527,793.00	2.6%
2) Federal Revenue		8100-8299	0.00	865,926.00	865,926.00	0.00	883,879.00	883,879.00	2.1%
3) Other State Revenue		8300-8599	488,655.00	3,730,266.00	4,218,921.00	510,741.00	3,651,272.00	4,162,013.00	-1.3%
4) Other Local Revenue		8600-8799	985,807.00	2,381,159.00	3,366,966.00	941,603.00	2,337,218.00	3,278,821.00	-2.6%
5) TOTAL, REVENUES			27,486,610.00	8,767,367.00	36,253,977.00	28,137,853.00	8,714,653.00	36,852,506.00	1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	12,252,201.00	3,060,208.00	15,312,409.00	12,636,128.00	3,003,529.00	15,639,657.00	2.1%
2) Classified Salaries		2000-2999	3,286,281.00	2,103,788.00	5,390,069.00	3,410,435.00	2,331,964.00	5,742,399.00	6.5%
3) Employee Benefits		3000-3999	5,457,044.00	3,427,393.00	8,884,437.00	5,626,483.00	3,662,969.00	9,289,452.00	4.6%
4) Books and Supplies		4000-4999	1,186,603.00	657,853.00	1,844,456.00	598,550.00	505,027.00	1,103,577.00	-40.2%
5) Services and Other Operating Expenditures		5000-5999	2,234,366.00	4,877,835.00	7,112,201.00	2,276,505.00	4,857,686.00	7,134,191.00	0.3%
6) Capital Outlay		6000-6999	294,781.00	152,383.00	447,164.00	0.00	20,100.00	20,100.00	-95.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	63,902.00	60,863.00	124,765.00	63,902.00	60,863.00	124,765.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(108,037.00)	36,197.00	(71,840.00)	(108,174.00)	36,334.00	(71,840.00)	0.0%
9) TOTAL, EXPENDITURES			24,667,141.00	14,376,520.00	39,043,661.00	24,503,829.00	14,478,472.00	38,982,301.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,819,469.00	(5,609,153.00)	(2,789,684.00)	3,634,024.00	(5,763,819.00)	(2,129,795.00)	-23.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,278,624.00	7,000.00	1,285,624.00	340,000.00	0.00	340,000.00	-73.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	850,000.00	0.00	850,000.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,410,356.00)	5,410,356.00	0.00	(5,625,442.00)	5,625,442.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,131,732.00)	5,417,356.00	1,285,624.00	(6,135,442.00)	5,625,442.00	(510,000.00)	-139.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,312,263.00)	(191,797.00)	(1,504,060.00)	(2,501,418.00)	(138,377.00)	(2,639,795.00)	75.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,414,005.00	2,586,025.00	13,000,030.00	9,065,470.00	2,406,674.00	11,472,144.00	-11.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Millbrae Elementary
San Mateo County

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

41 68973 0000000
Form 01
H8BDJKJ4E2(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			10,414,005.00	2,586,025.00	13,000,030.00	9,065,470.00	2,406,674.00	11,472,144.00	-11.8%
d) Other Restatements		9795	(36,272.00)	12,446.00	(23,826.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,377,733.00	2,598,471.00	12,976,204.00	9,065,470.00	2,406,674.00	11,472,144.00	-11.6%
2) Ending Balance, June 30 (E + F1e)			9,065,470.00	2,406,674.00	11,472,144.00	6,564,052.00	2,268,297.00	8,832,349.00	-23.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,406,674.00	2,406,674.00	0.00	2,268,297.00	2,268,297.00	-5.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	7,891,160.00	0.00	7,891,160.00	5,366,082.94	0.00	5,366,082.94	-32.0%
Reserve per Board Policy	0000	9780	*7,033,357.00*		*7,033,357.00*			*0.00*	
Reserve per Board Policy	1100	9780	*857,803.00*		*857,803.00*			*0.00*	
Reserve per Board Policy	0000	9780			*0.00*	*4,113,079.94*		*4,113,079.94*	
Reserve per Board Policy	1100	9780			*0.00*	*1,253,003.00*		*1,253,003.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,171,310.00	0.00	1,171,310.00	1,194,969.06	0.00	1,194,969.06	2.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	14,494,508.78	(2,590,200.94)	11,904,307.84				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,919.00	0.00	2,919.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	480.00	594,473.76	594,953.76				
4) Due from Grantor Government		9290	16,108.64	20,891.69	37,000.33				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
5) Due from Other Funds		9310	2,474.73	0.00	2,474.73				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			14,516,491.15	(1,974,835.49)	12,541,655.66				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,554,945.48	321,563.80	1,876,509.28				
2) Due to Grantor Governments		9590	2,110.01	0.00	2,110.01				
3) Due to Other Funds		9610	31,932.38	0.00	31,932.38				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,588,987.87	321,563.80	1,910,551.67				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			12,927,503.28	(2,296,399.29)	10,631,103.99				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,427,238.00	0.00	1,427,238.00	1,427,238.00	0.00	1,427,238.00	0.0%
Education Protection Account State Aid - Current Year		8012	414,000.00	0.00	414,000.00	418,094.00	0.00	418,094.00	1.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	53,743.00	0.00	53,743.00	53,743.00	0.00	53,743.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	20,753,013.00	0.00	20,753,013.00	21,422,280.00	0.00	21,422,280.00	3.2%
Unsecured Roll Taxes		8042	889,958.00	0.00	889,958.00	889,958.00	0.00	889,958.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Prior Years' Taxes		8043	32,724.00	0.00	32,724.00	32,724.00	0.00	32,724.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,441,472.00	0.00	2,441,472.00	2,441,472.00	0.00	2,441,472.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			26,012,148.00	0.00	26,012,148.00	26,685,509.00	0.00	26,685,509.00	2.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,790,016.00	1,790,016.00	0.00	1,842,284.00	1,842,284.00	2.9%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			26,012,148.00	1,790,016.00	27,802,164.00	26,685,509.00	1,842,284.00	28,527,793.00	2.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	490,273.00	490,273.00	0.00	503,237.00	503,237.00	2.6%
Special Education Discretionary Grants		8182	0.00	37,701.00	37,701.00	0.00	37,701.00	37,701.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		218,503.00	218,503.00		220,589.00	220,589.00	1.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		42,362.00	42,362.00		43,506.00	43,506.00	2.7%
Title III, Immigrant Student Program	4201	8290		11,904.00	11,904.00		11,904.00	11,904.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		50,508.00	50,508.00		51,871.00	51,871.00	2.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		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, 5630	8290		14,675.00	14,675.00		15,071.00	15,071.00	2.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	865,926.00	865,926.00	0.00	883,879.00	883,879.00	2.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	79,025.00	0.00	79,025.00	83,200.00	0.00	83,200.00	5.3%
Lottery - Unrestricted and Instructional Materials		8560	387,730.00	165,869.00	553,599.00	395,200.00	170,560.00	565,760.00	2.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		825,384.00	825,384.00		1,240,200.00	1,240,200.00	50.3%
After School Education and Safety (ASES)	6010	8590		142,814.00	142,814.00		142,814.00	142,814.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		297,332.00	297,332.00		297,332.00	297,332.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other State Revenue	All Other	8590	21,900.00	2,298,867.00	2,320,767.00	32,341.00	1,800,366.00	1,832,707.00	-21.0%
TOTAL, OTHER STATE REVENUE			488,655.00	3,730,266.00	4,218,921.00	510,741.00	3,651,272.00	4,162,013.00	-1.3%
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	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	807,000.00	807,000.00	0.00	807,000.00	807,000.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	401,847.00	401,847.00	0.00	401,847.00	401,847.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	288,804.00	0.00	288,804.00	244,600.00	0.00	244,600.00	-15.3%
Interest		8660	450,000.00	0.00	450,000.00	450,000.00	0.00	450,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	247,003.00	1,172,312.00	1,419,315.00	247,003.00	1,128,371.00	1,375,374.00	-3.1%
Tuition		8710	0.00	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	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			985,807.00	2,381,159.00	3,366,966.00	941,603.00	2,337,218.00	3,278,821.00	-2.6%
TOTAL, REVENUES			27,486,610.00	8,767,367.00	36,253,977.00	28,137,853.00	8,714,653.00	36,852,506.00	1.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	9,413,988.00	2,403,184.00	11,817,172.00	9,847,233.00	2,404,140.00	12,251,373.00	3.7%
Certificated Pupil Support Salaries		1200	861,745.00	92,494.00	954,239.00	881,512.00	95,674.00	977,186.00	2.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,892,646.00	29,410.00	1,922,056.00	1,818,778.00	13,464.00	1,832,242.00	-4.7%
Other Certificated Salaries		1900	83,822.00	535,120.00	618,942.00	88,605.00	490,251.00	578,856.00	-6.5%
TOTAL, CERTIFICATED SALARIES			12,252,201.00	3,060,208.00	15,312,409.00	12,636,128.00	3,003,529.00	15,639,657.00	2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	590,848.00	1,347,841.00	1,938,689.00	595,866.00	1,443,055.00	2,038,921.00	5.2%
Classified Support Salaries		2200	592,217.00	583,271.00	1,175,488.00	673,267.00	708,684.00	1,381,951.00	17.6%
Classified Supervisors' and Administrators' Salaries		2300	772,857.00	171,452.00	944,309.00	786,878.00	178,310.00	965,188.00	2.2%
Clerical, Technical and Office Salaries		2400	1,330,359.00	224.00	1,330,583.00	1,354,424.00	1,915.00	1,356,339.00	1.9%
Other Classified Salaries		2900	0.00	1,000.00	1,000.00	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			3,286,281.00	2,103,788.00	5,390,069.00	3,410,435.00	2,331,964.00	5,742,399.00	6.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,436,682.00	1,987,672.00	4,424,354.00	2,430,501.00	2,045,427.00	4,475,928.00	1.2%
PERS		3201-3202	811,769.00	564,060.00	1,375,829.00	814,364.00	626,332.00	1,440,696.00	4.7%
OASDI/Medicare/Alternative		3301-3302	416,323.00	204,621.00	620,944.00	422,982.00	223,951.00	646,933.00	4.2%
Health and Welfare Benefits		3401-3402	1,326,527.00	618,743.00	1,945,270.00	1,458,373.00	715,833.00	2,174,206.00	11.8%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unemployment Insurance		3501-3502	11,006.00	3,498.00	14,504.00	10,684.00	2,619.00	13,303.00	-8.3%
Workers' Compensation		3601-3602	144,174.00	48,234.00	192,408.00	146,202.00	48,243.00	194,445.00	1.1%
OPEB, Allocated		3701-3702	310,000.00	0.00	310,000.00	342,813.00	0.00	342,813.00	10.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	563.00	565.00	1,128.00	564.00	564.00	1,128.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,457,044.00	3,427,393.00	8,884,437.00	5,626,483.00	3,662,969.00	9,289,452.00	4.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,072,970.00	651,629.00	1,724,599.00	473,588.00	498,803.00	972,391.00	-43.6%
Noncapitalized Equipment		4400	113,633.00	6,224.00	119,857.00	124,962.00	6,224.00	131,186.00	9.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,186,603.00	657,853.00	1,844,456.00	598,550.00	505,027.00	1,103,577.00	-40.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,478,639.00	1,478,639.00	0.00	1,481,364.00	1,481,364.00	0.2%
Travel and Conferences		5200	22,515.00	21,778.00	44,293.00	25,515.00	22,922.00	48,437.00	9.4%
Dues and Memberships		5300	32,241.00	12,081.00	44,322.00	32,241.00	12,081.00	44,322.00	0.0%
Insurance		5400 - 5499	701,500.00	0.00	701,500.00	701,500.00	0.00	701,500.00	0.0%
Operations and Housekeeping Services		5500	570,246.00	4,320.00	574,566.00	570,246.00	4,320.00	574,566.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	709,097.00	3,359,537.00	4,068,634.00	725,097.00	3,334,530.00	4,059,627.00	-0.2%
Communications		5900	198,767.00	1,480.00	200,247.00	221,906.00	2,469.00	224,375.00	12.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,234,366.00	4,877,835.00	7,112,201.00	2,276,505.00	4,857,686.00	7,134,191.00	0.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	20,100.00	20,100.00	0.00	20,100.00	20,100.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	294,781.00	132,283.00	427,064.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			294,781.00	152,383.00	447,164.00	0.00	20,100.00	20,100.00	-95.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	40,910.00	60,863.00	101,773.00	40,910.00	60,863.00	101,773.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	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	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	11,261.00	0.00	11,261.00	11,261.00	0.00	11,261.00	0.0%
Other Debt Service - Principal		7439	11,731.00	0.00	11,731.00	11,731.00	0.00	11,731.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			63,902.00	60,863.00	124,765.00	63,902.00	60,863.00	124,765.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(36,197.00)	36,197.00	0.00	(36,334.00)	36,334.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(71,840.00)	0.00	(71,840.00)	(71,840.00)	0.00	(71,840.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(108,037.00)	36,197.00	(71,840.00)	(108,174.00)	36,334.00	(71,840.00)	0.0%
TOTAL, EXPENDITURES			24,667,141.00	14,376,520.00	39,043,661.00	24,503,829.00	14,478,472.00	38,982,301.00	-0.2%
INTERFUND TRANSFERS									

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	1,278,624.00	0.00	1,278,624.00	340,000.00	0.00	340,000.00	-73.4%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	7,000.00	7,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,278,624.00	7,000.00	1,285,624.00	340,000.00	0.00	340,000.00	-73.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	850,000.00	0.00	850,000.00	New
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	850,000.00	0.00	850,000.00	New
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(5,410,356.00)	5,410,356.00	0.00	(5,625,442.00)	5,625,442.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,410,356.00)	5,410,356.00	0.00	(5,625,442.00)	5,625,442.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(4,131,732.00)	5,417,356.00	1,285,624.00	(6,135,442.00)	5,625,442.00	(510,000.00)	-139.7%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	26,012,148.00	1,790,016.00	27,802,164.00	26,685,509.00	1,842,284.00	28,527,793.00	2.6%
2) Federal Revenue		8100-8299	0.00	865,926.00	865,926.00	0.00	883,879.00	883,879.00	2.1%
3) Other State Revenue		8300-8599	488,655.00	3,730,266.00	4,218,921.00	510,741.00	3,651,272.00	4,162,013.00	-1.3%
4) Other Local Revenue		8600-8799	985,807.00	2,381,159.00	3,366,966.00	941,603.00	2,337,218.00	3,278,821.00	-2.6%
5) TOTAL, REVENUES			27,486,610.00	8,767,367.00	36,253,977.00	28,137,853.00	8,714,653.00	36,852,506.00	1.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		14,515,315.00	9,375,675.51	23,890,990.51	14,571,418.00	9,410,225.00	23,981,643.00	0.4%
2) Instruction - Related Services	2000-2999		2,929,514.00	385,577.37	3,315,091.37	2,875,321.00	296,625.00	3,171,946.00	-4.3%
3) Pupil Services	3000-3999		1,288,481.00	1,593,857.62	2,882,338.62	1,292,647.00	1,664,142.00	2,956,789.00	2.6%
4) Ancillary Services	4000-4999		0.00	1,092,828.65	1,092,828.65	0.00	1,092,829.00	1,092,829.00	0.0%
5) Community Services	5000-5999		120,488.00	0.00	120,488.00	120,488.00	0.00	120,488.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,744,718.00	86,374.85	3,831,092.85	3,766,458.00	88,713.00	3,855,171.00	0.6%
8) Plant Services	8000-8999		2,004,723.00	1,781,343.00	3,786,066.00	1,813,595.00	1,865,075.00	3,678,670.00	-2.8%
9) Other Outgo	9000-9999	Except 7600-7699	63,902.00	60,863.00	124,765.00	63,902.00	60,863.00	124,765.00	0.0%
10) TOTAL, EXPENDITURES			24,667,141.00	14,376,520.00	39,043,661.00	24,503,829.00	14,478,472.00	38,982,301.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,819,469.00	(5,609,153.00)	(2,789,684.00)	3,634,024.00	(5,763,819.00)	(2,129,795.00)	-23.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,278,624.00	7,000.00	1,285,624.00	340,000.00	0.00	340,000.00	-73.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	850,000.00	0.00	850,000.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,410,356.00)	5,410,356.00	0.00	(5,625,442.00)	5,625,442.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,131,732.00)	5,417,356.00	1,285,624.00	(6,135,442.00)	5,625,442.00	(510,000.00)	-139.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,312,263.00)	(191,797.00)	(1,504,060.00)	(2,501,418.00)	(138,377.00)	(2,639,795.00)	75.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,414,005.00	2,586,025.00	13,000,030.00	9,065,470.00	2,406,674.00	11,472,144.00	-11.8%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,414,005.00	2,586,025.00	13,000,030.00	9,065,470.00	2,406,674.00	11,472,144.00	-11.8%
d) Other Restatements		9795	(36,272.00)	12,446.00	(23,826.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,377,733.00	2,598,471.00	12,976,204.00	9,065,470.00	2,406,674.00	11,472,144.00	-11.6%
2) Ending Balance, June 30 (E + F1e)			9,065,470.00	2,406,674.00	11,472,144.00	6,564,052.00	2,268,297.00	8,832,349.00	-23.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,406,674.00	2,406,674.00	0.00	2,268,297.00	2,268,297.00	-5.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,891,160.00	0.00	7,891,160.00	5,366,082.94	0.00	5,366,082.94	-32.0%
Reserve per Board Policy	0000	9780	*7,033,357.00*		*7,033,357.00*			*0.00*	
Reserve per Board Policy	1100	9780	*857,803.00*		*857,803.00*			*0.00*	
Reserve per Board Policy	0000	9780			*0.00*	*4,113,079.94*		*4,113,079.94*	
Reserve per Board Policy	1100	9780			*0.00*	*1,253,003.00*		*1,253,003.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,171,310.00	0.00	1,171,310.00	1,194,969.06	0.00	1,194,969.06	2.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	487,503.00	539,369.00
6019	Student Support and Professional Development Discretionary Block Grant	552,691.00	1,972.00
6300	Lottery: Instructional Materials	128,604.00	128,604.00
6546	Mental Health-Related Services	49,663.00	49,663.00
6547	Special Education Early Intervention Preschool Grant	27,789.00	27,789.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	100,104.00	100,104.00
7810	Other Restricted State	1,069.00	1,069.00
9010	Other Restricted Local	1,059,251.00	1,419,727.00
Total, Restricted Balance		2,406,674.00	2,268,297.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	25,000.00	-16.7%
5) TOTAL, REVENUES			30,000.00	25,000.00	-16.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,000.00	20,000.00	33.3%
5) Services and Other Operating Expenditures		5000-5999	66,500.00	10,000.00	-85.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			81,500.00	30,000.00	-63.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,500.00)	(5,000.00)	-90.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51,500.00)	(5,000.00)	-90.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	114,999.00	63,499.00	-44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,999.00	63,499.00	-44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,999.00	63,499.00	-44.8%
2) Ending Balance, June 30 (E + F1e)			63,499.00	58,499.00	-7.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	63,499.00	58,499.00	-7.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	114,998.82		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			114,998.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			114,998.82		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	30,000.00	25,000.00	-16.7%
TOTAL, REVENUES			30,000.00	25,000.00	-16.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	15,000.00	20,000.00	33.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,000.00	20,000.00	33.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	66,500.00	10,000.00	-85.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,500.00	10,000.00	-85.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			81,500.00	30,000.00	-63.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	25,000.00	-16.7%
5) TOTAL, REVENUES			30,000.00	25,000.00	-16.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		81,500.00	30,000.00	-63.2%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			81,500.00	30,000.00	-63.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,500.00)	(5,000.00)	-90.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51,500.00)	(5,000.00)	-90.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	114,999.00	63,499.00	-44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,999.00	63,499.00	-44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,999.00	63,499.00	-44.8%
2) Ending Balance, June 30 (E + F1e)			63,499.00	58,499.00	-7.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	63,499.00	58,499.00	-7.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	63,499.00	58,499.00
Total, Restricted Balance		63,499.00	58,499.00

Millbrae Elementary
San Mateo County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

41 68973 0000000
Form 13
H8BDJKJ4E2(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	540,000.00	500,000.00	-7.4%
3) Other State Revenue		8300-8599	1,300,000.00	1,200,000.00	-7.7%
4) Other Local Revenue		8600-8799	52,946.00	52,946.00	0.0%
5) TOTAL, REVENUES			1,892,946.00	1,752,946.00	-7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	548,942.00	578,729.00	5.4%
3) Employee Benefits		3000-3999	231,532.00	251,446.00	8.6%
4) Books and Supplies		4000-4999	829,695.00	900,000.00	8.5%
5) Services and Other Operating Expenditures		5000-5999	129,791.00	140,480.00	8.2%
6) Capital Outlay		6000-6999	2,268.00	2,268.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	71,840.00	71,840.00	0.0%
9) TOTAL, EXPENDITURES			1,814,068.00	1,944,763.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			78,878.00	(191,817.00)	-343.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			78,878.00	(191,817.00)	-343.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,913,211.00	1,992,089.00	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,913,211.00	1,992,089.00	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,913,211.00	1,992,089.00	4.1%
2) Ending Balance, June 30 (E + F1e)			1,992,089.00	1,800,272.00	-9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	1,000.00	0.0%
Stores		9712	20,195.26	22,000.00	8.9%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,944,025.74	1,744,536.00	-10.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	26,868.00	32,736.00	21.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,729,975.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	946.70		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	31,932.38		
6) Stores		9320	20,195.26		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,783,050.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	47,986.23		
2) Due to Grantor Governments		9590	57.73		
3) Due to Other Funds		9610	2,474.73		
4) Current Loans		9640			
5) Unearned Revenue		9650	36,669.75		
6) TOTAL, LIABILITIES			87,188.44		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,695,861.88		
FEDERAL REVENUE					
Child Nutrition Programs		8220	540,000.00	500,000.00	-7.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			540,000.00	500,000.00	-7.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,300,000.00	1,200,000.00	-7.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,300,000.00	1,200,000.00	-7.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	52,146.00	52,146.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	800.00	800.00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,946.00	52,946.00	0.0%
TOTAL, REVENUES			1,892,946.00	1,752,946.00	-7.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	336,736.00	366,523.00	8.8%
Classified Supervisors' and Administrators' Salaries		2300	186,692.00	186,692.00	0.0%
Clerical, Technical and Office Salaries		2400	25,514.00	25,514.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			548,942.00	578,729.00	5.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	137,385.00	152,785.00	11.2%
OASDI/Medicare/Alternative		3301-3302	46,686.00	43,786.00	-6.2%
Health and Welfare Benefits		3401-3402	42,862.00	49,387.00	15.2%
Unemployment Insurance		3501-3502	239.00	286.00	19.7%
Workers' Compensation		3601-3602	4,360.00	5,202.00	19.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			231,532.00	251,446.00	8.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	79,693.00	79,693.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	750,002.00	820,307.00	9.4%
TOTAL, BOOKS AND SUPPLIES			829,695.00	900,000.00	8.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,267.00	1,267.00	0.0%
Dues and Memberships		5300	4,062.00	4,062.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	15,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	108,222.00	118,431.00	9.4%
Communications		5900	1,240.00	1,720.00	38.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			129,791.00	140,480.00	8.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	2,268.00	2,268.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,268.00	2,268.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	71,840.00	71,840.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			71,840.00	71,840.00	0.0%
TOTAL, EXPENDITURES			1,814,068.00	1,944,763.00	7.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	540,000.00	500,000.00	-7.4%
3) Other State Revenue		8300-8599	1,300,000.00	1,200,000.00	-7.7%
4) Other Local Revenue		8600-8799	52,946.00	52,946.00	0.0%
5) TOTAL, REVENUES			1,892,946.00	1,752,946.00	-7.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,727,228.00	1,857,923.00	7.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		71,840.00	71,840.00	0.0%
8) Plant Services	8000-8999		15,000.00	15,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,814,068.00	1,944,763.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			78,878.00	(191,817.00)	-343.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			78,878.00	(191,817.00)	-343.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,913,211.00	1,992,089.00	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,913,211.00	1,992,089.00	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,913,211.00	1,992,089.00	4.1%
2) Ending Balance, June 30 (E + F1e)			1,992,089.00	1,800,272.00	-9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	1,000.00	0.0%
Stores		9712	20,195.26	22,000.00	8.9%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,944,025.74	1,744,536.00	-10.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	26,868.00	32,736.00	21.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,779,492.33	1,574,462.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	137,821.41	143,362.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	26,712.00	26,712.00
Total, Restricted Balance		1,944,025.74	1,744,536.00

Millbrae Elementary
San Mateo County

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

41 68973 0000000
Form 17
H8BDJKJ4E2(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,000.00	30,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	850,000.00	New
b) Transfers Out		7600-7629	1,003,624.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,003,624.00)	850,000.00	-184.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(973,624.00)	880,000.00	-190.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	986,095.00	12,471.00	-98.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			986,095.00	12,471.00	-98.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			986,095.00	12,471.00	-98.7%
2) Ending Balance, June 30 (E + F1e)			12,471.00	892,471.00	7,056.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,471.00	892,471.00	7,056.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,167.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,167.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			4,167.24		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	30,000.00	0.0%
TOTAL, REVENUES			30,000.00	30,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	850,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	850,000.00	New
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	1,003,624.00	0.00	-100.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,003,624.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,003,624.00)	850,000.00	-184.7%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,000.00	30,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	850,000.00	New
b) Transfers Out		7600-7629	1,003,624.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,003,624.00)	850,000.00	-184.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(973,624.00)	880,000.00	-190.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	986,095.00	12,471.00	-98.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			986,095.00	12,471.00	-98.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			986,095.00	12,471.00	-98.7%
2) Ending Balance, June 30 (E + F1e)			12,471.00	892,471.00	7,056.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	12,471.00	892,471.00	7,056.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Millbrae Elementary
San Mateo County

Budget, July 1
Foundation Special Revenue Fund
Expenditures by Object

41 68973 0000000
Form 19
H8BDJKJ4E2(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,578.00	2,578.00	0.0%
5) TOTAL, REVENUES			2,578.00	2,578.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,578.00	2,578.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,422.00)	2,578.00	-158.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,429.00	50,007.00	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,429.00	50,007.00	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,429.00	50,007.00	-8.1%
2) Ending Balance, June 30 (E + F1e)			50,007.00	52,585.00	5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,007.00	52,585.00	5.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	49,541.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			49,541.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			49,541.93		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,578.00	2,578.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,578.00	2,578.00	0.0%
TOTAL, REVENUES			2,578.00	2,578.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	7,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
Total, Other Financing Sources/Uses (- b + c - d + e)			(7,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,578.00	2,578.00	0.0%
5) TOTAL, REVENUES			2,578.00	2,578.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,578.00	2,578.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,422.00)	2,578.00	-158.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,429.00	50,007.00	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,429.00	50,007.00	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,429.00	50,007.00	-8.1%
2) Ending Balance, June 30 (E + F1e)			50,007.00	52,585.00	5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,007.00	52,585.00	5.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	50,007.00	52,585.00
Total, Restricted Balance		50,007.00	52,585.00

Millbrae Elementary
San Mateo County

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

41 68973 0000000
Form 20
H8BDJKJ4E2(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	77,000.00	77,000.00	0.0%
5) TOTAL, REVENUES			77,000.00	77,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			77,000.00	77,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	275,000.00	340,000.00	23.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(275,000.00)	(340,000.00)	23.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(198,000.00)	(263,000.00)	32.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,056,248.00	1,858,248.00	-9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,056,248.00	1,858,248.00	-9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,056,248.00	1,858,248.00	-9.6%
2) Ending Balance, June 30 (E + F1e)			1,858,248.00	1,595,248.00	-14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,858,248.00	1,595,248.00	-14.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,117,072.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,117,072.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,117,072.40		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	77,000.00	77,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77,000.00	77,000.00	0.0%
TOTAL, REVENUES			77,000.00	77,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	275,000.00	340,000.00	23.6%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			275,000.00	340,000.00	23.6%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(275,000.00)	(340,000.00)	23.6%

Millbrae Elementary
San Mateo County

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

41 68973 0000000
Form 20
H8BDJKJ4E2(2026-27)

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	77,000.00	77,000.00	0.0%
5) TOTAL, REVENUES			77,000.00	77,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			77,000.00	77,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	275,000.00	340,000.00	23.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(275,000.00)	(340,000.00)	23.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(198,000.00)	(263,000.00)	32.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,056,248.00	1,858,248.00	-9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,056,248.00	1,858,248.00	-9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,056,248.00	1,858,248.00	-9.6%
2) Ending Balance, June 30 (E + F1e)			1,858,248.00	1,595,248.00	-14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,858,248.00	1,595,248.00	-14.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Millbrae Elementary
San Mateo County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

41 68973 0000000
Form 25
H8BDJKJ4E2(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350,000.00	350,000.00	0.0%
5) TOTAL, REVENUES			350,000.00	350,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	46,380.00	46,380.00	0.0%
6) Capital Outlay		6000-6999	225,894.00	225,894.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			272,274.00	272,274.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			77,726.00	77,726.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			77,726.00	77,726.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,074,021.00	1,175,573.00	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,074,021.00	1,175,573.00	9.5%
d) Other Restatements		9795	23,826.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,097,847.00	1,175,573.00	7.1%
2) Ending Balance, June 30 (E + F1e)			1,175,573.00	1,253,299.00	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,054,576.00	1,118,682.00	6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	120,997.00	134,617.00	11.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,409,163.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,409,163.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	23,096.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			23,096.34		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,386,067.41		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	320,000.00	320,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350,000.00	350,000.00	0.0%
TOTAL, REVENUES			350,000.00	350,000.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	46,380.00	46,380.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,380.00	46,380.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	225,894.00	225,894.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			225,894.00	225,894.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			272,274.00	272,274.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350,000.00	350,000.00	0.0%
5) TOTAL, REVENUES			350,000.00	350,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		22,380.00	22,380.00	0.0%
8) Plant Services	8000-8999		249,894.00	249,894.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			272,274.00	272,274.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			77,726.00	77,726.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			77,726.00	77,726.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,074,021.00	1,175,573.00	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,074,021.00	1,175,573.00	9.5%
d) Other Restatements		9795	23,826.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,097,847.00	1,175,573.00	7.1%
2) Ending Balance, June 30 (E + F1e)			1,175,573.00	1,253,299.00	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,054,576.00	1,118,682.00	6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	120,997.00	134,617.00	11.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	1,054,576.00	1,118,682.00
Total, Restricted Balance		1,054,576.00	1,118,682.00

Millbrae Elementary
San Mateo County

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

41 68973 0000000
Form 40
H8BDJKJ4E2(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	448,540.00	448,540.00	0.0%
5) TOTAL, REVENUES			448,540.00	448,540.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	53,223.00	53,223.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	195,120.00	195,120.00	0.0%
6) Capital Outlay		6000-6999	1,038,294.00	1,038,294.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,286,637.00	1,286,637.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(838,097.00)	(838,097.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(838,097.00)	(838,097.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,186,802.00	12,348,705.00	-6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,186,802.00	12,348,705.00	-6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,186,802.00	12,348,705.00	-6.4%
2) Ending Balance, June 30 (E + F1e)			12,348,705.00	11,510,608.00	-6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,527,233.00	2,527,233.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,821,472.00	8,983,375.00	-8.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,208,606.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,208,606.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			13,208,606.84		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	20,540.00	20,540.00	0.0%
Interest		8660	428,000.00	428,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			448,540.00	448,540.00	0.0%
TOTAL, REVENUES			448,540.00	448,540.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	53,223.00	53,223.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			53,223.00	53,223.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,654.00	9,654.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	185,466.00	185,466.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			195,120.00	195,120.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	998,294.00	998,294.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	40,000.00	40,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,038,294.00	1,038,294.00	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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,286,637.00	1,286,637.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	448,540.00	448,540.00	0.0%
5) TOTAL, REVENUES			448,540.00	448,540.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,286,637.00	1,286,637.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,286,637.00	1,286,637.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(838,097.00)	(838,097.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(838,097.00)	(838,097.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,186,802.00	12,348,705.00	-6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,186,802.00	12,348,705.00	-6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,186,802.00	12,348,705.00	-6.4%
2) Ending Balance, June 30 (E + F1e)			12,348,705.00	11,510,608.00	-6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,527,233.00	2,527,233.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,821,472.00	8,983,375.00	-8.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	2,527,233.00	2,527,233.00
Total, Restricted Balance		2,527,233.00	2,527,233.00

Millbrae Elementary
San Mateo County

Budget, July 1
Building Fund
Expenditures by Object

41 68973 0000000
Form 21
H8BDJKJ4E2(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,700,000.00	0.00	-100.0%
5) TOTAL, REVENUES			29,700,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,500.00	618,290.00	1,927.2%
6) Capital Outlay		6000-6999	5,059,847.00	6,426,275.00	27.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,090,347.00	7,044,565.00	38.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,609,653.00	(7,044,565.00)	-128.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,609,653.00	(7,044,565.00)	-128.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	24,609,653.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	24,609,653.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	24,609,653.00	New
2) Ending Balance, June 30 (E + F1e)			24,609,653.00	17,565,088.00	-28.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	24,609,653.00	17,565,088.00	-28.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,215,998.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			29,215,998.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			29,215,998.58		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	29,700,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,700,000.00	0.00	-100.0%
TOTAL, REVENUES			29,700,000.00	0.00	-100.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	240,000.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,500.00	378,290.00	1,140.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,500.00	618,290.00	1,927.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,059,847.00	6,426,275.00	27.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,059,847.00	6,426,275.00	27.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,090,347.00	7,044,565.00	38.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,700,000.00	0.00	-100.0%
5) TOTAL, REVENUES			29,700,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,090,347.00	7,044,565.00	38.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,090,347.00	7,044,565.00	38.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			24,609,653.00	(7,044,565.00)	-128.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,609,653.00	(7,044,565.00)	-128.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	24,609,653.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	24,609,653.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	24,609,653.00	New
2) Ending Balance, June 30 (E + F1e)			24,609,653.00	17,565,088.00	-28.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	24,609,653.00	17,565,088.00	-28.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	24,609,653.00	17,565,088.00
Total, Restricted Balance		24,609,653.00	17,565,088.00

Millbrae Elementary
San Mateo County

2026-27 Budget, July 1
AVERAGE DAILY ATTENDANCE

41 68973 0000000
Form A
H8BDJKJ4E2(2026-27)

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,089.44	2,089.44	2,089.44	2,083.96	2,083.96	2,090.47
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,089.44	2,089.44	2,089.44	2,083.96	2,083.96	2,090.47
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,089.44	2,089.44	2,089.44	2,083.96	2,083.96	2,090.47
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 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	26,685,509.00	2.31%	27,302,051.00	2.27%	27,922,644.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	510,741.00	0.76%	514,623.61	1.03%	519,910.86
4. Other Local Revenues	8600-8799	941,603.00	-1.69%	925,655.00	0.72%	932,320.01
5. Other Financing Sources						
a. Transfers In	8900-8929	340,000.00	0.00%	340,000.00	0.00%	340,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(5,625,442.00)	2.62%	(5,772,840.50)	1.74%	(5,873,486.26)
6. Total (Sum lines A1 thru A5c)		22,852,411.00	2.00%	23,309,489.11	2.28%	23,841,388.61
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,636,128.00		12,888,850.56
b. Step & Column Adjustment				252,722.56		257,777.01
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,636,128.00	2.00%	12,888,850.56	2.00%	13,146,627.57
2. Classified Salaries						
a. Base Salaries				3,410,435.00		3,478,643.70
b. Step & Column Adjustment				68,208.70		69,572.87
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,410,435.00	2.00%	3,478,643.70	2.00%	3,548,216.57
3. Employee Benefits	3000-3999	5,626,483.00	1.82%	5,728,622.99	2.00%	5,843,195.45
4. Books and Supplies	4000-4999	598,550.00	-0.09%	598,021.00	-0.17%	596,981.42
5. Services and Other Operating Expenditures	5000-5999	2,276,505.00	2.00%	2,322,035.10	2.00%	2,368,475.80
6. Capital Outlay	6000-6999	0.00	0.00%	12,500.00	4.00%	13,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	63,902.00	2.00%	65,180.04	2.00%	66,483.64
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(108,174.00)	2.00%	(110,337.48)	2.00%	(112,544.23)
9. Other Financing Uses						
a. Transfers Out	7600-7629	850,000.00	-100.00%		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)		25,353,829.00	-1.46%	24,983,515.91	1.95%	25,470,436.22
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,501,418.00)		(1,674,026.80)		(1,629,047.61)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,065,470.00		6,564,052.00		4,890,025.20
2. Ending Fund Balance (Sum lines C and D1)		6,564,052.00		4,890,025.20		3,260,977.59
3. Components of Ending Fund Balance						
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	5,366,082.94		3,693,126.20		2,043,975.58
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,194,969.06		1,193,899.00		1,214,002.01
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,564,052.00		4,890,025.20		3,260,977.59
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,194,969.06		1,193,899.00		1,214,002.01
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,194,969.06		1,193,899.00		1,214,002.01

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	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 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	1,842,284.00	2.70%	1,892,026.15	2.70%	1,943,110.85
2. Federal Revenues	8100-8299	883,879.00	2.28%	904,063.71	2.11%	923,119.39
3. Other State Revenues	8300-8599	3,651,272.00	0.03%	3,652,547.75	0.06%	3,654,735.00
4. Other Local Revenues	8600-8799	2,337,218.00	-4.63%	2,228,954.00	3.68%	2,311,080.98
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	5,625,442.00	2.62%	5,772,840.50	1.74%	5,873,486.26
6. Total (Sum lines A1 thru A5c)		14,340,095.00	0.77%	14,450,432.11	1.77%	14,705,532.48
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,003,529.00		3,063,599.58
b. Step & Column Adjustment				60,070.58		60,671.29
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,003,529.00	2.00%	3,063,599.58	1.98%	3,124,270.87
2. Classified Salaries						
a. Base Salaries				2,331,964.00		2,378,603.28
b. Step & Column Adjustment				46,639.28		47,105.67
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,331,964.00	2.00%	2,378,603.28	1.98%	2,425,708.95
3. Employee Benefits	3000-3999	3,662,969.00	2.00%	3,736,228.38	2.00%	3,810,952.95
4. Books and Supplies	4000-4999	505,027.00	2.00%	515,128.56	1.00%	520,279.85
5. Services and Other Operating Expenditures	5000-5999	4,857,686.00	2.00%	4,954,839.72	1.00%	5,004,388.12
6. Capital Outlay	6000-6999	20,100.00	223.38%	65,000.00	-84.62%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	60,863.00	2.50%	62,384.58	1.00%	63,008.42
8. Other Outgo - Transfers of Indirect Costs	7300-7399	36,334.00	2.70%	37,315.01	1.00%	37,688.17
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)		14,478,472.00	2.31%	14,813,099.11	1.24%	14,996,297.33
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(138,377.00)		(362,667.00)		(290,764.85)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,406,674.00		2,268,297.00		1,905,630.00
2. Ending Fund Balance (Sum lines C and D1)		2,268,297.00		1,905,630.00		1,614,865.15
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,268,297.00		1,905,630.00		1,614,865.15
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,268,297.00		1,905,630.00		1,614,865.15
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 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	28,527,793.00	2.34%	29,194,077.15	2.30%	29,865,754.85
2. Federal Revenues	8100-8299	883,879.00	2.28%	904,063.71	2.11%	923,119.39
3. Other State Revenues	8300-8599	4,162,013.00	0.12%	4,167,171.36	0.18%	4,174,645.86
4. Other Local Revenues	8600-8799	3,278,821.00	-3.79%	3,154,609.00	2.81%	3,243,400.99
5. Other Financing Sources						
a. Transfers In	8900-8929	340,000.00	0.00%	340,000.00	0.00%	340,000.00
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)		37,192,506.00	1.53%	37,759,921.22	2.08%	38,546,921.09
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,639,657.00		15,952,450.14
b. Step & Column Adjustment				312,793.14		318,448.30
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,639,657.00	2.00%	15,952,450.14	2.00%	16,270,898.44
2. Classified Salaries						
a. Base Salaries				5,742,399.00		5,857,246.98
b. Step & Column Adjustment				114,847.98		116,678.54
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	5,742,399.00	2.00%	5,857,246.98	1.99%	5,973,925.52
3. Employee Benefits	3000-3999	9,289,452.00	1.89%	9,464,851.37	2.00%	9,654,148.40
4. Books and Supplies	4000-4999	1,103,577.00	0.87%	1,113,149.56	0.37%	1,117,261.27
5. Services and Other Operating Expenditures	5000-5999	7,134,191.00	2.00%	7,276,874.82	1.32%	7,372,863.92
6. Capital Outlay	6000-6999	20,100.00	285.57%	77,500.00	-70.32%	23,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	124,765.00	2.24%	127,564.62	1.51%	129,492.06
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(71,840.00)	1.65%	(73,022.47)	2.51%	(74,856.06)
9. Other Financing Uses						
a. Transfers Out	7600-7629	850,000.00	-100.00%	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)		39,832,301.00	-0.09%	39,796,615.02	1.68%	40,466,733.55
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,639,795.00)		(2,036,693.80)		(1,919,812.46)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,472,144.00		8,832,349.00		6,795,655.20
2. Ending Fund Balance (Sum lines C and D1)		8,832,349.00		6,795,655.20		4,875,842.74
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,000.00		3,000.00		3,000.00
b. Restricted	9740	2,268,297.00		1,905,630.00		1,614,865.15
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	5,366,082.94		3,693,126.20		2,043,975.58
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,194,969.06		1,193,899.00		1,214,002.01
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,832,349.00		6,795,655.20		4,875,842.74
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,194,969.06		1,193,899.00		1,214,002.01
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 E1a thru E2c)		1,194,969.06		1,193,899.00		1,214,002.01
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					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,083.96		2,093.36		2,112.36
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		39,832,301.00		39,796,615.02		40,466,733.55
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)		39,832,301.00		39,796,615.02		40,466,733.55
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,194,969.03		1,193,898.45		1,214,002.01
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,194,969.03		1,193,898.45		1,214,002.01
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Millbrae Elementary
San Mateo County

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

41 68973 0000000
Form CASH
H8BDJKJ4E2(2026-27)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			11,907,307.84	10,831,895.39	8,597,248.48	6,594,426.30	5,442,625.09	3,570,337.42	12,041,367.18	10,702,326.16
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		211,434.00	214,086.00	315,167.00	214,086.00		101,081.00	85,634.00	97,052.00
Property Taxes	8020-8079			214,646.72	92,225.17	1,209,538.95	1,179,069.41	9,861,077.06	1,849,443.07	52,647.86
Miscellaneous Funds	8080-8099				360.27			805,507.14		
Federal Revenue	8100-8299				53,723.00	29,456.00	8,610.69	84,794.00		
Other State Revenue	8300-8599		175,753.00	189,589.17	195,762.80	660,124.00	172,720.50	178,648.63	(10,270.00)	305,785.00
Other Local Revenue	8600-8799		15,075.64	47,382.81	668,488.47	182,772.94	53,512.17	692,653.20	289,173.49	35,445.97
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			402,262.64	665,704.70	1,325,726.71	2,295,977.89	1,413,912.77	11,723,761.03	2,213,980.56	490,930.83
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		72,329.85	1,421,182.89	1,512,348.22	1,532,437.71	1,524,202.40	1,532,125.57	1,545,366.66	1,546,152.37
Classified Salaries	2000-2999		285,134.86	461,802.31	523,441.44	525,090.66	521,136.96	521,286.08	522,077.67	520,595.21
Employee Benefits	3000-3999		183,378.72	686,442.77	690,294.46	692,507.24	693,236.82	694,191.33	827,690.89	720,039.76
Books and Supplies	4000-4999		69,432.46	164,013.65	158,200.00	106,746.14	32,310.74	93,502.79	45,862.56	82,425.58
Services	5000-5999		867,399.20	137,066.72	444,264.77	572,993.48	515,313.52	411,625.50	612,023.80	665,763.43
Capital Outlay	6000-6999									
Other Outgo	7000-7499			29,843.27		18,003.87				1,626.51
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			1,477,675.09	2,900,351.61	3,328,548.89	3,447,779.10	3,286,200.44	3,252,731.27	3,553,021.58	3,536,602.86
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	2,919.00								
Accounts Receivable	9200-9299	1,030,066.80								
Due From Other Funds	9310	37,000.33								
Stores	9320									
Prepaid Expenditures	9330	405,193.84								
Other Current Assets	9340	2,474.73								
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,477,654.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	1,876,509.00								
Due To Other Funds	9610	34,042.29								
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		1,910,551.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(432,896.59)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,075,412.45)	(2,234,646.91)	(2,002,822.18)	(1,151,801.21)	(1,872,287.67)	8,471,029.76	(1,339,041.02)	(3,045,672.03)
F. ENDING CASH (A + E)			10,831,895.39	8,597,248.48	6,594,426.30	5,442,625.09	3,570,337.42	12,041,367.18	10,702,326.16	7,656,654.13
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		7,656,654.13	5,951,123.35	8,998,579.50	9,020,029.41				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	207,992.00	97,052.00	98,050.00	203,698.00	0.00		1,845,332.00	1,845,332.00
Property Taxes	8020-8079	934,931.03	5,175,437.19	2,011,889.00	2,259,271.54			24,840,177.00	24,840,177.00
Miscellaneous Funds	8080-8099		815,974.00		220,442.59			1,842,284.00	1,842,284.00
Federal Revenue	8100-8299	109,815.00	97.50	250,000.00	347,382.81			883,879.00	883,879.00
Other State Revenue	8300-8599	431,102.87	127,856.00	1,240,431.88	494,509.15			4,162,013.00	4,162,013.00
Other Local Revenue	8600-8799	80,298.21	377,477.04	17,416.56	819,124.50			3,278,821.00	3,278,821.00
Interfund Transfers In	8900-8929				340,000.00			340,000.00	340,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,764,139.11	6,593,893.73	3,617,787.44	4,684,428.59	0.00	0.00	37,192,506.00	37,192,506.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,541,991.26	1,540,220.49	1,550,220.49	321,079.09	0.00		15,639,657.00	15,639,657.00
Classified Salaries	2000-2999	532,487.41	542,728.84	532,728.84	253,888.72			5,742,399.00	5,742,399.00
Employee Benefits	3000-3999	730,333.14	731,030.06	731,030.06	1,909,276.75			9,289,452.00	9,289,452.00
Books and Supplies	4000-4999	41,778.29	100,725.92	170,725.87	37,853.00			1,103,577.00	1,103,577.00
Services	5000-5999	623,079.79	611,632.27	611,632.27	1,061,396.25			7,134,191.00	7,134,191.00
Capital Outlay	6000-6999		20,100.00					20,100.00	20,100.00
Other Outgo	7000-7499				3,451.35			52,925.00	52,925.00
Interfund Transfers Out	7600-7629				850,000.00			850,000.00	850,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,469,669.89	3,546,437.58	3,596,337.53	4,436,945.16	0.00	0.00	39,832,301.00	39,832,301.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199				3,000.00			3,000.00	
Accounts Receivable	9200-9299					1,279,836.16		1,279,836.16	
Due From Other Funds	9310					39,000.00		39,000.00	
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	1,318,836.16	0.00	1,321,836.16	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599				1,721,136.00			1,721,136.00	
Due To Other Funds	9610					35,864.00		35,864.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	1,721,136.00	35,864.00	0.00	1,757,000.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	(1,718,136.00)	1,282,972.16	0.00	(435,163.84)	
E. NET INCREASE/DECREASE (B - C + D)		(1,705,530.78)	3,047,456.15	21,449.91	(1,470,652.57)	1,282,972.16	0.00	(3,074,958.84)	(2,639,795.00)
F. ENDING CASH (A + E)		5,951,123.35	8,998,579.50	9,020,029.41	7,549,376.84				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,832,349.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			7,549,376.84	6,452,456.14	4,163,116.28	2,109,870.18	943,396.91	(976,336.52)	7,605,551.58	6,182,731.74
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		215,662.68	218,367.72	321,470.34	218,367.72		103,102.62	87,346.68	98,993.04
Property Taxes	8020-8079			218,939.65	94,069.67	1,233,729.73	1,202,650.80	10,058,298.60	1,886,431.93	53,700.82
Miscellaneous Funds	8080-8099							821,617.28		
Federal Revenue	8100-8299				54,797.46	30,045.12	8,782.90	86,489.88		
Other State Revenue	8300-8599		179,268.06	193,380.95	199,678.06	673,326.48	176,174.91	182,221.60	(10,475.40)	311,900.70
Other Local Revenue	8600-8799		15,377.15	48,330.47	681,858.24	186,428.40	54,582.41	706,506.26	294,956.96	36,154.89
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			410,307.89	679,018.79	1,351,873.77	2,341,897.45	1,442,191.02	11,958,236.24	2,258,260.17	500,749.45
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		73,776.45	1,449,606.55	1,542,595.18	1,563,086.46	1,554,686.45	1,562,768.08	1,576,273.99	1,577,075.42
Classified Salaries	2000-2999		290,837.56	471,038.36	533,910.27	535,592.47	531,559.70	531,711.80	532,519.22	531,007.11
Employee Benefits	3000-3999		187,046.29	710,171.63	714,100.35	716,357.38	717,101.56	718,075.16	844,244.71	744,440.56
Books and Supplies	4000-4999		70,821.11	167,293.92	161,364.00	108,881.06	32,956.95	95,372.85	46,779.81	84,074.09
Services	5000-5999		884,747.18	139,808.05	453,150.07	584,453.35	525,619.79	419,858.01	624,264.28	679,078.70
Capital Outlay	6000-6999								56,998.00	
Other Outgo	7000-7499			30,440.14				48,562.24		
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			1,507,228.59	2,968,358.65	3,405,119.87	3,508,370.72	3,361,924.45	3,376,348.14	3,681,080.01	3,615,675.88
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	3,000.00								
Accounts Receivable	9200-9299	1,279,836.18								
Due From Other Funds	9310	39,000.00								
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,321,836.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	1,714,136.00								
Due To Other Funds	9610	35,864.00								
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		1,750,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(428,163.82)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,096,920.70)	(2,289,339.86)	(2,053,246.10)	(1,166,473.27)	(1,919,733.43)	8,581,888.10	(1,422,819.84)	(3,114,926.43)
F. ENDING CASH (A + E)			6,452,456.14	4,163,116.28	2,109,870.18	943,396.91	(976,336.52)	7,605,551.58	6,182,731.74	3,067,805.31
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		3,067,805.31	1,328,163.90	4,436,569.16	4,407,885.82				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	212,151.84	98,993.04	100,011.00	217,559.47			1,892,026.15	1,892,026.15
Property Taxes	8020-8079	953,629.65	5,278,945.93	2,052,126.78	2,423,617.44			25,456,141.00	25,456,141.00
Miscellaneous Funds	8080-8099		832,293.48		191,999.24			1,845,910.00	1,845,910.00
Federal Revenue	8100-8299	112,011.30	99.45	255,000.00	356,837.60			904,063.71	904,063.71
Other State Revenue	8300-8599	439,724.93	130,413.12	1,265,240.52	426,317.43			4,167,171.36	4,167,171.36
Other Local Revenue	8600-8799	81,904.17	385,026.58	17,764.89	645,718.58			3,154,609.00	3,154,609.00
Interfund Transfers In	8900-8929				340,000.00			340,000.00	340,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,799,421.89	6,725,771.60	3,690,143.19	4,602,049.76	0.00	0.00	37,759,921.22	37,759,921.22
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,572,831.09	1,571,024.90	1,581,224.90	327,500.67			15,952,450.14	15,952,450.14
Classified Salaries	2000-2999	543,137.16	553,583.42	543,383.42	258,966.49			5,857,246.98	5,857,246.98
Employee Benefits	3000-3999	744,939.80	745,650.66	746,650.66	1,876,072.61			9,464,851.37	9,464,851.37
Books and Supplies	4000-4999	42,613.86	102,740.44	174,140.39	26,111.08			1,113,149.56	1,113,149.56
Services	5000-5999	635,541.39	623,864.92	624,864.92	566,187.95	515,436.21		7,276,874.82	7,276,874.82
Capital Outlay	6000-6999		20,502.00					77,500.00	77,500.00
Other Outgo	7000-7499			48,562.24				127,564.62	127,564.62
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699				(73,022.47)			(73,022.47)	(73,022.47)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,539,063.30	3,617,366.34	3,718,826.53	2,981,816.33	515,436.21	0.00	39,796,615.02	39,796,615.02
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199				3,000.00			3,000.00	
Accounts Receivable	9200-9299				1,352,000.00			1,352,000.00	
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	1,355,000.00	0.00	0.00	1,355,000.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599				541,837.85			541,837.85	
Due To Other Funds	9610					36,500.00		36,500.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	541,837.85	36,500.00	0.00	578,337.85	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	813,162.15	(36,500.00)	0.00	776,662.15	
E. NET INCREASE/DECREASE (B - C + D)		(1,739,641.41)	3,108,405.26	(28,683.34)	2,433,395.58	(551,936.21)	0.00	(1,260,031.66)	(2,036,693.80)
F. ENDING CASH (A + E)		1,328,163.90	4,436,569.16	4,407,885.82	6,841,281.39				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,289,345.18	

Millbrae Elementary
San Mateo County

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

41 68973 0000000
Form SIAB
H8BDJKJ4E2(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(71,840.00)				
Other Sources/Uses Detail					340,000.00	850,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	71,840.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					850,000.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	340,000.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	71,840.00	(71,840.00)	1,190,000.00	1,190,000.00		

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	2,084
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	2,093	2,090		
Charter School	0			
Total ADA	**2,093**	**2,090**	**0.2%**	**Met**
Second Prior Year (2024-25)				
District Regular	1,996	2,022		
Charter School	0			
Total ADA	**1,996**	**2,022**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular		2,089		
Charter School		0		
Total ADA	**0**	**2,089**	**0.0%**	**Met**
Budget Year (2026-27)				
District Regular	2,090			
Charter School	0			
Total ADA	**2,090**			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	2,084
District's Enrollment Standard Percentage Level:	**1.0%**

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	1,950	2,065		
Charter School				
Total Enrollment	**1,950**	**2,065**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	1,971	2,107		
Charter School				
Total Enrollment	**1,971**	**2,107**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular				
Charter School				
Total Enrollment	**0**	**0**	**0.0%**	**Met**
Budget Year (2026-27)				
District Regular				
Charter School				
Total Enrollment	**0**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	1,974	2,065	
Charter School		0	
Total ADA/Enrollment	**1,974**	**2,065**	**95.6%**
Second Prior Year (2024-25)			
District Regular	2,022	2,107	
Charter School	0		
Total ADA/Enrollment	**2,022**	**2,107**	**95.9%**
First Prior Year (2025-26)			
District Regular	2,089		
Charter School			
Total ADA/Enrollment	**2,089**	**0**	**0.0%**
		Historical Average Ratio:	63.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**64.3%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	2,084			
Charter School	0			
Total ADA/Enrollment	**2,084**	**0**	**0.0%**	**Met**
1st Subsequent Year (2027-28)				
District Regular	2,093			
Charter School				
Total ADA/Enrollment	**2,093**	**0**	**0.0%**	**Met**
2nd Subsequent Year (2028-29)				
District Regular	2,112			
Charter School				
Total ADA/Enrollment	**2,112**	**0**	**0.0%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	2,089.44	2,090.47	2,093.36	2,112.36
b.	Prior Year ADA (Funded)		2,089.44	2,090.47	2,093.36
c.	Difference (Step 1a minus Step 1b)		1.03	2.89	19.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		.05%	.14%	.91%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		0.00	0.00	
b1.	COLA percentage		2.41%	3.06%	3.34%
b2.	COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			.05%	.14%	.91%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	24,170,910.00	24,840,177.00	25,456,141.00	26,072,934.00
Percent Change from Previous Year		**2.77%**	**2.48%**	**2.42%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**1.77% to 3.77%**	**1.48% to 3.48%**	**1.42% to 3.42%**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	**N/A**	**N/A**	**N/A**

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

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	26,012,148.00	26,685,509.00	27,302,051.00	27,922,644.00
District's Projected Change in LCFF Revenue:		2.59%	2.31%	2.27%
Basic Aid Standard		**1.77% to 3.77%**	**1.48% to 3.48%**	**1.42% to 3.42%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	18,136,365.83	20,584,225.02	88.1%
Second Prior Year (2024-25)	18,814,151.60	21,356,432.21	88.1%
First Prior Year (2025-26)	20,995,526.00	24,667,141.00	85.1%
		Historical Average Ratio:	87.1%

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**84.1% to 90.1%**	**84.1% to 90.1%**	**84.1% to 90.1%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form MYP, Lines B1-B3)	Budget - Unrestricted (Resources 0000-1999) Total Expenditures (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	21,673,046.00	24,503,829.00	88.4%	Met
1st Subsequent Year (2027-28)	22,096,117.25	24,983,515.91	88.4%	Met
2nd Subsequent Year (2028-29)	22,538,039.59	25,470,436.22	88.5%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	.05%	.14%	.91%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-9.95% to 10.05%**	**-9.86% to 10.14%**	**-9.09% to 10.91%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.95% to 5.05%	-4.86% to 5.14%	-4.09% to 5.91%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	865,926.00		
Budget Year (2026-27)	883,879.00	2.07%	No
1st Subsequent Year (2027-28)	904,063.71	2.28%	No
2nd Subsequent Year (2028-29)	923,119.39	2.11%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	4,218,921.00		
Budget Year (2026-27)	4,162,013.00	(1.35%)	No
1st Subsequent Year (2027-28)	4,167,171.36	.12%	No
2nd Subsequent Year (2028-29)	4,174,645.86	.18%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	3,366,966.00		
Budget Year (2026-27)	3,278,821.00	(2.62%)	No
1st Subsequent Year (2027-28)	3,154,609.00	(3.79%)	No
2nd Subsequent Year (2028-29)	3,243,400.99	2.81%	No

Explanation: (required if Yes)

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

First Prior Year (2025-26)	1,844,456.00		
Budget Year (2026-27)	1,103,577.00	(40.17%)	Yes
1st Subsequent Year (2027-28)	1,113,149.56	.87%	No
2nd Subsequent Year (2028-29)	1,117,261.27	.37%	No

Explanation: (required if Yes) FY2526 textbook adoption around 743k

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

First Prior Year (2025-26)	7,112,201.00		
Budget Year (2026-27)	7,134,191.00	.31%	No
1st Subsequent Year (2027-28)	7,276,874.82	2.00%	No
2nd Subsequent Year (2028-29)	7,372,863.92	1.32%	No

Explanation: (required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	8,451,813.00		
Budget Year (2026-27)	8,324,713.00	(1.50%)	Met
1st Subsequent Year (2027-28)	8,225,844.07	(1.19%)	Met
2nd Subsequent Year (2028-29)	8,341,166.24	1.40%	Met

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

First Prior Year (2025-26)	8,956,657.00		
Budget Year (2026-27)	8,237,768.00	(8.03%)	Met
1st Subsequent Year (2027-28)	8,390,024.38	1.85%	Met
2nd Subsequent Year (2028-29)	8,490,125.19	1.19%	Met

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

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

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

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

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

7. CRITERION: Facilities Maintenance

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — No

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	38,347,011.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	38,347,011.00	1,150,410.33	1,649,537.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

- [ ] 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 reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	990,981.38	1,076,591.72	1,171,310.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	990,981.38	1,076,591.72	1,171,310.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	33,032,712.64	35,886,390.78	39,043,661.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	33,032,712.64	35,886,390.78	39,043,661.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.0%**	**1.0%**	**1.0%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	1,579,060.88	20,584,225.02	N/A	Met
Second Prior Year (2024-25)	1,542,671.12	21,356,432.21	N/A	Met
First Prior Year (2025-26)	(1,312,263.00)	24,667,141.00	5.3%	Not Met
Budget Year (2026-27) (Information only)	(2,501,418.00)	25,353,829.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Due to mostly Transfer out to F17, 850k to cover legal expense

9. CRITERION: Fund and Cash Balances

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

Percentage Level [1]	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):	2,084
District's Fund Balance Standard Percentage Level:	**1.0%**

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	5,744,397.59	7,302,227.32	N/A	Met
Second Prior Year (2024-25)	8,900,047.28	8,871,334.20	.3%	Met
First Prior Year (2025-26)	9,207,975.43	10,377,733.00	N/A	Met
Budget Year (2026-27) (Information only)	9,065,470.00			

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

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

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

Explanation:
(required if NOT met)

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 (2026-27)	7,549,376.84	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

Percentage Level	District ADA
5% or $90,000 (greater of)	0 to 300
4% or $90,000 (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 the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,084	2,093	2,112
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	39,832,301.00	39,796,615.02	40,466,733.55
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)	39,832,301.00	39,796,615.02	40,466,733.55

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,194,969.03	1,193,898.45	1,214,002.01
6.	Reserve Standard - by Amount ($90,000 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)**	**1,194,969.03**	**1,193,898.45**	**1,214,002.01**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,194,969.06	1,193,899.00	1,214,002.01
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, 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 MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	1,194,969.06	1,193,899.00	1,214,002.01
9.	District's Budgeted 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):	**1,194,969.03**	**1,193,898.45**	**1,214,002.01**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — 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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — 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. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(5,410,356.00)			
Budget Year (2026-27)	(5,625,442.00)	215,086.00	4.0%	Met
1st Subsequent Year (2027-28)	(5,772,840.50)	147,398.50	2.6%	Met
2nd Subsequent Year (2028-29)	(5,873,486.26)	100,645.76	1.7%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2025-26)	1,285,624.00			
Budget Year (2026-27)	340,000.00	(945,624.00)	(73.6%)	Not Met
1st Subsequent Year (2027-28)	340,000.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	340,000.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	850,000.00	850,000.00	New	Not Met
1st Subsequent Year (2027-28)	0.00	(850,000.00)	(100.0%)	Not Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation: (required if NOT met)

Due to Fund 17 to F01 for textbook adoption

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) 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)

Due to Fund 01 to F17for legal expense from FY2627

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

Project Information: (required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases				
Certificates of Participation				
General Obligation Bonds	30	Tax Revenues		38,410,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				38,410,000

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2025-26)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget 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 annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes
2.	For the district's OPEB:	
	a. Are they lifetime benefits?	No
	b. Do benefits continue past age 65?	Yes
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-you-go	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund
		0	1,595,248

4.	OPEB Liabilities	
	a. Total OPEB liability	5,563,945.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	5,563,945.00
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2025

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
5.	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	342,813.00	349,669.00	349,880.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	312,417.00	324,962.00	321,667.00
	d. Number of retirees receiving OPEB benefits	91.00	91.00	91.00

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	104.60	115.80	116.80	118.00

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	172,937

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1,322,214	1,348,658	1,375,631
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	233,695	238,699	243,472
3.	Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	71.00	73.06	73.06	73.06

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	70,696

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	706,684	720,817	735,234
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	86,680	88,413	90,181
3.	Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	21.00	21.00	21.00	21.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits — 45,303

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	152,378	155,425	158,335
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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	62,456	63,705	64,979
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of other benefits included in the budget and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 16, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS Web System - SACS V15
5/19/2026 10:36:42 AM 41-68973-0000000

Budget, July 1
Budget 2026-27
Technical Review Checks
Phase - All
Display - All Technical Checks

Millbrae Elementary **San Mateo County**

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **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 - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

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

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

INTERFD-INDIRECT-FN - (**Fatal**) - 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 - (**Fatal**) - 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**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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/Unapprorpriated 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**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (**Warning**) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

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

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

EXPORT VALIDATION CHECKS

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

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

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.) **Passed**

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

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

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

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

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

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

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

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

SACS Web System - SACS V15
5/19/2026 10:36:57 AM 41-68973-0000000

Budget, July 1
Estimated Actuals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Millbrae Elementary **San Mateo County**

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

INTERFD-INDIRECT-FN - (**Fatal**) - 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 - (**Fatal**) - 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**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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/Unapprorpriated 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**

SUPPLEMENTAL CHECKS

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

DISTRICT NAME: Millbrae Elementary School District

GENERAL FUND REVENUES

LOCAL CONTROL FUNDING FORMULA (LCFF)

Please provide details of the assumptions used in calculating the District's LCFF funding:		
FY 2026-27	**FY 2027-28**	**FY 2028-29**
Gap Funding Rate	Gap Funding Rate	Gap Funding Rate
COLA 2.87%	COLA 3.06%	COLA 3.34%
ADA 2083	ADA 2093	ADA 2112
Enrollment 2161	Enrollment 2180	Enrollment 2200
Unduplicated Pupil % 32%	Unduplicated Pupil % 32%	Unduplicated Pupil % 32%
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 2026-27	**FY 2027-28**	**FY 2028-29**
Property tax estimate increase by 3.08%	2.75%	2.68%

FEDERAL REVENUES

Indicate assumptions used in projecting Federal Revenues. Explain any significant changes between fiscal years.		
FY 2026-27	**FY 2027-28**	**FY 2028-29**
Federal Revenue represents 2.4% of the total General Fund revenues, approx 883k including SPED grant, Title I, II, III, IV	Similar projections to prior year	Similar projections to prior year

STATE REVENUES

Indicate assumptions used in projecting State Revenues. Explain significant changes between fiscal years.		
FY 2026-27	**FY 2027-28**	**FY 2028-29**
Other State Revenue represents 11% of the total General Fund revenues.4.1mil 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. SSPP	Similar projections to prior year	Similar projections to prior year
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 2026-27	**FY 2027-28**	**FY 2028-29**
Indicate per ADA funding rate used for Unrestricted and Restricted lottery revenues each year.		
FY 2026-27	**FY 2027-28**	**FY 2028-29**
Unrestricted Lottery ($190/ADA), Restricted	Unrestricted Lottery ($190/ADA), Restricted	Unrestricted Lottery ($190/ADA), Restricted

LOCAL REVENUES

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

FY 2026-27	**FY 2027-28**	**FY 2028-29**
Other Local Revenue represents 8.8% of total General Fund revenues,3.2mil. The unrestricted revenue includes Interest Income, leased site revenue, and retiree reimbursement revenue. Restricted local revenue includes revenue from Parcel Tax Revenue, Millbrae Education Foundation, and local site donations and grants.	Similar projections to prior year	Similar projections to prior year
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 2026-27	**FY 2027-28**	**FY 2028-29**
N/A	N/A	N/A

OTHER FINANCING SOURCES & USES

Describe the nature and purpose of amounts shown in the following accounts:		
FY 2026-27	**FY 2027-28**	**FY 2028-29**
a) Interfund Transfers In/Out	a) Interfund Transfers In/Out	a) Interfund Transfers In/Out
This category is to account for the transfer, $340k from Fund 20 to Fund 01 to cover retiree health & welfare spending	340k from F20 to F01	340k from F20 to F01
b) Other Sources/Uses	b) Other Sources/Uses	b) Other Sources/Uses
N/A	N/A	N/A
c) Contributions	c) Contributions	c) Contributions

continues to reflect 3% required contribution	continues to reflect 3% required contribution to	continues to reflect 3% required contribution
Restricted Maintenance and Special Ed.	Restricted Maintenance and Special Ed.	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 2026-27	**FY 2027-28**	**FY 2028-29**
Certificated salaries represent 40% of the total General Fund expenditures; approximately 80% of the total certificated positions are funded by unrestricted funds and 20% of the total positions are funded by restricted funds.	Similar projections to prior year	Similar projections to prior year
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 2026-27	**FY 2027-28**	**FY 2028-29**
Certificated salaries represent 15% of the total General Fund expenditures	similar projections to prior year	Similar projections to prior year
Indicate the status of negotiations for each of the district's collective bargaining units during budget adoption.		
FY 2026-27	**FY 2027-28**	**FY 2028-29**

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
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 2026-27	**FY 2027-28**	**FY 2028-29**
not settled	not settled	not settled
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 2026-27	**FY 2027-28**	**FY 2028-29**
Indicate assumptions for step & column adjustments, any furlough days, and other major assumptions used in projecting salaries and benefits budget.		
FY 2026-27	**FY 2027-28**	**FY 2028-29**
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 2026-27	**FY 2027-28**	**FY 2028-29**
STRS: 19.10%	Similar to the prior year	Similar to the prior year
PERS: 26.9%		
FICA: .062, Medicare .0145, Unemployment		
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 2026-27	**FY 2027-28**	**FY 2028-29**
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 2026-27	**FY 2027-28**	**FY 2028-29**
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 2026-27	**FY 2027-28**	**FY 2028-29**
a) 4000-Books & Supplies	a) 4000-Books & Supplies	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).	Books and supplies is maintained at the similar level as prior year	Books and supplies is maintained at the similar level as prior year
b) 5000-Services & Other Operating Costs	b) 5000-Services & Other Operating Costs	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.	maintained at the similar level as prior year	maintained at the similar level as prior year
c) 6000-Capital Outlay	c) 6000-Capital Outlay	c) 6000-Capital Outlay
no significant change	no significant change	no significant change
d) 7000-Other Outgo	d) 7000-Other Outgo	d) 7000-Other Outgo
Other Outgo has been maintained from prior	Other Outgo has been maintained from prior	Other Outgo has been maintained from prior
student placements for county programs.	student placements for county programs.	student placements for county programs.

COMPONENTS OF GENERAL FUND ENDING BALANCE

Indicate purpose of any "Committed" and "Assigned amounts in the Components of General Fund Ending Balance.		
FY 2026-27	**FY 2027-28**	**FY 2028-29**
Petty Cash - $3000	Petty Cash - $3000	Petty Cash - $3000
Assigned to reserve by Governing Board	Assigned to reserve by Governing Board $3.6mil	Assigned to reserve by Governing Board $2mil

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 2026-27	**FY 2027-28**	**FY 2028-29**
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	However, the district will need to review and	However, the district will need to review and
expenditures to offset the deficit spending	expenditures to offset the deficit spending	expenditures to offset the deficit spending

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 2026-27	**FY 2027-28**	**FY 2028-29**
1) TRANs Amount: N/A	1) TRANs Amount: N/A	1) TRANs Amount: N/A
Issuance Costs:	Issuance Costs:	Issuance Costs:
2) Interfund Borrowing Amount: N/A	2) Interfund Borrowing Amount: N/A	2) Interfund Borrowing Amount: N/A
Fund Source:	Fund Source:	Fund Source:

LONG-TERM DEBTS

Indicate amounts of outstanding voter and non-voter approved debts or obligations of the district such as GO Bonds, BANs, COPs, lease-purchases, loans and/or other borrowings.		
FY 2026-27	**FY 2027-28**	**FY 2028-29**
GO Bond- Measure J	GO Bonds - Measure J	GO Bonds - Measure J
COPs N/A	COPs N/A	COPs N/A
BANs N/A	BANs N/A	BANs N/A
Capital Leases N/A	Capital Leases N/A	Capital Leases N/A
Other Borrowings: N/A	Other Borrowings: N/A	Other Borrowings: N/A

OTHER FUNDS

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 2026-27	FY 2027-28	FY 2028-29
No significant changes from prior year	N/A	N/A

Fund 13 – CAFETERIA

FY 2026-27	FY 2027-28	FY 2028-29
No significant changes from prior year.	No significant changes from prior year.	No significant changes from prior year.

Fund 14 – DEFERRED MAINTENANCE

FY 2026-27	FY 2027-28	FY 2028-29
N/A	N/A	N/A

Fund 17 – SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY PROJECTS

FY 2026-27	FY 2027-28	FY 2028-29
Transfer $850,000 from Fund 01 to Fund 17. The transfer is intended to establish and maintain reserves for potential litigation and other unforeseen liabilities.	Maintain the Fund 17 from 2026-27 reserve for potential litigation and other unforseen liabilities	Maintain the Fund 17 from 2027-28 reserve for potential litigation and other unforseen liabilities

Fund 19 – SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY PROJECTS

FY 2026-27	FY 2027-28	FY 2028-29
N/A		

Fund 20 – SPECIAL RESERVE FUND FOR POST-EMPLOYMENT BENEFITS

FY 2026-27	FY 2027-28	FY 2028-29
The District established F20 to account for	The District established F20 to account for funds	The District established F20 to account for
to partially fund OPEB liability. Transfer 340k to	to partially fund OPEB liability. Transfer 340k to	to partially fund OPEB liability. Transfer 340k
retiree H&W	retiree H&W	retiree H&W

Fund 21 – BUILDING FUND

FY 2026-27	FY 2027-28	FY 2028-29
$7 Million expenditures	$22 Million expenditures	$28 Million expenditures

Fund 25 – CAPITAL FACILITIES FUND

FY 2026-27	FY 2027-28	FY 2028-29
Continues to reflect revenue from developer and interest.	Continues to reflect revenue from developer and interest.	Continues to reflect revenue from developer and interest.

Fund 40 – SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

FY 2026-27	FY 2027-28	FY 2028-29
Fund 40 continues to reflect funds from sale of site. As the District moves forward with facility modernization projects that were not within bond projects, the budget will be updated to project and expenditures as outlined in facility master plan.	Fund 40 continues to reflect funds from sale of site. As the District moves forward with facility modernization projects that were not within the bond projects, the budget will be updated to project and expenditures as outlined in facility master plan.	Fund 40 continues to reflect funds from sale of site. As the District moves forward with facility modernization projects that were not within bond projects, the budget will be updated to 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

FY 2026-27	FY 2027-28	FY 2028-29
Fund 51	Fund 51	Fund 51
new GO Bond - Measure J approved 95mil-30mil 1st round issuance	GO Bond - Measure J: Potentially go to the 2nd round of issuance	