

Hillsborough City School District

2019-20 Budget

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**HILLSBOROUGH CITY SCHOOL DISTRICT
2019-20 BUDGET**

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HILLSBOROUGH CITY SCHOOL DISTRICT

2019-20 Budget

FOREWORD

The Budget is presented for use as baseline data in the decision-making process of allocating financial resources to the District's 2019-20 programs. This budget has been prepared by projecting the costs of all existing commitments by the District into the next fiscal year and making our best forecast of revenues from the various sources. The estimated revenues and expenditures include any expected changes to educational programs and enrollment, legislation, rulings by other agencies, small inflationary adjustments, and changes which we have consistently experienced in the past.

The Hillsborough City School District is a community-funded, basic aid school district where local property tax revenues exceed the calculated State formula funding and therefore does not receive any state allocation. The District relies on local property taxes as its primary funding source, providing 69.4% of total General Fund operating expenditure needs in the Budget year. Over the past ten years, local property taxes averaged an annual 5.0% growth. Property tax collections are based on assessed valuations that change from year to year due to changes in the California Consumer Price Index (CPI), reassessments through change in ownership or appeal, and new construction. Proposition 13 set the property tax rate at 1% of assessed value and limited growth by application of the California CPI to assessed values from one year to the next to 2% annually. Since 1978, there have been eight years in which the growth in the California CPI went below 2%.

The State will be in the 7th year of a new model to fund education that began in 2013-14. To correct historical inequities and increase flexibility, the revenue limit calculation was replaced with the Local Control Funding Formula (LCFF). The LCFF has a hold harmless provision meaning districts would receive no less than the total received from the State in the 2012-13 fiscal year. Community-funded, basic aid districts are guaranteed their 2012-13 categorical program funding net of the basic aid fair share reduction. For Hillsborough School District, that net amount is \$172,044. The District continues to be community funded, basic aid under the LCFF.

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the sales tax rate by 0.25% for all taxpayers and the personal income tax rates by up to 3.0% for upper income taxpayers for the seven years through 2018-19. The new revenues generated from Proposition 30 are deposited into the Education Protection Account (EPA). School districts receive funds from the EPA based on Average Daily Attendance (ADA). The EPA entitlement offsets any State funding through the LCFF. Because the District does not receive any LCFF dollars, there are no funds to offset so the District receives all of its EPA entitlement, currently \$200 per ADA. The District determines how these funds are to be spent, provided the Board approves the spending plan in an open session of a public meeting. The funds are not used for salaries and benefits of administrators or any other administrative costs, and an annual accounting of funds received and expended is

published on the District's website. The District has been using and will continue to use these funds on teacher salaries.

In November 2016, with the passage of Proposition 55, voters extended the high-bracket income tax for an additional 12 years through 2030-31 fiscal year.

In addition to the funding already mentioned, the District receives significant support from local resources. The District is able to provide quality education with funding provided by the Hillsborough Schools Foundation, the Parcel Tax, and other local sources. In the Budget year, local resources are estimated to fund 22.17% of total General Fund operating expenditures.

Since 2008-09, the District focused on maintaining fiscal integrity by making deliberate expenditure reductions to eliminate deficit spending and operate with a balanced budget where revenues equal or exceed expenditures.

Starting from 2014-15, districts are required to complete a Local Control and Accountability Plan (LCAP) which describes how the State's eight areas of priorities will be addressed in achieving annual goals. The LCAP must be aligned to the Adopted Budget. Both the LCAP and the Budget must be presented at the same public meeting, the LCAP presentation preceding the Budget. The public hearing must take place in advance of, and at a meeting separate from the Board meeting to adopt the LCAP and Budget. Adoption of the LCAP must be at the same meeting but prior to adoption of the Budget. This process must be completed before July 1, 2019. A copy of the proposed Final Budget is available in the District Office at 300 El Cerrito Avenue, for public inspection at least three days prior to the public hearing.

BUDGET COMPOSITION

The Hillsborough City School District's annual Budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. This Budget reflects all anticipated revenues and planned expenditures for the fiscal year beginning July 1, 2019 and ending June 30, 2020. Since budgets are rarely self-explanatory, this document contains narratives to explain the unique funding, various Federal and State restrictions and financial trends that affect this Budget.

Funds are received and allocated by the District based upon several criteria. The State of California requires that various funds be established to account for revenues and expenditures by defined categories.

The following table describes the various funds utilized by the District.

HILLSBOROUGH CITY SCHOOL DISTRICT FUNDS

Fund	Title	Definition
01	General Fund	This is the chief operating fund. It is used to account for the ordinary operations of the district. All transactions except those that are required to be in another fund are accounted for in this fund.
13	Cafeteria Fund	This fund is used to account for resources to operate the food service program. Revenue generated from the sale of lunches is used for expenditures necessary to operate the food service program.
17	Special Reserve Fund for Other Than Capital Outlay Projects	This fund is used to accumulate general fund moneys for general operating purposes other than for capital outlay. The District uses this fund to set aside moneys to cover economic uncertainties and any unexpected expenditures that may occur.
20	Special Reserve Fund for Postemployment Benefits	This fund accounts for amounts earmarked for the future cost of postemployment benefits but is not an irrevocable contribution to a separate trust for postemployment benefits.
21	Building Fund	This fund accounts for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued.
25	Capital Facilities Fund	This fund is used to account for developer fees. Expenditures are restricted to purposes as defined in Government Code sections 65970-665981.
40	Special Reserve Fund for Capital Outlay Projects	This fund is used to accumulate general fund moneys set aside for capital outlay purposes.
51	Bond Interest and Redemption Fund	This fund is used to account for the collection of local taxes for the payment of principal and interest on bonds issued by the District.

GENERAL FUND UNRESTRICTED REVENUES

Property Taxes

A school district is community funded, basic aid when the assessed valuation of the district increases to the point where the local ad valorem taxes exceed State funding as calculated by the Local Control Funding Formula (LCFF) for the district. Hillsborough City School District became basic aid since the 1990-91 school year. For the budget year, local property taxes are estimated at \$21,084,934. This is in excess of our LCFF entitlement by \$10,512,739. In other words, the District is funded at 201% of our LCFF by property taxes.

Local property taxes are the primary funding source for our instructional programs and fund 69.4% of total General Fund operating expenditures including salaries, employee benefits, supplies, and services.

Community funding is conditioned upon the collection of property taxes. In a recessionary period, property values may actually decline and the sale of homes drop; therefore, we must use caution in making long-term commitments with our funds. In addition, community funded districts are charged with their proportionate share of any tax refunds awarded within the County. In a recessionary period with decline in property values, refunds could be extraordinary.

Being community funded, basic aid is a desirable status. However, if the State Legislature or the Courts take action that would result in the elimination of community funded, basic aid in one form or another, there would be a significant loss of income to districts.

State Revenues

Local Control Funding Formula (LCFF):

During LCFF years, basic aid districts have been guaranteed to receive no less than the amount received in the 2012-13 fiscal year for categorical net of the community funded, basic aid fair share reduction. That amount is \$172,044 for the District. Since 2018-19, LCFF has been at full implementation. It remains to be seen how and to what degree community funded, basic aid districts will be funded in the future.

Education Protection Account (EPA):

Funded by Prop 30, temporary increases to the sales tax and income tax and with the recent passage of Proposition 55, voters extended the high-bracket income tax for an additional 12 years through 2030-31. Prop 55 takes effect on January 1, 2019 and this revenue stream will continue through December 31, 2030. School districts have sole authority to determine how these funds are spent provided they are not used for administrators or any other administrative costs.

Lottery:

The California State Lottery began on October 3, 1985, and the proceeds fluctuate based on the success of the "games." Total lottery revenue for the 2019-20 school year is estimated to be \$204 per ADA, of which \$53 per ADA is designated as restricted and must be spent on instructional materials.

Local Revenue Sources**Parcel Tax:**

In 1988, voters in the Town of Hillsborough approved a parcel tax, levied on an annual basis, to provide additional revenue to the schools. Money from this tax goes into the General Fund. Every five years, a financial review committee meets to determine if there is a continued fiscal need for the parcel tax. The committee reconvened in the 2016-17 school year. A report issued by the committee in May 2017 recommended continuation of the parcel tax to maintain the quality of education that the community expects. The Board accepted and approved the recommendation to continue the parcel tax.

Hillsborough Schools Foundation (HSF):

The Hillsborough Schools Foundation is a parent organization dedicated to raising funds for the Hillsborough Schools. The financial support of this organization is a critical funding source for the District in providing quality education.

Parent Groups and Student Councils:

Active parent groups and student councils at each school coordinate school site fundraising. Each group determines how collected funds will be spent.

Hillsborough Recreation:

The District and the Town of Hillsborough jointly operate Hillsborough Recreation through a Joint Powers Agreement. Reimbursement is made to the District for support services to operate and administer the programs, housing of the preschools, and maintenance of the play fields.

GENERAL FUND RESTRICTED REVENUES

The State and Federal Governments have recognized that there are special student populations and special circumstances in education that place an additional fiscal burden on school districts. Therefore, districts are granted additional funds to meet these specific needs. These sources are often referred to as "categorical" or "restricted" funds because legislative regulations are attached to these monies to ensure expenditure on the special purpose for which they are granted. With the transition to the State's LCFF funding model, funding for many of the categoricals has been swept into and is now distributed as part of the unrestricted LCFF entitlement.

Examples of major State and Federal restricted funds include the following:

Title II – Part A Teacher Quality:

This program focuses on preparing, training, and recruiting high quality teachers.

Federal (IDEA) and State (AB602) funding for Special Education:

Funds received are for providing educational services for children with special needs.

Classified School Employees Professional Development Block Grant Program (Section 134 of AB1808 as amended by Section 38 of AB1840):

School districts shall expend funds with first priority for professional development for the implementation of school safety plans.

Low-Performing Students Block Grant:

This state education funding is for school districts to serve students identified as low-performing on state English language arts or mathematics assessments who are not otherwise identified for supplemental grant funding under LCFF or eligible for special education services.

GENERAL FUND EXPENDITURES

School districts are personnel intense organizations. In this Budget, approximately 83.57% of the operating expenditures in the General Fund are for salaries and employee benefits.

Salaries are separated into two categories: Certificated and Classified.

Certificated Compensation

Certificated employees include teachers, administrators, counselors, librarians, psychologists and any other positions that require a credential with the State of California.

The Hillsborough Teachers' Association (HTA) represents certificated personnel, with the exception of psychologists, administrators, and certificated substitutes. In 2013-14, a 4.113% increase was applied to all steps and ranges of the salary schedule, and an additional \$79 per month was added to each tier of the health benefit allowance for employees enrolled in a District-sponsored medical plan effective with January 2014 coverage.

In 2014-15, HTA settled with a 4.0% salary increase to all steps and ranges of the teachers' salary schedule and an increase to the monthly health and welfare allowance to \$843 per 1.0 FTE employee, effective January 2015. Taken together, these increase equal to 5.3% salary increase.

In 2015-16, a 2.5% increase was applied to all steps and ranges of the salary schedule. There was also a one-time 2.0% increase from base salary. Changes were made to longevity schedule that were equivalent to a 0.074% ongoing compensation increase. Finally, daily stipend was increased from \$120 to \$240.

In 2016-17, a 3.0% increase was applied to all steps and ranges of the salary schedule. Negotiations have opened for the 2017-18 school year but are not yet settled.

In 2017-18, a 2.85% increase was applied to all steps and ranges of the salary schedule. Health & Welfare benefits increased from \$10,000 per year to \$12,000 per year. Master's stipend increased from \$1600 to \$1800 and Doctorate stipend increased from \$1900 to \$2100. Holiday overnight stipend for District-sponsored activities rose from \$300 to \$600 per night.

In 2018-19, a 2.97% increase was applied to all steps and ranges of the salary schedule. Health & Welfare benefits increased from \$12,000 per year to \$13,000 per year. Retiree fringe benefits good for five years after a retiree serves the districts for 15 years increased from \$193 to \$350 per month.

Classified Compensation

Classified employees comprise of the District support staff, including clerical, custodial, maintenance, instructional aides, and classified management.

The California School Employees Association (CSEA) represents all non-management classified personnel, excluding confidential employees and classified substitutes. In 2013-14, a 4.07% increase was applied to all steps and ranges of the salary schedules, and an additional \$88 per month was added to each tier of the health benefit allowance for employees enrolled in a District-sponsored medical plan.

CSEA 2014-15 settlement included a 4.36% increase to all steps and ranges of the classified employees' salary schedules, and an increase of monthly health and welfare allowance to \$694 for single, \$773 for two-party, and \$883 for family coverage, effective January 2015.

Effective July 1, 2015, a 2.574% salary increase was applied to all steps and ranges of the salary schedules for 2015-16 school year. There was also a one-time 2.0% increase from base salary that was paid out in 2015-16. The District terminated the CalPERS Employer Paid Member Contribution (EPMC). Instead, the 2015-16 "PERS MEMBERS BEFORE JANUARY 1, 2013" salary schedule was increased by 5.75%, renamed as "Classified Salary Schedule," and used as the only classified salary schedule. The Non-PERS Members and PERS Members after January 1, 2013 salary schedules was eliminated. The proposed contract added one more vacation day to employees who have worked for the District 20 years or longer.

In 2016-17, a 3.0% increase was applied to all steps and ranges of the salary schedule.

In 2017-18, a 2.85% increase was applied to all steps and ranges of the salary schedule, along with 12% increase on Health & Welfare benefits.

In 2018-19, a 3.1% increase was applied to all steps and ranges of the salary schedule; the tiered Health & Welfare benefits were increased by \$100 per month to each tier. Cash back was increased from \$3,420 to \$4,000 annually.

Other District Employees Compensation

Other District groups include the Administrative and Confidential employees. The Administrators received a 4.0% salary increase in 2013-14 and 3.5% salary increase in 2014-15. Confidential employees received a 5.07% salary increase in 2013-14 and elected to convert and receive their employer paid member contribution to the CalPERS retirement system as salary.

In 2014-15, salary was increased for the Superintendent by 5.2%, and 5.3% for the confidential group and the Human Resources Manager/Senior Assistant to the Superintendent. Neither group receives any employer paid health benefits.

In 2015-16, the Administrative and Confidential employees received a total compensation increase that equals 2.574% salary increase and a 2.0% one-time increase from base salary. In 2016-17, a 3.0% increase was applied to all steps and ranges of the salary schedules for the Administrative and Confidential employees. In 2017-18, Confidential employees received a 2.85% raise on their salaries; Administrators' Health & Welfare benefits increased from \$2000 annually to \$10,273 per year.

In 2018-19, confidential employees received a 3.1% increase on all steps and ranges on the salary schedule and effective July 1, 2018, receive a Health & Welfare allotment equal to half of the CSEA's Health & Welfare Single Plan. The District also restructured Administrators' salary schedule by removing longevities and service awards, changing Directors' work days from 212 to 220, and increasing Directors' per diem rate reflective of their responsibilities. As a result of this one-time structural change of the salary schedules, Administrators received a percentage of total compensation increases at least commensurate to that received by the employees.

Employee Benefits

Employee benefits include retirement contributions, unemployment insurance, workers' compensation, Social Security (OASDI) and Medicare. The cost of these benefits is determined by State and Federal formulas based on a percentage of employee salary.

In 2018-19, the employer contribution rate to the California State Teachers' Retirement System (CalSTRS) is 16.70%, an increase from the 2018-19 rate of 16.28%. The 2019-20 rate to the California Public Employee Retirement System (CalPERS) is 20.70%, increased from 18.062% in 2018-19.

In January, 2019, Governor Newsom proposed a \$3 billion one-time non-Proposition 98 General Fund payment to CalSTRS to reduce long-term liabilities for employers. At the May Revision, Governor Newsom increased this proposal by \$150 million (non-Proposition 98) to reduce the 2019-20 employer contribution rate from 18.13% to 16.70% in 2019-20. The proposal also decreases 2020-21 employer rate from 19.1% to 18.10%.

On the contrary, the California Public Employees' Retirement System (CalPERS) Board adopted an employer contribution rate of 20.733% for 2019-20, which is 2.671% higher than the current-year rate of 18.062%. The District has to absorb the additional cost over the years, as shown

below:

Year	CalSTRS	CalPERS
2015-16	10.73%	11.847%
2016-17	12.58%	13.888%
2017-18	14.43%	15.531%
2018-19	16.28%	18.062%
2019-20	16.70%	20.733%
2020-21	18.10%	23.60%
2021-22	17.80%	24.90%
2022-23	17.80%	25.70%

Beginning in 1991-92, a certificated employee who is not a member of CalSTRS is required to participate in Social Security (OASDI). This affects most of our substitute teachers who are not in CalSTRS and any certificated employee working less than 50% and not already a member of CalSTRS.

Retirement Rates and Statutory Taxes

2019-20	Certificated	Classified
Retirement	16.70%	20.733%
Unemployment	0.05%	0.05%
Workers' Comp	1.0789%	1.0789%
OASDI		6.2%
Medicare (not everyone)	1.45%	1.45%
Total	19.2789%	29.5119%

Other employee benefits relate to health and dental insurance. The employee district contribution, prorated on the employee's full-time equivalent (FTE), is based upon the employee's utilization of medical insurance.

Annual Health Benefit Allowance

	Certificated	Classified	Administrators
Employee	Max \$13,000	\$10,524	\$13,000
Employee + 1	Max \$13,000	\$11,592	\$13,000
Family	Max \$13,000	\$13,068	\$13,000

Beginning in 2000-2001, eligible employees electing not to take medical insurance through the District receive prorated cash back of \$3,420 annually for certificated and \$3,108 annually for classified, less the cost of the dental plan selected by the employee. Starting 2018-19, cash back was increased to \$4,000 for all but confidential employees.

Books and Supplies

Books and Supplies include books and materials used for instruction, non-instructional supplies for general operations, and non-capitalized inventoried equipment (technology, office, maintenance, grounds, and custodial equipment).

Services and Contracts

Services and Contracts include items such as travel, memberships, utilities, repairs, consultants, transportation, insurance, and contracts for services. These include many services that are direct to students.

Capital Outlay

Capital Outlay includes expenditures of \$15,000 or more for new, improvement of, or replacement of equipment, buildings, and grounds.

Other Outgo and Financing Uses

County Special Education Program Costs are charged by the San Mateo County Office of Education to educate District students in county programs.

Contributions from Unrestricted Revenues transfer unrestricted funds to balance restricted programs.

The major contribution of unrestricted dollars is made to the Special Education program, where expenditures required to operate the program exceed the amount of revenues received. The Special Education program is mandated by the State and Federal Governments. It is left to districts to make up for any funding shortfall. The level of contribution is due to the number of students with severe special needs, compliance requirements, and litigation expenses. The contribution for 2018-19 is \$4,554,622, equaling 15% of total operating expenditures. Beginning in 2019-20, school districts must contribute 3% of total general fund expenditures plus transfers out to Routine Restricted Maintenance Account. That amount is \$955,971.

SPECIAL EDUCATION

Public Law 105-17, also known as "Individuals with Disabilities Education Act,"(IDEA), is Federal legislation which mandates that all disabled children between the ages of 3 and 23 are provided with a free and appropriate education in the least restrictive setting. Every school district is charged with the responsibility of developing programs to meet the educational needs of these exceptional students. The District offers the following services and programs:

Resource Specialist Program: A "part-time" program which provides disabled students with specialized instruction both within their regular classroom and in small groups and which remediates specific learning challenges.

Speech and Language Program (Designated Instructional Services): Students receive individual and/or small group instruction that is specially designed to remediate language disorders related to articulation, voice fluency, or language processing.

The District has a small number of students identified with disabling conditions other than specific learning disability or speech or language impairment. These conditions include visual impairment, hearing impairment, deaf-blindness, deafness, emotional disturbance, autism, mental retardation, multiple disabilities, orthopedic impairment, other health impairment or traumatic brain injury. The intensive needs of some students may require placement in special classes outside of the District, such as in other school districts or county programs or in a non-public school setting. In 2018-19, the district had one student served outside the District.

In an effort to better serve our students and to control costs, the District opened a Learning Center on the South School campus in 2008-09. The class served 5 students in 2018-19. In 2010-11, another Learning Center opened on the North School campus and 3 students were served in 2018-19. To mitigate the cost of these Learning Centers, the District educates students of other local school districts to make use of unused capacity. The District, acting as service provider only, receives reimbursement from these other school districts for the cost of educating their students. In 2018-19, the District served 2 students from other school districts. In 2012-13, a Learning Center opened at the Crocker Middle School to retain students graduating from the elementary Learning Centers within the District.

RESERVES

The State of California requires the District to maintain a 3% Reserve for Economic Uncertainties. The District feels it is more prudent to have at least a 6% Reserve for Economic Uncertainties. In June 2011, the District formally established a Minimum Fund Balance Policy requiring a Reserve for Economic Uncertainties of no less than 6% of General Fund total expenditures and other financing uses.

ASSUMPTIONS USED IN BUDGET PREPARATION

Because much of the information is still unknown at this time, it is necessary to base the Budget on many assumptions. The following represents some of the major assumptions made.

1. The District will continue to be community funded, basic aid in 2019-20. The Budget assumes 5.15% growth in secured property tax revenue over the prior year. Total net local property tax revenues (secured, unsecured, and homeowners' exemption) for the budget year are estimated to be \$21,084,934. In 2018-19, the District had to refund prior year tax levies by \$32,022.65.
2. As of May 24, 2019, total enrollment is estimated to be 1,285 for 2019-20. With additional enrollment projected up to the beginning of the 2019-20 school year, 2019-20 ADA is projected to be 1,287, including NPS students and incoming MOU students in special education.

3. Funding through the LCFF of the minimum hold harmless guarantee remains \$172,044. Other State program funding sources are held at the 2018-19 funded levels, excluding the \$249,194 one-time money received only in 2018-19. The Governor's 2019-20 budget proposal does not contain any one-time money for school districts. Any increase as a result of 3.26% State Cost of Living Adjustment (COLA) to the District's State revenues will be offset by potential declining enrollment.
4. Education Protection Account (EPA) funding is included at \$200 per ADA, projected to be \$270,270 for 2019-20.
5. Federal funding is held at the 2018-19 levels, in the amount of \$243,555 for special education.
6. The General Fund beginning balance for 2019-20 is estimated to be \$5,229,662.54.

Variations in income and expenditures from the amounts currently in the 2018-19 Estimated Actuals will affect the 2019-20 beginning balance. The closer we get to the end of the fiscal year, the more accurately the ending balance can be estimated.

7. The Hillsborough Schools Foundation (HSF) allocation in support of the 2019-20 school programs is \$3,400,000 and estimate \$3,400,000 for 2020-21. In addition, in 2018-19, HSF raised \$180,000 Fund a Need money to support the HCSD Makerspace initiative. In 2019-20 budget year HSF support covers approximately 12% of total General Fund expenditures and other financial uses.
8. A funding source since 1985-86, the total amount estimated from the State Lottery in 2019-20 is \$278,081.
9. A total of \$404,343 will be received from Hillsborough Recreation for District support services, building maintenance reimbursement, and grounds support and supervision. \$238,882 represents District support to Recreation for administration. \$165,461 represents reimbursement for maintenance, building operations and grounds support to Recreation.
10. In June 1988, the voters in Hillsborough approved a per-parcel tax of up to \$175. The Board must act annually in June to set the amount of tax to be levied for the following year. The tax can increase by growth in California's per capita personal income and the District's ADA. The 2019-20 parcel tax rate is calculated to be \$651.28, pending the Board's approval at June 5, 2019 Board meeting. This budget estimates parcel tax revenue \$2,217,319 for 2019-20.
11. No employee group has settled on salary for the budget year. All salaries include step and column increases only. However, due to declining enrollment, the District will reduce 3.0 Certificated FTE's in 2019-20 and two subsequent budget years, through attrition, which is reflected in this budget.

Advisory class size caps were revised by the expenditure reduction plan of 2012-13 to the following:

1/22 in grades K-1; 1/23 in grades 2-3; 1/25 in grades 4-5. In grades 6-8, advisory class size caps depend on class type.

12. The District projects to spend \$71,614 on 6-8 Social Studies Curriculum and \$94,842 on 6-8 Science Curriculum in 2019-20, and \$240,000 on K-5 Science Curriculum in 2020-21, all pending public review and the Board's approval.
13. In 2018-19, the District has received \$9,127 Classified School Employees Professional Development Block Grant, which will carry over as restricted balances to 2019-20, when the District will use the grant to provide professional development to its classified school employees, especially for the implementations of school safety plans.
14. By the end of the 2018-19 fiscal year, the District also expects to receive the full amount of \$39,520 Low-Performing Students Block Grant, which will also carry over as restricted balance to 2019-20, when the District will use the funds to serve students identified as low-performing on state English language arts or mathematics assessments who are not otherwise identified for supplemental grant funding under LCFF or eligible for special education services.
15. Since 2013-14, every year the District has received approximately \$100,000 Prop 39 Clean Energy Jobs Act to be spent on energy efficiency projects and necessary consulting services. 2017-18 represented the last year receiving this fund, with which the District installed energy efficiency HVAC projects in 2018-19. All funds must be encumbered by June 30, 2019 and all projects must be completed by June 30, 2020 and final reports submitted the state by June 30, 2021. As of June 30, 2019, all Prop 39 remaining funds will be spent on qualified projects.
16. A 6% reserve is designated for economic uncertainties amounting to \$1,821,920 for 2019-20.

The minimum amount required by the State is 3%. In school finance, it is necessary to work with a large number of unknowns. There is an ever-present possibility that revenues will be lower than projected and/or expenses higher. The existence of a prudent reserve provides necessary stability to the educational program. For these reasons, the District has set aside a 6% reserve for economic uncertainties. State wide, community funded, basic aid school districts have a reserve of 17% or above. In 2019-20, projected general fund reserve is 15.89%, or 17.77% with Fund 17, Special Reserve for Non-Capital Uses, or 21.94% with both Fund 17 and Fund 20, Special Reserve for Other Post Retirement Benefits (OPEB).
17. At February 12, 2013 Board Meeting, the Board adopted a plan to fully-fund the District's Other Post-Employment Benefits (OPEB) in fourteen years by setting aside a reserve in Fund 20 Special Reserve for OPEB. The plan takes the OPEB liabilities from the most recent OPEB study, subtracts from it the amount already set aside in Fund 20, and divides the difference by the number of years left in the plan to result in a base number. Depending on the Unappropriated Ending Balance, the base number can either go up or down by \$150,000. At 2015-16 year end, the Board directed the suspension of this plan and reduced the

contribution to \$50,000 for 2015-16 and \$35,000 for 2016-17 and each year forward. A history of OPEB contributions, interest earnings and fund balance as of May 31, 2018 are as follows:

	Contributions	Interests
2010-11	326,700	1,786.31
2011-12	-	3,293.38
2012-13	-	2,378.47
2013-14	330,000	3,040.56
2014-15	330,000	6,399.33
2015-16	50,000	8,085.95
2016-17	35,000	7,289.68
2017-18	35,000	10,598.69
2018-19	35,000	18,741.76
Total	1,141,700	61,614.13
2019-20 Projected Fund 20 Balance	1,264,898.44	

Effective 2017-18, GASB 75 supersedes GASB 45. The definition of OPEB in GASB 75 stays the same as in GASB 45; however, GASB 75 requires a school district to recognize its OPEB liabilities immediately every year on its financial statement. The recent OPEB study completed on November 1, 2018, with valuation date of June 30, 2018, indicates that the value of accrued benefits for both current and retired employees, i.e. Total OPEB Liability (TOL) for the District is \$4,516,719. The pay as you go cost for 2019-20 is budgeted as \$200,134.

- On August 1, 2002, the Hillsborough City School District Board of Education adopted Resolution 2002-16, ordering a school bond election. The full text on the November 5, 2002 Measure B Ballot reads:

In order to enable the Hillsborough City School District to continue providing exceptional educational opportunities and modernize its deteriorating facilities, shall the District issue \$66.8 million in bonds, at interest rates within legal limits, to modernize, repair, replace and equip its school facilities to meet safety and instructional needs and create additional space for student class size reduction, additional educational programs and other needs, subject to oversight by an independent citizens' committee as legally required.

On December 12, 2018, the Board adopted Resolution 2018-14 and authorized the sale of the remaining \$2,118,566.25 General Obligation Bonds, Election of 2002, Series D in January, 2019. The net proceeds, after cost of issuance, in the amount of \$1,998,587.49, was deposited in Fund 21. As of May 31, 2019, the District spent \$143,240.75 on the investigation and design phase of and consultant services toward the West roof project.

Most of the wired network in the District has not been upgraded since 2008 or earlier, making it impossible to support a robust and flexible wireless network, nor the modern voice

and communications systems the District wishes to deploy. On April 19, 2019, the Board held a Special Board Meeting to address the District’s Technology Infrastructure needs and goals. At its May 15, 2019 meeting, the Board approved the District to proceed with the Technology Infrastructure upgrade project, estimated cost \$2.1 million. Furthermore, the Board authorized the District to use up to \$900,000 from Fund 21 to replace the cables and acquire the remaining \$1.2 million of the project funding through Cisco Financing. Furthermore, the Board approved the District’s proposal of setting aside money, from the existing Technology and Maintenance budgets to pay back the \$1.2 million at the end of 3 years.

The District’s previous Technology Plan allocated \$50,000 in 2018-19, \$200,000 in 2019-20, and another \$50,000 in 2020-21 for chrome books and laptop carts at upgrades elementary and all Middle school students. In addition, the District allocates \$90,000 per year for the Education Presentation Systems and transfers in \$45,000 from Fund 40 to cope with internet services cost increase. In 2015-16 the board approved the inter-fund transfer increase to \$80,000 per year. A significant amount of this existing IT budget will be set aside toward the approved technology infrastructure financing, details as follows:

IT Infrastructure Financing Set-Aside				
Year	19-20	20-21	21-22	
Education Presentation System	\$50,000	\$50,000	\$50,000	Reduced from \$90,000 per Year
Student Devices General Fund Support	\$30,000			Reduced from \$50,000
Replacing K-5 Laptop Carts on 4-Year Cycle	\$200,000			
Internet Service (IT LIN)	\$55,000.00	\$55,000	\$55,000	Reduced from \$100,000 per Year
West Roof Classrooms 1-16	\$130,000.00			
Crocker Gym Membrane Restoration	\$207,000.00			
North School Wide Roof Replacement		\$342,000		
Total Per Year	\$672,000	\$447,000	\$105,000	
Grand Total from 2019-20 to 2021-22	\$1,224,000			

The General Fund 2019-20 Proposed Budget Multi-Year Projections contain the above set-aside monies as components of ending fund balances, specifically,

2019-20	672,000	
2020-21	1,119,000	equal to \$672,000+\$447,000
2021-22	1,224,000	equal to \$672,000+\$447,000+\$105,000

With the new cable, the District also expects to see savings from leased phone lines for about \$24,000 per year starting 2019-20. Future budgets and set-aside monies will be updated based on the actual phone billing in the budget year.

Mission Statement and Essential Outcomes

The mission of the Hillsborough City School District is to work in partnership with students, parents, and other community members to educate the whole child in a nurturing environment and to empower each student to become a contributing and responsible participant in our changing world. We seek to engage all students in rigorous and powerful learning to achieve the following Essential Outcomes:

With the support of the whole school community, students will work towards becoming...

People of good character who are...

- ethical, trustworthy, responsible, fair, and respectful
- empathetic, caring, kind, and positively intentioned
- invested in making a positive impact on their family, community, and world
- self-reliant, self-directed, and demonstrate positive self-advocacy

Innovators and problem solvers who are...

- critical, innovative, and creative contributors
- collaborative, constructive, and dependable group members and leaders
- flexible, adaptable, and reflective
- risk takers who understand that failure is temporary
- resilient, perseverant, and show grit

Effective communicators who...

- listen to and think deeply about multiple perspectives
- are clear, persuasive, and can articulate complex ideas
- utilize a variety of communication modes, including writing
- speak with confidence
- ask questions to enhance their understanding

Global citizens who...

- embrace other cultures, communities, and people of all abilities
- have an understanding of other languages, religions, cultures, and lifestyles
- see themselves as part of an interconnected, interdependent world

Lifelong learners who...

- pursue and contribute to their passions
- have strong content knowledge that is broad, deep, and continues to grow
- demonstrate initiative, are organized, and plan ahead
- have follow-through, show diligence, and maintain focus
- are curious and pursue learning for its own sake

Effective users of information, media, and technology who...

- can access, analyze, and synthesize information
- distinguish between reliable and unreliable information
- can use technology to research, create, communicate, and express ideas
- demonstrate positive and appropriate digital citizenship

Adopted June 16, 2013

GENERAL FUND - 01

This is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget General Fund

Fund		17-18	18-19	18-19	19-20
Summary By	Description Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
	Revenue:8000-8999				
	8000				
	8011 REV LIMIT ST AID CURR YR	172,044.00	172,044.00	148,648.00	172,044.00
	8012 ED PROTECTION ACCT STATE AID	284,824.00	270,270.00	202,397.00	270,270.00
	8021 HOMEOWNERS' EXEMPTION	78,840.48	76,532.00	38,265.89	76,532.00
	8041 SECURED ROLLS TAX	18,099,637.64	19,069,747.00	17,186,885.15	20,051,838.97
	8042 UNSECURED ROLL TAXES	972,933.10	988,586.00	988,585.61	988,586.00
	8043 PRIOR YEARS' TAXES	-1,082.62	-32,023.00	-32,022.65	-32,023.00
	8097 PROPERTY TAXES TRANSFERS	662,847.96	674,845.54	602,687.21	674,845.54
	SubTotal: 8000	20,270,044.56	21,220,001.54	19,135,446.21	22,202,093.51
	8100				
	8181 SP ED ENTITL PER UDC	233,230.28	223,354.51	60,627.31	223,354.51
	8182 SP ED DISCRETARY GRANTS	20,200.80	20,200.80	15,305.07	20,200.80
	SubTotal: 8100	253,431.08	243,555.31	75,932.38	243,555.31
	8200				
	8290 ALL OTHER FEDERAL REVENUE	16,357.00	18,313.00	6,434.00	18,313.00
	SubTotal: 8200	16,357.00	18,313.00	6,434.00	18,313.00
	8300				
	8319 OTHER ST APPORTNMNT-PR YR	21,394.00			
	SubTotal: 8300	21,394.00	0.00	0.00	0.00
	8500				
	8550 MANDATED COST REIMBURSE	253,917.00	291,655.00	166,790.00	42,190.00
	8560 STATE LOTTERY REVENUE	315,741.20	278,081.50	167,064.34	278,081.50
	8590 ALL OTHER STATE REVENUES	1,281,246.46	1,327,439.72	1,310,584.72	1,347,827.72
	SubTotal: 8500	1,850,904.66	1,897,176.22	1,644,439.06	1,668,099.22
	8600				
	8621 PARCEL TAXES	2,211,470.74	2,217,319.48	1,993,669.93	2,217,319.48
	8631 SALE OF EQUIP & SUPPLIES	3,500.00			
	8660 INTEREST	106,109.23	108,820.27	108,820.27	108,820.27
	8677 INTERAGENCY SVCS BETW LEA	162,579.86	102,732.00		102,732.00
	8689 ALL OTHR FEES & CONTRACTS	288,607.68	379,141.33	394,141.34	379,141.33

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget General Fund

Fund					
Summary By	Description	17-18	18-19	18-19	19-20
	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
Revenue:8000-8999					
8600					
(Continued...)					
	8699 ALL OTHER LOCAL REVENUE	3,749,412.78	3,982,087.18	3,900,980.70	3,922,893.03
SubTotal: 8600		6,521,680.29	6,790,100.26	6,397,612.24	6,730,906.11
8900					
	8912 BTW GENERAL & SP RESERVE	80,000.00	80,000.00	80,000.00	80,000.00
	8980 CONTRIB FROM UNRESTR REV	0.00	0.00		0.00
SubTotal: 8900		80,000.00	80,000.00	80,000.00	80,000.00
SubTotal: Revenue:8000-8999		29,013,811.59	30,249,146.33	27,339,863.89	30,942,967.15
Expense:1000-7999					
1100 TEACHERS SALARIES					
	1101 TEACHER SALARY	11,386,688.92	11,871,864.38	11,804,235.27	11,742,932.90
	1151 TEACHER,ADDL.COMPENSATION	119,720.51	178,366.00	154,381.76	204,672.00
	1171 TEACHER, SUBSTITUTES	322,982.28	332,952.00	249,128.14	195,960.00
SubTotal: 1100		-11,829,391.71	-12,383,182.38	-12,207,745.17	-12,143,564.90
1200 CERT PUPIL SUPPORT SALS					
	1201 COUNSELOR	380,813.47	378,920.00	371,670.55	380,513.00
	1202 PSYCHOLOGIST	225,538.76	243,907.00	247,305.00	247,215.00
	1203 SCHOOL NURSE SALARIES		28,505.00	29,352.04	30,541.00
	1251 COUNSELOR,ADDL.COMP	3,594.80	5,100.00	7,661.25	3,270.00
	1271 CERT PUPIL SUPPORT, SUBSTITUTE	1,620.00			
SubTotal: 1200		-611,567.03	-656,432.00	-655,988.84	-661,539.00
1300 CERT SUPVSR/ADMIN SALS					
	1301 SUPERINTENDENT SALARY	260,911.03	245,071.00	243,735.65	257,071.00
	1302 PRINCIPAL SALARY	665,973.08	682,549.00	664,429.12	669,152.00
	1303 DIRECTOR SALARY	505,636.24	560,849.00	562,972.84	573,694.00
	1304 ASST PRINCIPAL SALARY	137,807.33	141,902.00	136,356.37	141,635.00
	1307 Cert HR Manager Salary	148,630.35	142,164.00	142,164.04	147,490.00
	1351 SUPERINTENDENT,ADDL.COMP	5,532.78	12,000.00	13,376.38	12,000.00
	1352 PRINCIPAL,ADDL.COMP	4,956.00	6,131.00	13,370.50	4,428.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget General Fund

Fund		17-18	18-19	18-19	19-20
Summary By	Description Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
	Expense:1000-7999				
	1300 CERT SUPVSR/ADMIN SALS				
(Continued...)					
	1353 DIRECTOR, ADDL.COMP	2,592.00	2,592.00	2,856.00	1,728.00
	1354 ASST PRINC, ADDL. COMP	864.00	864.00		864.00
	1357 CERT HR MANAGER ADDITIONAL PAY	1,083.00	864.00	792.00	864.00
SubTotal: 1300		-1,733,985.81	-1,794,986.00	-1,780,052.90	-1,808,926.00
2100	INSTRUCTNL AIDES SALARIES				
	2101 INSTRUCTIONAL AIDE SALARY	1,036,099.88	975,791.23	944,284.87	972,254.97
	2121 Occupational Therapist	210,740.66	220,956.04	220,956.04	226,334.00
	2123 BEHAVIOR TECHNICIAN		59,417.97	65,290.45	145,258.00
	2124 Behavior Manager		110,164.28	110,164.28	123,003.00
	2151 INSTRUCT.AIDE,ADDL.COMP	13,097.30	17,853.00	12,784.64	17,677.00
	2154 Behavior Manager Addl. Comp			963.00	
	2171 INSTRUCT.AIDE, SUBSTITUTE	48,261.07	30,081.88	39,146.15	30,127.88
SubTotal: 2100		-1,308,198.91	-1,414,264.40	-1,393,589.43	-1,514,654.85
2200	CLASS SUPPORT SALARIES				
	2201 MAINTENANCE/OPERATIONS	773,480.37	789,465.60	703,576.10	700,278.00
	2204 COMPUTER TECHNICIAN, SAL	62,761.58	64,705.00	64,672.04	66,683.00
	2205 NURSE	33,843.51			
	2206 HEALTH SERVICES ASSISTANT		10,474.00	10,474.17	10,999.00
	2207 IT Specialist I		35,000.00	22,446.00	94,272.00
	2251 MAINT/OPER, ADDL. COMP	5,542.66	4,362.00	28,375.66	3,996.00
	2254 COMPUTER TECH, ADDL. COMP			450.00	
	2271 MAINT/OPERA, SUBSTITUTES	4,536.00	20,700.00	7,116.95	20,700.00
SubTotal: 2200		-880,164.12	-924,706.60	-837,110.92	-896,928.00
2300	CLASS SUPVSR/ADMIN SALS				
	2301 CHIEF BUSINESS OFFICIAL	205,210.19	219,576.00	221,566.92	226,770.00
	2303 INFORMATION TECHNOLOGY MANAGER		86,539.00	88,356.52	128,463.00
	2304 MANAGER OF MAINTENANCE/GROUNDS			43,838.32	136,118.00
	2351 CHIEF BUS.OFF.,ADDL.COMP	864.00	864.00	792.00	864.00
	2353 IT Manager Addl Comp			651.00	
	2354 Manager Maint Ground Addl Comp			216.00	

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget General Fund

Fund		17-18	18-19	18-19	19-20
Summary By	Description Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
	Expense:1000-7999				
	2300 CLASS SUPVSR/ADMIN SALS				
(Continued...)					
	SubTotal: 2300	-206,074.19	-306,979.00	-355,420.76	-492,215.00
	2400 CLERICAL/OFFICE SALARIES				
	2401 CLERICAL SALARIES	961,852.40	991,635.20	990,748.18	1,007,802.00
	2451 CLERICAL, ADDL. COMP	8,102.07	19,723.00	17,139.36	15,066.00
	2471 CLERICAL, SUBSTITUTE	10,641.99	18,201.00	10,270.68	14,908.00
	SubTotal: 2400	-980,596.46	-1,029,559.20	-1,018,158.22	-1,037,776.00
	3100				
	3101 ST TEACH RETIRE SYS CERT	3,169,252.99	3,613,294.93	3,585,330.46	3,644,494.10
	3102 ST TEACH RETIRE SYS CLASS	14,199.07	17,345.00	14,709.80	18,152.00
	SubTotal: 3100	-3,183,452.06	-3,630,639.93	-3,600,040.26	-3,662,646.10
	3200				
	3201 PUBL EMPL RETIRE SYS CERT	17,761.89	20,514.00	21,260.01	25,339.00
	3202 PUB EMPL RETIRE SYS CLASS	485,244.84	628,980.44	613,593.39	778,307.91
	SubTotal: 3200	-503,006.73	-649,494.44	-634,853.40	-803,646.91
	3300				
	3311 OASDI/FICA - CERTIFICATED	12,161.20	30,207.00	10,539.97	30,164.00
	3312 OASDI/FICA - CLASSIFIED	192,754.28	224,175.01	205,366.94	242,451.16
	3321 MEDICARE - CERTIFICATED	199,135.75	213,099.52	207,927.12	213,012.07
	3322 MEDICARE - CLASSIFIED	46,714.96	53,838.38	49,735.98	58,202.07
	SubTotal: 3300	-450,766.19	-521,319.91	-473,570.01	-543,829.30
	3400				
	3401 HLTH & WELFARE BNFT CERT	975,233.16	1,111,506.25	1,032,753.03	931,047.00
	3402 HLTH & WELFARE BNFT CLASS	281,443.35	327,666.10	340,686.83	281,618.00
	SubTotal: 3400	-1,256,676.51	-1,439,172.35	-1,373,439.86	-1,212,665.00
	3500				
	3501 ST UNEMPL INSUR CERT	6,874.54	7,355.72	7,167.33	7,359.15
	3502 ST UNEMPL INSUR CLASS	1,610.43	1,867.44	1,716.43	2,046.85

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
18-19 Budget General Fund

Fund		17-18	18-19	18-19	19-20
Summary By	Description	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
	Expense:1000-7999				
	3500				
	(Continued...)				
	SubTotal: 3500	-8,484.97	-9,223.16	-8,883.76	-9,406.00
	3600				
	3601 WORKERS COMP INSUR CERT	148,299.40	209,639.68	223,877.47	159,068.03
	3602 WORKERS COMP INSUR CLASS	34,750.13	41,541.74	53,603.66	43,452.68
	SubTotal: 3600	-183,049.53	-251,181.42	-277,481.13	-202,520.71
	3700				
	3701 OPEB, ALLOCATED, CERTIFICATED	125,691.27	133,966.00	129,881.14	133,966.00
	3702 OPEB, ALLOCATED, CLASSIFIED	61,032.92	66,168.00	61,532.42	66,168.00
	SubTotal: 3700	-186,724.19	-200,134.00	-191,413.56	-200,134.00
	3900				
	3901 OTHR BENEFITS, CERT POST	100,349.63	74,626.00	100,809.52	113,495.00
	3902 OTHR BENEFITS, CLASS POST	41,701.79	28,577.16	37,940.50	29,772.00
	3981 RETRO BENEFITS-CERT	-7,328.02		3,394.84	
	SubTotal: 3900	-134,723.40	-103,203.16	-142,144.86	-143,267.00
	4100				
	APRVD TXTBKS/COR CUR MTLs				
	4100 APRVD TXTBKS/COR CUR MTLs	12,252.86	5,702.77	2,571.02	160,588.03
	4110 APPROVED ST/BOARD TXTBOOK	4,142.47	162.09		5,867.97
	SubTotal: 4100	-16,395.33	-5,864.86	-2,571.02	-166,456.00
	4200				
	BOOKS/OTH REFERENCE MTLs				
	4210 OTHER BOOKS - STUDENT USE	38,404.82	18,050.80	15,782.89	19,064.80
	4220 LIBRARY BOOKS	6,522.24	35,034.00	29,357.48	8,431.00
	4230 OTHR BOOKS-NO STUDENT USE	4,917.31	9,507.00	7,312.17	9,499.00
	SubTotal: 4200	-49,844.37	-62,591.80	-52,452.54	-36,994.80
	4300				
	MATERIALS AND SUPPLIES				
	4300 MATERIALS AND SUPPLIES		112,037.34		15,000.00
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	513,394.91	321,907.66	273,693.72	389,280.66
	4315 TEST	15,198.83	19,503.22	19,446.68	19,503.22

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
18-19 Budget General Fund

Fund		17-18	18-19	18-19	19-20
Summary By	Description Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
	Expense:1000-7999				
	4300 MATERIALS AND SUPPLIES				
(Continued...)					
	4330 SUBSCRIPTION-INSTRUCTION	1,328.73	7,516.00	3,112.61	5,128.00
	4350 NON INSTRUCTIONL SUPPLIES	148,064.00	213,330.99	159,348.45	223,315.84
	4351 SUBSCRIPTION-NON INSTRUCT	11,646.71	9,800.00	7,105.00	9,800.00
	4352 GAS AND OIL	11,717.68	15,120.00	14,031.99	15,120.00
	4353 CUSTODIAL SUPPLIES	37,797.87	43,000.00	39,882.35	43,000.00
	4354 PRINTING	6,860.63	9,881.64	8,995.30	9,981.64
	SubTotal: 4300	-746,009.36	-752,096.85	-525,616.10	-730,129.36
	4400 NONCAPITALIZED EQUIPMENT				
	4410 INVENTORIED INST SUPPLY	98,733.02	82,186.75	38,820.42	79,884.75
	4420 INV CLSRM PRESENTATION SYS	9,034.78	52,451.50	7,204.12	50,000.00
	4450 INVNTRD NON-INST SUPPLY	121,062.21	209,984.32	195,121.29	196,874.48
	SubTotal: 4400	-228,830.01	-344,622.57	-241,145.83	-326,759.23
	5100 Subagreements for Services				
	5100 Subagreements for Services	381,298.77	218,853.91	156,720.43	218,853.91
	SubTotal: 5100	-381,298.77	-218,853.91	-156,720.43	-218,853.91
	5200 TRAVEL AND CONFERENCES				
	5200 TRAVEL AND CONFERENCES	91,484.50	149,973.99	137,896.83	175,473.99
	SubTotal: 5200	-91,484.50	-149,973.99	-137,896.83	-175,473.99
	5300 DUES AND MEMBERSHIPS				
	5300 DUES AND MEMBERSHIPS	24,927.16	32,303.69	32,698.93	32,303.69
	SubTotal: 5300	-24,927.16	-32,303.69	-32,698.93	-32,303.69
	5400 INSURANCE				
	5450 OTHER INSURANCE	87,525.16	114,095.00	95,165.12	114,095.00
	SubTotal: 5400	-87,525.16	-114,095.00	-95,165.12	-114,095.00
	5500 OPERATION & HOUSEKEEP SVC				
	5501 GAS (BUILDING)	49,102.96	66,000.00	66,198.51	66,000.00
	5502 ELECTRICITY (BUILDING)	206,756.79	210,000.00	208,800.00	210,000.00

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18-19 Budget General Fund

Fund		17-18	18-19	18-19	19-20
Summary By	Description Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
	Expense:1000-7999				
	5500 OPERATION & HOUSEKEEP SVC				
(Continued...)					
	5503 WATER-BLACK MOUNTAIN	2,374.12	6,000.00	2,620.51	6,000.00
	5504 WATER-MONTHLY	183,507.48	192,000.00	192,000.00	192,000.00
	5506 GARBAGE & TRASH	45,197.94	60,700.00	60,700.99	60,700.00
SubTotal: 5500		-486,939.29	-534,700.00	-530,320.01	-534,700.00
5600	RENTALS, LEASES & REPAIRS				
	5610 RENTAL/LEASE OF BUILDGS			-1,380.00	
	5615 RENTAL/LEASE OF EQUIPMENT	4,443.35	10,200.00	4,511.70	10,200.00
	5630 BUILD/GROUNDS REPAIRS & IMPROV	235,217.28	159,610.25	177,459.57	159,610.25
	5635 CONTRACT EQUIPMENT REPAIR	103,157.70	99,121.08	75,539.19	98,418.08
	5636 CONTRACT EQUIP-OVERAGES	1,930.24	1,316.00		1,426.00
SubTotal: 5600		-344,748.57	-270,247.33	-256,130.46	-269,654.33
5800	PROF/CNSLT SVCS, OPER EXP				
	5800 PROF/CNSLT SVCS, OPER EXP	46,561.32	15,960.22	395.08	15,960.22
	5804 FILM/VIDEO STRM CONTRACTS	6,724.90	8,500.00	5,547.96	8,500.00
	5805 BUILDING MAINT-JANITORIAL	312,046.00	303,164.00	327,776.00	328,164.00
	5806 CO-OP FEE		1,506.00		1,506.00
	5807 CONSULTANT SERVICES	301,489.64	250,943.62	271,390.38	307,043.18
	5808 TECHNOLOGY CONSULTANT	158,610.00	108,800.02	108,800.02	108,800.02
	5809 HEALTH SCREENING			59.20	
	5817 CALSTRS PENLTY/INTEREST	181.93	100.00	79.00	100.00
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	100,634.75	190,083.34	211,226.38	181,909.34
	5819 OTHER SVC./OPERATING EXP	55,082.08	134,591.23	298,201.05	201,927.23
	5820 TRANS INTEREST PAYABLE		34,850.00		34,850.00
	5822 LEGAL FEES - OTHER OTHER	14,381.20	37,670.38	27,785.56	37,670.38
	5823 AUDIT SERVICES	15,500.00	15,500.00	15,500.00	18,600.00
	5825 COMPUTER SERVICES	23,763.00	25,442.00		25,442.00
	5826 ADVERTISING	3,181.72	1,794.92	1,548.92	1,794.92
	5829 OTHER BUS/ADMIN SERVICES	5,760.00	0.00		0.00
	5831 ABSENCE MANAGEMENT 7/1/16	5,654.64	6,781.20	6,781.20	6,781.20
	5838 HEP B VACCINE		200.00	-70.00	200.00
	5839 TB & FINGERPRINTING	3,834.00	2,651.00	2,651.00	2,651.00
	5843 SPEC.ED.TRANSP.-PRIVATE	71,964.06	81,289.00	25,994.50	81,289.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget General Fund

Fund		17-18	18-19	18-19	19-20
Summary By	Description Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
	Expense:1000-7999				
	5800 PROF/CNSLT SVCS, OPER EXP				
(Continued...)					
	5844 FIELD TRIP/ASSEMBLY TRANS/ADMN	5,793.86	312,471.00	277,531.29	258,664.00
	5851 SPECIAL ED. TUITION	151,030.66	121,031.14	108,850.04	121,031.14
	5852 SPECIAL ED. RELATED SRV	263,284.77	165,593.96	160,741.88	165,593.96
	5853 PRESCHOOL TUITION	25,820.00	20,144.53	13,960.00	20,144.53
	SubTotal: 5800	-1,571,298.53	-1,839,067.56	-1,864,749.46	-1,928,622.12
5900	COMMUNICATIONS				
	5901 TELEPHONE	43,800.28	42,000.00	38,156.15	42,000.00
	5902 CELL PHONES	1,897.21	7,375.77	2,750.96	7,375.77
	5903 FAX	2,989.96	3,180.00	2,309.05	3,180.00
	5904 ANYTIME MESSAGES	2,625.00	6,500.00	2,756.25	6,500.00
	5905 INTERNET SERVICE (TI LIN)	147,908.69	188,571.72	190,531.92	45,000.00
	5906 POSTAGE	17,580.48	24,048.00	20,599.99	24,075.00
	5907 CABLE TV	558.46	1,000.00	556.56	1,000.00
	SubTotal: 5900	-217,360.08	-272,675.49	-257,660.88	-129,130.77
6200	BLDGS AND IMPROV OF BLDGS				
	6210 BUILDING IMPROVEMENTS	46,423.48			
	6262 TESTING	2,655.20			
	SubTotal: 6200	-49,078.68	0.00	0.00	0.00
6400	EQUIPMENT				
	6410 NEW EQUIPMENT	122,641.63	173,610.20	173,608.44	100,555.00
	SubTotal: 6400	-122,641.63	-173,610.20	-173,608.44	-100,555.00
7100					
	7142 OTHR TUIT EX-COST TO CNTY	87,625.16	98,370.00	58,667.53	98,370.00
	SubTotal: 7100	-87,625.16	-98,370.00	-58,667.53	-98,370.00
7200					
	7283 ALL OTH TRNSFRS TO JPAS	6,666.66	56,310.80	56,310.84	56,310.80
	SubTotal: 7200	-6,666.66	-56,310.80	-56,310.84	-56,310.80

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget General Fund

Fund					
Summary By	Description	17-18	18-19	18-19	19-20
	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
	Expense:1000-7999				
	(Continued...)				
	7400				
	7438 DEBT SERVICE - INTEREST	12,633.60			
	7439 DEBT SERV-COPIER PRINC/INTERST	50,534.40	63,214.00	63,168.00	63,214.00
	SubTotal: 7400	-63,168.00	-63,214.00	-63,168.00	-63,214.00
	7600				
	7612 BTW GENERAL & SP RESERVE	35,000.00	35,000.00	35,000.00	50,000.00
	SubTotal: 7600	-35,000.00	-35,000.00	-35,000.00	-50,000.00
	SubTotal: Expense:1000-7999	-28,067,703.07	-30,338,076.00	-29,489,775.50	-30,365,341.77
	SubTotal: 01	946,108.52	-88,929.67	-2,149,911.61	577,625.38

The following pages present financial information of the General Fund detailed by programs as defined by the District.

000 – UNDESIGNATED

Revenues and expenditures reported in this program are not specific to any one of the other programs. These items apply to the General Fund as a whole.

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Management		Description	17-18	18-19	18-19	19-20
Summary By		Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
000	NON SPECIFIED					
	Revenue:8000-8999					
	8000					
		8011 REV LIMIT ST AID CURR YR	172,044.00	67,931.00	148,648.00	67,931.00
		8012 ED PROTECTION ACCT STATE AID		18.00	59,976.00	18.00
		8021 HOMEOWNERS' EXEMPTION	78,840.48	76,532.00	38,265.89	76,532.00
		8041 SECURED ROLLS TAX	18,099,637.64	19,069,747.00	17,186,885.15	20,051,838.97
		8042 UNSECURED ROLL TAXES	972,933.10	988,586.00	988,585.61	988,586.00
		8043 PRIOR YEARS' TAXES	-1,082.62	-32,023.00	-32,022.65	-32,023.00
		8181 SP ED ENTITL PER UDC			60,627.31	
		8290 ALL OTHER FEDERAL REVENUE			2,056.00	
		8550 MANDATED COST REIMBURSE	253,917.00	291,655.00	166,790.00	42,190.00
		8560 STATE LOTTERY REVENUE			57,658.49	
		8590 ALL OTHER STATE REVENUES	1,180,663.00	1,321,198.72	1,301,438.72	1,341,586.72
		8621 PARCEL TAXES			709,997.05	
		8660 INTEREST	106,109.23	108,820.27	108,820.27	108,820.27
		8689 ALL OTHR FEES & CONTRACTS	31,218.26	62,442.83	62,442.84	62,442.83
		8699 ALL OTHER LOCAL REVENUE	2,372.94	-1,237.32	-717.88	-1,237.32
		8980 CONTRIB FROM UNRESTR REV	-4,818,683.05	-5,229,264.49		-5,510,593.17
	SubTotal: 8000		16,077,969.98	16,724,406.01	20,859,450.80	17,196,092.30
	SubTotal: Revenue:8000-8999		16,077,969.98	16,724,406.01	20,859,450.80	17,196,092.30
	Expense:1000-7999					
	3000					
		3101 ST TEACH RETIRE SYS CERT	1,175,505.00	1,253,019.00	1,253,019.00	1,320,652.00
		3102 ST TEACH RETIRE SYS CLASS	5,158.00	5,614.00	5,614.00	7,016.00
		3981 RETRO BENEFITS-CERT			18.45	
	SubTotal: 3000		-1,180,663.00	-1,258,633.00	-1,258,651.45	-1,327,668.00
	5000					
		5800 PROF/CNSLT SVCS, OPER EXP	46,561.32	15,960.22	395.08	15,960.22
		5820 TRANS INTEREST PAYABLE		34,850.00		34,850.00
	SubTotal: 5000		-46,561.32	-50,810.22	-395.08	-50,810.22

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
000	NON SPECIFIED				
	Expense:1000-7999				
(Continued...)					
	7000				
	7612 BTW GENERAL & SP RESERVE	35,000.00	35,000.00	35,000.00	50,000.00
	SubTotal: 7000	-35,000.00	-35,000.00	-35,000.00	-50,000.00
	SubTotal: Expense:1000-7999	-1,262,224.32	-1,344,443.22	-1,294,046.53	-1,428,478.22
	SubTotal: 000	14,815,745.66	15,379,962.79	19,565,404.27	15,767,614.08

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
0000	UNDESIGNATED				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE			2,613.60	
	SubTotal: 8000	0.00	0.00	2,613.60	0.00
	SubTotal: Revenue:8000-8999	0.00	0.00	2,613.60	0.00
	Expense:1000-7999				
	3000				
	3981 RETRO BENEFITS-CERT			3,376.39	
	SubTotal: 3000	0.00	0.00	-3,376.39	0.00
	SubTotal: Expense:1000-7999	0.00	0.00	-3,376.39	0.00
	SubTotal: 0000	0.00	0.00	-762.79	0.00

100 - REGULAR INSTRUCTION

This program reports the basic regular classroom instructional programs in all of our schools.

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
100	REGULAR INSTRUCTION				
	Revenue:8000-8999				
	8000				
	8011 REV LIMIT ST AID CURR YR		104,113.00		104,113.00
	8012 ED PROTECTION ACCT STATE AID	284,824.00	270,252.00	142,421.00	270,252.00
	8560 STATE LOTTERY REVENUE		10,252.60		
	8699 ALL OTHER LOCAL REVENUE	3,054,347.59	3,269,178.73	3,228,178.37	3,262,133.00
	<u>SubTotal: 8000</u>	<u>3,339,171.59</u>	<u>3,653,796.33</u>	<u>3,370,599.37</u>	<u>3,636,498.00</u>
	<u>SubTotal: Revenue:8000-8999</u>	<u>3,339,171.59</u>	<u>3,653,796.33</u>	<u>3,370,599.37</u>	<u>3,636,498.00</u>
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	5,611,476.17	5,809,705.00	5,787,281.89	5,637,125.52
	1151 TEACHER,ADDL.COMPENSATION	78,640.43	69,143.00	57,897.23	60,950.00
	1171 TEACHER, SUBSTITUTES	176,868.33	261,528.00	108,502.32	159,105.00
	1251 COUNSELOR,ADDL.COMP	1,800.00			
	1351 SUPERINTENDENT,ADDL.COMP	3,000.00		1,800.00	
	1352 PRINCIPAL,ADDL.COMP	600.00			
	<u>SubTotal: 1000</u>	<u>-5,872,384.93</u>	<u>-6,140,376.00</u>	<u>-5,955,481.44</u>	<u>-5,857,180.52</u>
	2000				
	2101 INSTRUCTIONAL AIDE SALARY	161,831.95	162,096.00	151,787.16	159,416.00
	2151 INSTRUCT.AIDE,ADDL.COMP	8,469.24	12,481.00	5,915.67	12,305.00
	2171 INSTRUCT.AIDE, SUBSTITUTE	6,530.98	11,149.00	2,070.18	11,195.00
	2451 CLERICAL, ADDL. COMP	1,500.00	500.00		200.00
	2471 CLERICAL, SUBSTITUTE	462.00		94.50	
	<u>SubTotal: 2000</u>	<u>-178,794.17</u>	<u>-186,226.00</u>	<u>-159,867.51</u>	<u>-183,116.00</u>
	3000				
	3101 ST TEACH RETIRE SYS CERT	828,410.54	943,600.00	953,015.78	931,231.00
	3201 PUBL EMPL RETIRE SYS CERT		140.00		140.00
	3202 PUB EMPL RETIRE SYS CLASS	20,244.42	27,393.00	21,207.32	25,336.00
	3311 OASDI/FICA - CERTIFICATED	1,900.56	9,970.00	561.05	9,400.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
100	REGULAR INSTRUCTION				
	Expense:1000-7999				
	3000				
	(Continued...)				
	3312 OASDI/FICA - CLASSIFIED	11,045.27	11,690.00	9,916.65	11,566.00
	3321 MEDICARE - CERTIFICATED	82,693.32	83,080.00	84,864.24	85,986.00
	3322 MEDICARE - CLASSIFIED	2,587.70	2,770.00	2,319.22	2,766.00
	3401 HLTH & WELFARE BNFT CERT	455,352.88	440,748.00	421,061.65	426,523.00
	3402 HLTH & WELFARE BNFT CLASS	9,099.98	5,388.00	9,824.16	7,520.00
	3501 ST UNEMPL INSUR CERT	2,852.68	2,873.00	2,925.87	2,969.00
	3502 ST UNEMPL INSUR CLASS	89.23	106.00	79.97	133.00
	3601 WORKERS COMP INSUR CERT	61,562.50	112,400.00	91,382.47	64,497.00
	3602 WORKERS COMP INSUR CLASS	1,925.89	2,171.00	2,497.75	2,198.00
	3901 OTHR BENEFITS, CERT POST	28,877.02	29,986.00	43,083.48	37,677.00
	3902 OTHR BENEFITS, CLASS POST	2,317.12	2,476.00	2,995.10	3,075.00
	3981 RETRO BENEFITS-CERT	-2,222.18			
	SubTotal: 3000	-1,506,736.93	-1,674,791.00	-1,645,734.71	-1,611,017.00
	4000				
	4100 APRVD TXTBKS/COR CUR MTLs	2,871.00	2,678.97	85.88	45,920.33
	4110 APPROVED ST/BOARD TXTBOOK	4,142.47	162.09		5,867.97
	4210 OTHER BOOKS - STUDENT USE	18,469.97	2,586.00	1,387.65	3,600.00
	4220 LIBRARY BOOKS		5,758.00	5,734.91	5,758.00
	4230 OTHR BOOKS-NO STUDENT USE	1,303.53	919.00	209.88	919.00
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	189,667.57	223,877.21	150,625.32	114,083.21
	4315 TEST	1,050.00			
	4330 SUBSCRIPTION-INSTRUCTION	81.73	3,746.00	2,703.07	1,768.00
	4350 NON INSTRUCTIONL SUPPLIES	27,718.12	18,620.00	13,615.33	17,182.00
	4410 INVENTORIED INST SUPPLY	2,412.33	5,564.00	4,562.70	2,335.00
	4450 INVNTRD NON-INST SUPPLY	7,734.37	15,521.84	15,169.68	2,412.00
	SubTotal: 4000	-255,451.09	-279,433.11	-194,094.42	-199,845.51
	5000				
	5200 TRAVEL AND CONFERENCES	15,943.42	13,525.00	4,087.55	54,650.00
	5635 CONTRACT EQUIPMENT REPAIR		200.00		200.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Management		Description	17-18	18-19	18-19	19-20
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
100	REGULAR INSTRUCTION					
	Expense:1000-7999					
	5000					
(Continued...)						
	5807	CONSULTANT SERVICES	23,939.91	21,699.00	17,511.50	17,269.00
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	4,261.03	40,591.56	40,986.18	35,356.56
	5819	OTHER SVC./OPERATING EXP		7,800.00	7,800.00	7,800.00
	5844	FIELD TRIP/ASSEMBLY TRANS/ADMN	5,793.86	186,562.00	158,459.52	159,846.00
	5906	POSTAGE			9.70	
SubTotal: 5000			-49,938.22	-270,377.56	-228,854.45	-275,121.56
SubTotal: Expense:1000-7999			-7,863,305.34	-8,551,203.67	-8,184,032.53	-8,126,280.59
SubTotal: 100			-4,524,133.75	-4,897,407.34	-4,813,433.16	-4,489,782.59

105 – LOTTERY MATERIALS PROGRAM

This program includes funding from the Lottery for purchase of instructional materials.

PROPOSITION 20 – ALLOCATION OF LOTTERY FUNDS FOR INSTRUCTIONAL MATERIALS:

Beginning in 1998-99, fifty percent of any growth in lottery funds for education over the 1997-98 base fiscal year is to be used for instructional materials. Instructional materials may be printed or non-printed and may include textbooks, technology-based materials and other educational materials and tests.

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
105	STATE INSTRUCTIONAL MTLs				
	Revenue:8000-8999				
	8000				
	8560 STATE LOTTERY REVENUE	88,023.65	65,758.50	18,500.60	65,758.50
	SubTotal: 8000	88,023.65	65,758.50	18,500.60	65,758.50
	SubTotal: Revenue:8000-8999	88,023.65	65,758.50	18,500.60	65,758.50
	Expense:1000-7999				
	4000				
	4100 APRVD TXTBKS/COR CUR MTLs	9,381.86	3,023.80	2,485.14	114,667.70
	4210 OTHER BOOKS - STUDENT USE	19,934.85	15,364.80	14,395.24	15,364.80
	4230 OTHR BOOKS-NO STUDENT USE	1,294.63	5,560.00	5,541.51	5,560.00
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		785.00	784.46	785.00
	4315 TEST	3,027.34	1,018.00	1,017.99	1,018.00
	SubTotal: 4000	-33,638.68	-25,751.60	-24,224.34	-137,395.50
	SubTotal: Expense:1000-7999	-33,638.68	-25,751.60	-24,224.34	-137,395.50
	SubTotal: 105	54,384.97	40,006.90	-5,723.74	-71,637.00

110 - OUTDOOR EDUCATION

Each year, Crocker 6th graders participate in a weeklong environmental science program coordinated by the County Office of Education at Jones Gulch in the Santa Cruz Mountains. Any money collected for this program is used to cover costs associated with this program.

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
110	OUTDOOR EDUCATION				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE	5,261.34			
	SubTotal: 8000	5,261.34	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999	5,261.34	0.00	0.00	0.00
	Expense:1000-7999				
	1000				
	1151 TEACHER,ADDL.COMPENSATION	4,500.00			
	SubTotal: 1000	-4,500.00	0.00	0.00	0.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	649.37			
	3321 MEDICARE - CERTIFICATED	63.08			
	3501 ST UNEMPL INSUR CERT	2.16			
	3601 WORKERS COMP INSUR CERT	46.94			
	SubTotal: 3000	-761.55	0.00	0.00	0.00
	SubTotal: Expense:1000-7999	-5,261.55	0.00	0.00	0.00
	SubTotal: 110	-0.21	0.00	0.00	0.00

111 – CLASS SIZE - PARCEL TAX

Legislation requires accountability and reporting in the area of special taxes. This law applies to the District's Parcel Tax. Accountability measures include the creation of an account into which the proceeds shall be deposited and requires the proceeds be used only for the specific purposes identified in the parcel tax measure.

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
111	CLASS SIZE - PARCEL TAX				
	Revenue:8000-8999				
	8000				
	8621 PARCEL TAXES	2,211,470.74	2,217,319.48	1,283,672.88	2,217,319.48
	SubTotal: 8000	2,211,470.74	2,217,319.48	1,283,672.88	2,217,319.48
SubTotal: Revenue:8000-8999		2,211,470.74	2,217,319.48	1,283,672.88	2,217,319.48
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	1,738,252.84	1,710,932.48	1,688,912.58	1,767,670.48
	1151 TEACHER,ADDL.COMPENSATION	150.00		78.00	
	1171 TEACHER, SUBSTITUTES	32,509.82		34,839.60	
	SubTotal: 1000	-1,770,912.66	-1,710,932.48	-1,723,830.18	-1,767,670.48
	2000				
	2171 INSTRUCT.AIDE, SUBSTITUTE	273.00			
	SubTotal: 2000	-273.00	0.00	0.00	0.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	253,914.38	309,559.00	279,435.25	282,519.00
	3311 OASDI/FICA - CERTIFICATED	355.86		140.23	
	3312 OASDI/FICA - CLASSIFIED	16.92			
	3321 MEDICARE - CERTIFICATED	24,893.72	29,651.00	24,414.10	24,794.00
	3322 MEDICARE - CLASSIFIED	3.96			
	3401 HLTH & WELFARE BNFT CERT	128,331.83	127,628.00	135,278.97	104,000.00
	3501 ST UNEMPL INSUR CERT	858.61	1,022.00	841.94	855.00
	3502 ST UNEMPL INSUR CLASS	0.14			
	3601 WORKERS COMP INSUR CERT	18,527.58	22,063.00	26,293.44	18,449.00
	3602 WORKERS COMP INSUR CLASS	2.95			
	3901 OTHR BENEFITS, CERT POST	13,708.18	15,664.00	11,903.00	18,232.00
	3981 RETRO BENEFITS-CERT	-1,499.05			
	SubTotal: 3000	-439,115.08	-505,587.00	-478,306.93	-448,849.00

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
111	CLASS SIZE - PARCEL TAX Expense:1000-7999				
(Continued...)					
	SubTotal: Expense:1000-7999	-2,210,300.74	-2,216,519.48	-2,202,137.11	-2,216,519.48
	SubTotal: 111	1,170.00	800.00	-918,464.23	800.00

112 – CONTRACTED SUBSTITUTE SERVICES

In 2018-19, the District has been using Swing Education for contracted substitute services, which has been very helpful in situations of an last minute absence that can't be filled by AESOP.

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Fund Manageme nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
112	SUBSTITUTE STAFFING				
	Revenue:8000-8999				
	8000				
	8980 CONTRIB FROM UNRESTR REV		14,768.00		14,768.00
	SubTotal: 8000	0.00	14,768.00	0.00	14,768.00
	SubTotal: Revenue:8000-8999	0.00	14,768.00	0.00	14,768.00
	Expense:1000-7999				
	5000				
	5807 CONSULTANT SERVICES	4,276.50	19,718.00	19,360.50	19,718.00
	SubTotal: 5000	-4,276.50	-19,718.00	-19,360.50	-19,718.00
	SubTotal: Expense:1000-7999	-4,276.50	-19,718.00	-19,360.50	-19,718.00
	SubTotal: 112	-4,276.50	-4,950.00	-19,360.50	-4,950.00

113 – YOSEMITE FIELD TRIP

This program accounts for the elementary schools' Yosemite Field Trip donations collected as well as expenditures incurred, specific by each school site.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
113	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE		137,596.00	136,627.89	105,230.00
	SubTotal: 8000	0.00	137,596.00	136,627.89	105,230.00
	SubTotal: Revenue:8000-8999	0.00	137,596.00	136,627.89	105,230.00
	Expense:1000-7999				
	1000				
	1151 TEACHER,ADDL.COMPENSATION		6,300.00		6,300.00
	1352 PRINCIPAL,ADDL.COMP		2,675.00		2,700.00
	SubTotal: 1000	0.00	-8,975.00	0.00	-9,000.00
	3000				
	3101 ST TEACH RETIRE SYS CERT		1,464.00		1,424.00
	3321 MEDICARE - CERTIFICATED		132.00		132.00
	3501 ST UNEMPL INSUR CERT		6.00		6.00
	3601 WORKERS COMP INSUR CERT		143.00		143.00
	SubTotal: 3000	0.00	-1,745.00	0.00	-1,705.00
	5000				
	5844 FIELD TRIP/ASSEMBLY TRANS/ADMN		125,909.00	119,071.77	98,818.00
	SubTotal: 5000	0.00	-125,909.00	-119,071.77	-98,818.00
	SubTotal: Expense:1000-7999	0.00	-136,629.00	-119,071.77	-109,523.00
	SubTotal: 113	0.00	967.00	17,556.12	-4,293.00

115 – PHYSICAL EDUCATION

Physical Education instruction is required by the state at all grade levels. Crocker School combines Health with Physical Education instruction and employs three full-time teachers.

At the elementary schools, all supplemental programs are scheduled in blocks of time throughout the instructional day. Because of this schedule, it was necessary to add physical education teachers at all schools.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
115	PHYSICAL EDUCATION				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE		6,897.00	6,912.37	6,898.00
	8980 CONTRIB FROM UNRESTR REV	72,687.06	77,742.00		89,146.00
	SubTotal: 8000	72,687.06	84,639.00	6,912.37	96,044.00
	SubTotal: Revenue:8000-8999	72,687.06	84,639.00	6,912.37	96,044.00
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	606,553.25	689,300.00	725,309.22	757,021.00
	1151 TEACHER,ADDL.COMPENSATION	240.00	2,000.00		8,000.00
	1171 TEACHER, SUBSTITUTES	38,667.10	405.00	10,888.36	405.00
	SubTotal: 1000	-645,460.35	-691,705.00	-736,197.58	-765,426.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	74,204.84	93,638.00	99,456.30	105,790.00
	3201 PUBL EMPL RETIRE SYS CERT	17,761.89	20,374.00	21,260.01	25,199.00
	3311 OASDI/FICA - CERTIFICATED	8,295.48	7,597.00	7,320.19	8,057.00
	3321 MEDICARE - CERTIFICATED	9,028.77	10,153.00	10,148.98	11,121.00
	3401 HLTH & WELFARE BNFT CERT	47,640.76	51,216.00	60,078.20	65,000.00
	3501 ST UNEMPL INSUR CERT	311.65	350.00	349.98	383.00
	3601 WORKERS COMP INSUR CERT	6,724.65	7,555.00	10,930.03	8,273.00
	3901 OTHR BENEFITS, CERT POST	2,524.26	2,458.00	2,788.84	1,526.00
	3981 RETRO BENEFITS-CERT	-17.74			
	SubTotal: 3000	-166,474.56	-193,341.00	-212,332.53	-225,349.00
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		17,961.00	18,766.94	11,722.00
	SubTotal: 4000	0.00	-17,961.00	-18,766.94	-11,722.00
	5000				
	5200 TRAVEL AND CONFERENCES	250.00			

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
115	PHYSICAL EDUCATION				
	Expense:1000-7999				
	5000				
(Continued...)					
	SubTotal: 5000	-250.00	0.00	0.00	0.00
	SubTotal: Expense:1000-7999	-812,184.91	-903,007.00	-967,297.05	-1,002,497.00
	SubTotal: 115	-739,497.85	-818,368.00	-960,384.68	-906,453.00

120 – MUSIC

Vocal music teachers provide general music instruction for all children in K-5 classes.

Beginning in 2014-15, a part-time music teacher has been teaching instrumental music to any interested students in grades 4 and 5. Crocker School has a full-time teacher to teach beginning, concert, and symphonic bands. Crocker School's music program has expanded to encompass teaching of other musical instruments and vocals.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
120	ELEMENTARY MUSIC				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE		5,346.00	5,345.58	
	SubTotal: 8000	0.00	5,346.00	5,345.58	0.00
	SubTotal: Revenue:8000-8999	0.00	5,346.00	5,345.58	0.00
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	489,747.41	497,803.00	463,090.20	471,094.00
	1151 TEACHER,ADDL.COMPENSATION			1,125.00	
	1171 TEACHER, SUBSTITUTES	6,318.58	372.00	5,717.08	372.00
	SubTotal: 1000	-496,065.99	-498,175.00	-469,932.28	-471,466.00
	2000				
	2151 INSTRUCT.AIDE,ADDL.COMP			2,289.36	
	SubTotal: 2000	0.00	0.00	-2,289.36	0.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	71,078.23	81,042.00	76,112.82	78,674.00
	3202 PUB EMPL RETIRE SYS CLASS			413.55	
	3311 OASDI/FICA - CERTIFICATED	23.61	23.00	31.67	23.00
	3312 OASDI/FICA - CLASSIFIED			115.13	
	3321 MEDICARE - CERTIFICATED	6,819.46	7,263.00	6,629.60	6,887.00
	3322 MEDICARE - CLASSIFIED			26.93	
	3401 HLTH & WELFARE BNFT CERT	37,276.93	38,413.00	28,742.80	26,000.00
	3501 ST UNEMPL INSUR CERT	235.86	252.00	228.59	238.00
	3502 ST UNEMPL INSUR CLASS			0.98	
	3601 WORKERS COMP INSUR CERT	5,087.69	5,403.00	7,139.94	5,124.00
	3602 WORKERS COMP INSUR CLASS			29.00	
	3901 OTHR BENEFITS, CERT POST	4,047.14	2,636.00	5,811.85	3,485.00
	3981 RETRO BENEFITS-CERT	-80.29			
	SubTotal: 3000	-124,488.63	-135,032.00	-125,282.86	-120,431.00

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
120	ELEMENTARY MUSIC				
	Expense:1000-7999				
(Continued...)					
4000					
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	2,859.58	16,998.86	16,997.99	13,283.86
	4410 INVENTORIED INST SUPPLY		7,655.75	7,656.00	6,024.75
	SubTotal: 4000	-2,859.58	-24,654.61	-24,653.99	-19,308.61
5000					
	5200 TRAVEL AND CONFERENCES			2,354.82	
	5610 RENTAL/LEASE OF BUILDGS			-1,380.00	
	5807 CONSULTANT SERVICES	8,825.00			
	SubTotal: 5000	-8,825.00	0.00	-974.82	0.00
7000					
	7283 ALL OTH TRNSFRS TO JPAS	6,666.66	33,333.30	33,333.34	33,333.30
	SubTotal: 7000	-6,666.66	-33,333.30	-33,333.34	-33,333.30
	SubTotal: Expense:1000-7999	-638,905.86	-691,194.91	-656,466.65	-644,538.91
	SubTotal: 120	-638,905.86	-685,848.91	-651,121.07	-644,538.91

125 – READING

Reading teachers at each elementary site provide support for K-2 students in the area of reading. This program began in 1997-98.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
125	READING & MATH SPECIALIST				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE	120,000.00	120,000.00	120,000.00	120,000.00
	SubTotal: 8000	120,000.00	120,000.00	120,000.00	120,000.00
	SubTotal: Revenue:8000-8999	120,000.00	120,000.00	120,000.00	120,000.00
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	280,913.40	263,427.00	262,470.28	279,339.00
	1171 TEACHER, SUBSTITUTES	156.00			
	SubTotal: 1000	-281,069.40	-263,427.00	-262,470.28	-279,339.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	40,558.34	46,631.00	43,291.39	46,649.00
	3321 MEDICARE - CERTIFICATED	4,183.27	4,209.00	3,862.75	4,127.00
	3401 HLTH & WELFARE BNFT CERT	11,919.99	12,804.00	10,095.09	11,050.00
	3501 ST UNEMPL INSUR CERT	144.25	145.00	133.16	143.00
	3601 WORKERS COMP INSUR CERT	3,112.64	3,132.00	4,160.09	3,071.00
	3901 OTHR BENEFITS, CERT POST	7,171.62	3,788.00	3,926.20	5,230.00
	3902 OTHR BENEFITS, CLASS POST	-3,034.86			
	3981 RETRO BENEFITS-CERT	-70.76			
	SubTotal: 3000	-63,984.49	-70,709.00	-65,468.68	-70,270.00
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	6,824.59			
	SubTotal: 4000	-6,824.59	0.00	0.00	0.00
	SubTotal: Expense:1000-7999	-351,878.48	-334,136.00	-327,938.96	-349,609.00
	SubTotal: 125	-231,878.48	-214,136.00	-207,938.96	-229,609.00

130 - MEDIA CENTER

The library media center is an important element in the instructional program. School librarians provide services and access materials to support the classroom program and concurrently teach children library skills. Materials reviewed and selected as being appropriate additions to the library collection are ordered, catalogued, and processed by the library staff.

Each school in Hillsborough has a media center staffed by a librarian. Additional funds come from Parent Groups to support the purchase of library books and materials. Tremendous volunteer efforts on the part of parents complement this program.

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Fund Managem ent	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
130	MEDIA CENTER				
	Revenue:8000-8999				
	8000				
	8560 STATE LOTTERY REVENUE	227,717.55	202,070.40	90,905.25	212,323.00
	8699 ALL OTHER LOCAL REVENUE	38,731.50	62,991.42	57,563.55	37,000.00
	<u>SubTotal: 8000</u>	<u>266,449.05</u>	<u>265,061.82</u>	<u>148,468.80</u>	<u>249,323.00</u>
	<u>SubTotal: Revenue:8000-8999</u>	<u>266,449.05</u>	<u>265,061.82</u>	<u>148,468.80</u>	<u>249,323.00</u>
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	395,531.00	437,177.00	451,627.76	469,908.00
	1171 TEACHER, SUBSTITUTES	3,747.30		7,728.00	
	<u>SubTotal: 1000</u>	<u>-399,278.30</u>	<u>-437,177.00</u>	<u>-459,355.76</u>	<u>-469,908.00</u>
	3000				
	3101 ST TEACH RETIRE SYS CERT	57,233.60	85,680.00	73,659.70	80,769.00
	3311 OASDI/FICA - CERTIFICATED	3.03		48.37	
	3321 MEDICARE - CERTIFICATED	5,471.67	6,705.00	6,473.67	7,013.00
	3401 HLTH & WELFARE BNFT CERT	37,093.23	55,656.61	43,612.79	39,000.00
	3501 ST UNEMPL INSUR CERT	189.05	231.00	223.20	242.00
	3601 WORKERS COMP INSUR CERT	4,080.98	4,987.00	6,971.88	5,219.00
	3901 OTHR BENEFITS, CERT POST			1,716.86	
	3981 RETRO BENEFITS-CERT	-175.05			
	<u>SubTotal: 3000</u>	<u>-103,896.51</u>	<u>-153,259.61</u>	<u>-132,706.47</u>	<u>-132,243.00</u>
	4000				
	4220 LIBRARY BOOKS	6,522.24	28,592.00	23,551.47	2,673.00
	4230 OTHR BOOKS-NO STUDENT USE		50.00		50.00
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	4,226.54	4,206.00	2,017.54	5,297.00
	4330 SUBSCRIPTION-INSTRUCTION	208.00	810.00	409.54	400.00
	4350 NON INSTRUCTIONL SUPPLIES	3,667.67	1,893.00	1,124.30	1,878.00
	<u>SubTotal: 4000</u>	<u>-14,624.45</u>	<u>-35,551.00</u>	<u>-27,102.85</u>	<u>-10,298.00</u>

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Fund Management		Description	17-18	18-19	18-19	19-20
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
130	MEDIA CENTER					
	Expense:1000-7999					
(Continued...)						
	5000					
		5200 TRAVEL AND CONFERENCES	462.97	175.00		100.00
		5300 DUES AND MEMBERSHIPS			245.00	
		5804 FILM/VIDEO STRM CONTRACTS	6,724.90	8,500.00	5,547.96	8,500.00
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	16,695.21	19,143.39	25,879.64	18,704.39
SubTotal: 5000			-23,883.08	-27,818.39	-31,672.60	-27,304.39
SubTotal: Expense:1000-7999			-541,682.34	-653,806.00	-650,837.68	-639,753.39
SubTotal: 130			-275,233.29	-388,744.18	-502,368.88	-390,430.39

135 – MATH/SCIENCE ENRICHMENT

In 2005-06, Math/Science Enrichment teachers were added to the elementary schools to supplement the program.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
135	MATH/SCIENCE ENRICHMENT				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE	5,000.00			
	SubTotal: 8000	5,000.00	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999	5,000.00	0.00	0.00	0.00
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	296,409.15	300,133.00	312,827.86	319,367.00
	1171 TEACHER, SUBSTITUTES	3,990.00		7,805.99	
	SubTotal: 1000	-300,399.15	-300,133.00	-320,633.85	-319,367.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	43,289.55	48,862.00	52,133.69	53,334.00
	3311 OASDI/FICA - CERTIFICATED	19.35			
	3321 MEDICARE - CERTIFICATED	4,394.49	4,402.00	4,644.35	4,695.00
	3401 HLTH & WELFARE BNFT CERT	12,570.15	12,804.00	18,255.48	13,000.00
	3501 ST UNEMPL INSUR CERT	151.48	152.00	160.13	162.00
	3601 WORKERS COMP INSUR CERT	3,269.73	3,276.00	5,001.82	3,493.00
	3901 OTHR BENEFITS, CERT POST	2,666.76	3,422.00	2,665.68	4,411.00
	3981 RETRO BENEFITS-CERT	-44.14			
	SubTotal: 3000	-66,317.37	-72,918.00	-82,861.15	-79,095.00
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	7,425.94		1,658.49	
	SubTotal: 4000	-7,425.94	0.00	-1,658.49	0.00
	5000				
	5200 TRAVEL AND CONFERENCES	709.14	4,686.00	1,527.52	
	5300 DUES AND MEMBERSHIPS	4,494.00			
	5807 CONSULTANT SERVICES	8,000.00			
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	500.00		1,500.00	

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
135	MATH/SCIENCE ENRICHMENT				
	Expense:1000-7999				
	5000				
(Continued...)					
	SubTotal: 5000	-13,703.14	-4,686.00	-3,027.52	0.00
	SubTotal: Expense:1000-7999	-387,845.60	-377,737.00	-408,181.01	-398,462.00
	SubTotal: 135	-382,845.60	-377,737.00	-408,181.01	-398,462.00

140 – WORLD LANGUAGE (4-5)

This program began in the 1999-2000 school year. It was funded by the Hillsborough Schools Foundation. All K-5 students received instruction in Spanish. Students in grades 4 and 5 met three times a week; students in grades K through 3 met two times a week.

From 2010-11, Spanish was offered to students in grades 3 through 5 only. The District chose to make this reduction to program to offset revenue reductions from the State.

In 2012-13, this program was eliminated as part of the District's expenditure reduction plan to reduce deficit spending. Continued and increasing revenue reductions by the State of the basic aid "fair share" forced the District to downsize, change, or eliminate programs offered to students.

Starting 2014-15, as part of the implementation of HCSD Forward, Spanish has been taught to students in grades 4 and 5. This will continue in budget years.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
140	FOREIGN LANGUAGE				
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	71,837.00	79,289.00	81,643.00	85,478.00
	1171 TEACHER, SUBSTITUTES	624.00		312.00	
	<u>SubTotal: 1000</u>	<u>-72,461.00</u>	<u>-79,289.00</u>	<u>-81,955.00</u>	<u>-85,478.00</u>
	3000				
	3101 ST TEACH RETIRE SYS CERT	10,456.14	12,907.00	13,342.29	14,276.00
	3321 MEDICARE - CERTIFICATED	1,050.66	1,150.00	1,188.33	1,240.00
	3401 HLTH & WELFARE BNFT CERT	10,161.75	12,805.00	10,170.53	13,000.00
	3501 ST UNEMPL INSUR CERT	36.20	39.00	40.96	42.00
	3601 WORKERS COMP INSUR CERT	781.75	856.00	1,279.80	922.00
	3981 RETRO BENEFITS-CERT	-257.56			
	<u>SubTotal: 3000</u>	<u>-22,228.94</u>	<u>-27,757.00</u>	<u>-26,021.91</u>	<u>-29,480.00</u>
	<u>SubTotal: Expense:1000-7999</u>	<u>-94,689.94</u>	<u>-107,046.00</u>	<u>-107,976.91</u>	<u>-114,958.00</u>
	<u>SubTotal: 140</u>	<u>-94,689.94</u>	<u>-107,046.00</u>	<u>-107,976.91</u>	<u>-114,958.00</u>

160 - EDUCATIONAL TECHNOLOGY

The District has a full-time Director of Technology who works with administration in integrating technology in the curriculum and managing the technological needs of the District.

In 2014-15, the District's adopted Technology Plan calls for replacing the retiring computer lab specialist with additional contracted services to maintain the District's technology devices. In addition, 1.25 FTE Teachers on Assignment was hired for a two-year period to support teachers to integrate the use of technology with Common Core. The one-time Educator Effectiveness funding the District received allowed 1.5 TOSA in 2016-17. No TOSA is included in the budget years.

In 2018-19, the District ended its contract with the Technology Consultants and instead hired 1.0 FTE Information Technology Manager to upgrade the District's overdue Technology infrastructure and another 1.0 FTE Information Technology Specialist, both classified positions.

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
160	EDUCATIONAL TECHNOLOGY				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE	13,897.43	60.00	60.00	60.00
	SubTotal: 8000	13,897.43	60.00	60.00	60.00
	SubTotal: Revenue:8000-8999	13,897.43	60.00	60.00	60.00
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	121,762.00	121,762.00	125,332.00	127,667.00
	1171 TEACHER, SUBSTITUTES	1,633.20		2,338.11	
	1303 DIRECTOR SALARY	182,241.36	225,215.06	204,640.04	204,640.00
	1353 DIRECTOR, ADDL.COMP	864.00	864.00	792.00	864.00
	SubTotal: 1000	-306,500.56	-347,841.06	-333,102.15	-333,171.00
	2000				
	2401 CLERICAL SALARIES	72,321.52	73,572.00	74,335.56	76,096.00
	2451 CLERICAL, ADDL. COMP	2,499.96	600.00	7,064.32	600.00
	SubTotal: 2000	-74,821.48	-74,172.00	-81,399.88	-76,696.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	43,946.55	53,524.00	54,012.11	55,639.00
	3202 PUB EMPL RETIRE SYS CLASS	11,193.47	13,045.00	13,419.58	15,777.00
	3311 OASDI/FICA - CERTIFICATED	20.83			
	3312 OASDI/FICA - CLASSIFIED	4,682.45	4,528.00	5,088.77	4,795.00
	3321 MEDICARE - CERTIFICATED	4,412.24	4,782.00	4,848.08	4,854.00
	3322 MEDICARE - CLASSIFIED	1,095.14	1,059.00	1,190.10	1,121.00
	3401 HLTH & WELFARE BNFT CERT	8,529.30	17,479.58	12,495.63	13,000.00
	3402 HLTH & WELFARE BNFT CLASS	2,588.32		2,669.80	
	3501 ST UNEMPL INSUR CERT	152.13	165.00	167.20	168.00
	3502 ST UNEMPL INSUR CLASS	37.79	37.00	40.99	39.00
	3601 WORKERS COMP INSUR CERT	3,282.98	3,558.00	5,221.22	3,612.00
	3602 WORKERS COMP INSUR CLASS	814.82	788.00	1,281.73	834.00

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
160	EDUCATIONAL TECHNOLOGY				
	Expense:1000-7999				
	3000				
	(Continued...)				
	3901 OTHR BENEFITS, CERT POST	1,717.17	1,028.00	1,246.23	1,608.00
	3902 OTHR BENEFITS, CLASS POST	701.68	358.00	974.18	636.00
	3981 RETRO BENEFITS-CERT	-25.98			
	SubTotal: 3000	-83,148.89	-100,351.58	-102,655.62	-102,083.00
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	23,517.60	13,000.00	7,567.23	13,000.00
	4350 NON INSTRUCTIONL SUPPLIES		1,000.00	138.31	1,000.00
	4410 INVENTORIED INST SUPPLY	971.54			
	4450 INVNTRD NON-INST SUPPLY		1,000.00		1,000.00
	SubTotal: 4000	-24,489.14	-15,000.00	-7,705.54	-15,000.00
	5000				
	5200 TRAVEL AND CONFERENCES	44.90	2,500.00	7,656.23	2,500.00
	5300 DUES AND MEMBERSHIPS	1,525.00	1,500.00	1,525.00	1,500.00
	5635 CONTRACT EQUIPMENT REPAIR		1,000.00		1,000.00
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	46,266.48	72,907.42	72,575.13	72,907.42
	SubTotal: 5000	-47,836.38	-77,907.42	-81,756.36	-77,907.42
	SubTotal: Expense:1000-7999	-536,796.45	-615,272.06	-606,619.55	-604,857.42
	SubTotal: 160	-522,899.02	-615,212.06	-606,559.55	-604,797.42

161 – TECHNOLOGY-INSURANCE

This program tracks the chrome books insurance money paid by the parents, which is used to cover the cost of repairing or replacing damaged devices at each school year end.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
161	TECHNOLOGY-INSURANCE				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE	20,373.00	12,841.00	13,745.00	11,000.00
	SubTotal: 8000	20,373.00	12,841.00	13,745.00	11,000.00
	SubTotal: Revenue:8000-8999	20,373.00	12,841.00	13,745.00	11,000.00
	Expense:1000-7999				
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	21,539.13	12,840.00		11,000.00
	SubTotal: 4000	-21,539.13	-12,840.00	0.00	-11,000.00
	SubTotal: Expense:1000-7999	-21,539.13	-12,840.00	0.00	-11,000.00
	SubTotal: 161	-1,166.13	1.00	13,745.00	0.00

185 – TV ARTS

The Crocker TV Arts program provides students with the opportunity to learn about filming, editing, and TV production. In conjunction with HTV, programs are broadcast both internally at Crocker and locally on the HTV cable channel.

This program is designed to provide support to HTV and the Crocker TV Arts program.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
185	TV ARTS				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE	10,496.00	10,000.00	10,000.00	10,000.00
	SubTotal: 8000	10,496.00	10,000.00	10,000.00	10,000.00
	SubTotal: Revenue:8000-8999	10,496.00	10,000.00	10,000.00	10,000.00
	Expense:1000-7999				
	2000				
	2204 COMPUTER TECHNICIAN, SAL	62,761.58	64,705.00	64,672.04	66,683.00
	2251 MAINT/OPER, ADDL. COMP			189.55	
	2254 COMPUTER TECH, ADDL. COMP			450.00	
	SubTotal: 2000	-62,761.58	-64,705.00	-65,311.59	-66,683.00
	3000				
	3102 ST TEACH RETIRE SYS CLASS	9,041.07	11,731.00	10,632.70	11,136.00
	3322 MEDICARE - CLASSIFIED	893.20	938.00	943.07	967.00
	3402 HLTH & WELFARE BNFT CLASS	9,075.00	10,776.00	10,007.24	10,524.00
	3502 ST UNEMPL INSUR CLASS	30.81	32.00	32.51	33.00
	3602 WORKERS COMP INSUR CLASS	664.60	698.00	1,015.66	719.00
	SubTotal: 3000	-19,704.68	-24,175.00	-22,631.18	-23,379.00
	4000				
	4230 OTHR BOOKS-NO STUDENT USE		58.00	57.08	
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	3,522.49	3,589.00	7,482.42	3,589.00
	4350 NON INSTRUCTIONL SUPPLIES	534.16	982.00	983.71	982.00
	4410 INVENTORIED INST SUPPLY	1,764.47	2,871.00	4,473.40	5,429.00
	4450 INVNTRD NON-INST SUPPLY	634.12			
	SubTotal: 4000	-6,455.24	-7,500.00	-12,996.61	-10,000.00
	5000				
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	1,352.85	2,500.00	3,190.24	
	SubTotal: 5000	-1,352.85	-2,500.00	-3,190.24	0.00

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
185	TV ARTS				
	Expense:1000-7999				
	5000				
(Continued...)					
<hr/> SubTotal: Expense:1000-7999		-90,274.35	-98,880.00	-104,129.62	-100,062.00
<hr/> SubTotal: 185		-79,778.35	-88,880.00	-94,129.62	-90,062.00

190 - SUMMER SCHOOL

The Summer School program is coordinated with Hillsborough Recreation. Additional programs for grade levels from preschool through eighth grade are offered through Hillsborough Recreation. These programs have a fee attached to them.

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18-19 Budget by Program

Fund Management		Description	17-18	18-19	18-19	19-20
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
190	SUMMER SCHOOL					
Revenue:8000-8999						
8000						
	8980	CONTRIB FROM UNRESTR REV	61,316.58	58,022.56		58,022.56
SubTotal: 8000			61,316.58	58,022.56	0.00	58,022.56
SubTotal: Revenue:8000-8999			61,316.58	58,022.56	0.00	58,022.56
Expense:1000-7999						
1000						
	1101	TEACHER SALARY	39,557.53	33,892.90	36,410.30	33,892.90
	1171	TEACHER, SUBSTITUTES				531.00
SubTotal: 1000			-39,557.53	-33,892.90	-36,410.30	-34,423.90
2000						
	2101	INSTRUCTIONAL AIDE SALARY	15,103.48	14,182.76	12,748.96	14,182.76
	2121	Occupational Therapist	2,367.68			
	2171	INSTRUCT.AIDE, SUBSTITUTE	624.88	624.88		624.88
SubTotal: 2000			-18,096.04	-14,807.64	-12,748.96	-14,807.64
3000						
	3101	ST TEACH RETIRE SYS CERT	4,268.24	4,680.10	4,430.64	4,680.10
	3202	PUB EMPL RETIRE SYS CLASS	2,615.71	2,273.91	2,137.13	2,273.91
	3311	OASDI/FICA - CERTIFICATED				33.00
	3312	OASDI/FICA - CLASSIFIED	1,121.96	975.16	790.43	975.16
	3321	MEDICARE - CERTIFICATED	505.27	555.07	527.96	563.07
	3322	MEDICARE - CLASSIFIED	262.40	228.07	184.86	228.07
	3501	ST UNEMPL INSUR CERT	21.65	19.15	18.21	19.15
	3502	ST UNEMPL INSUR CLASS	9.03	7.85	6.39	7.85
	3601	WORKERS COMP INSUR CERT	421.47	413.03	568.60	419.03
	3602	WORKERS COMP INSUR CLASS	195.22	169.68	199.08	169.68
SubTotal: 3000			-9,420.95	-9,322.02	-8,863.30	-9,369.02
4000						

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Fund Management		Description	17-18	18-19	18-19	19-20
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
190	SUMMER SCHOOL					
	Expense:1000-7999					
	4000					
(Continued...)						
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	657.82			
SubTotal: 4000			-657.82	0.00	0.00	0.00
	7000					
	7283	ALL OTH TRNSFRS TO JPAS		22,977.50	22,977.50	22,977.50
SubTotal: 7000			0.00	-22,977.50	-22,977.50	-22,977.50
SubTotal: Expense:1000-7999			-67,732.34	-81,000.06	-81,000.06	-81,578.06
SubTotal: 190			-6,415.76	-22,977.50	-81,000.06	-23,555.50

220 – PHYSICALLY HANDICAPPED

This program tracks nurse and contracted services provided to physically handicapped students.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
220	PHYSICALLY HANDICAPPED				
	Expense:1000-7999				
	2000				
	2205 NURSE	6,217.51			
	SubTotal: 2000	-6,217.51	0.00	0.00	0.00
	3000				
	3312 OASDI/FICA - CLASSIFIED	385.49			
	3322 MEDICARE - CLASSIFIED	90.16			
	3502 ST UNEMPL INSUR CLASS	3.11			
	3602 WORKERS COMP INSUR CLASS	67.08			
	SubTotal: 3000	-545.84	0.00	0.00	0.00
	5000				
	5807 CONSULTANT SERVICES	1,820.00	9,525.18	5,626.50	9,525.18
	SubTotal: 5000	-1,820.00	-9,525.18	-5,626.50	-9,525.18
	SubTotal: Expense:1000-7999	-8,583.35	-9,525.18	-5,626.50	-9,525.18
	SubTotal: 220	-8,583.35	-9,525.18	-5,626.50	-9,525.18

SPECIAL EDUCATION

Public Law 105-17 is federal legislation which mandates that all disabled children between the ages of 3 and 21 are provided with free and appropriate education in the least restrictive environment. Every district is charged with developing programs to meet the educational needs of these exceptional students. The next four programs reflect the services offered by the Hillsborough School District.

Money for these programs is provided by restricted funding from County, State, and Federal governments. Expenses over and above these funding sources are absorbed by the Unrestricted General Fund.

230 - RESOURCE SPECIALIST PROGRAM

Resource Specialists work with children according to each child's individual needs. Learning disabled students receive specialized instruction both within the regular classroom and in small groups or individually to remediate specific learning problems.

In 2008-09, the District opened a Learning Center at South School that services students in preschool through second grade.

In 2009-10, a Learning Center opened at West School offering students an education in a "least restrictive environment." This Learning Center is currently closed.

In 2010-11, a Learning Center opened at North School targeting students with needs not met at the other Learning Centers in the District.

In 2012-13, a Learning Center opened at Crocker Middle School to keep graduating elementary Learning Center students within the District.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
230	RESOURCE SPECIALIST				
	Revenue:8000-8999				
	8000				
	8097 PROPERTY TAXES TRANSFERS	617,031.10	607,360.99	257,268.00	607,360.99
	8181 SP ED ENTITL PER UDC	229,277.22	198,139.33		198,139.33
	8182 SP ED DISCRETNARY GRANTS	66.95		56.27	
	8677 INTERAGENCY SVCS BETW LEA	162,579.86	102,732.00		102,732.00
	8980 CONTRIB FROM UNRESTR REV	1,646,217.62	1,867,723.80		1,726,420.54
	SubTotal: 8000	2,655,172.75	2,775,956.12	257,324.27	2,634,652.86
	SubTotal: Revenue:8000-8999	2,655,172.75	2,775,956.12	257,324.27	2,634,652.86
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	1,073,771.85	1,168,778.00	1,112,153.18	1,038,385.00
	1151 TEACHER,ADDL.COMPENSATION	527.93	7,550.00	480.00	9,800.00
	1171 TEACHER, SUBSTITUTES	23,881.84	39,062.00	13,192.25	3,962.00
	SubTotal: 1000	-1,098,181.62	-1,215,390.00	-1,125,825.43	-1,052,147.00
	2000				
	2101 INSTRUCTIONAL AIDE SALARY	859,164.45	799,512.47	779,748.75	798,656.21
	2151 INSTRUCT.AIDE,ADDL.COMP	4,525.90	5,372.00	1,788.12	5,372.00
	2171 INSTRUCT.AIDE, SUBSTITUTE	39,930.89	18,308.00	36,862.40	18,308.00
	2451 CLERICAL, ADDL. COMP		2,900.00		2,900.00
	SubTotal: 2000	-903,621.24	-826,092.47	-818,399.27	-825,236.21
	3000				
	3101 ST TEACH RETIRE SYS CERT	155,795.89	200,810.00	182,428.67	173,411.00
	3102 ST TEACH RETIRE SYS CLASS		1,384.00		
	3202 PUB EMPL RETIRE SYS CLASS	133,285.99	154,329.00	142,280.74	172,101.00
	3311 OASDI/FICA - CERTIFICATED	1,017.63	853.00	104.39	853.00
	3312 OASDI/FICA - CLASSIFIED	51,753.70	54,611.00	44,885.17	52,084.00
	3321 MEDICARE - CERTIFICATED	15,064.78	16,433.00	15,287.18	15,334.00
	3322 MEDICARE - CLASSIFIED	12,101.68	13,342.00	10,497.31	12,653.00

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
230	RESOURCE SPECIALIST				
	Expense:1000-7999				
	3000				
	(Continued...)				
	3401 HLTH & WELFARE BNFT CERT	85,902.33	100,824.00	99,390.09	91,000.00
	3402 HLTH & WELFARE BNFT CLASS	111,597.72	123,924.00	126,064.93	98,294.00
	3501 ST UNEMPL INSUR CERT	519.51	566.00	526.31	530.00
	3502 ST UNEMPL INSUR CLASS	417.23	459.00	362.00	437.00
	3601 WORKERS COMP INSUR CERT	11,209.22	12,226.00	16,464.64	11,408.00
	3602 WORKERS COMP INSUR CLASS	9,004.71	9,928.00	11,302.25	9,414.00
	3901 OTHR BENEFITS, CERT POST	6,476.40	8,862.00	10,580.85	5,299.00
	3902 OTHR BENEFITS, CLASS POST	22,147.66	13,661.00	17,150.74	12,190.00
	3981 RETRO BENEFITS-CERT	-784.57			
	SubTotal: 3000	-615,509.88	-712,212.00	-677,325.27	-655,008.00
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	2,741.86	5,000.00	5,561.67	5,000.00
	4315 TEST	1,371.22	3,000.00	2,170.73	3,000.00
	4330 SUBSCRIPTION-INSTRUCTION	10.00	750.00		750.00
	4350 NON INSTRUCTIONL SUPPLIES	42.43	250.00	523.11	250.00
	4410 INVENTORIED INST SUPPLY		5,000.00		5,000.00
	4450 INVNTRD NON-INST SUPPLY	3,364.46		613.19	
	SubTotal: 4000	-7,529.97	-14,000.00	-8,868.70	-14,000.00
	5000				
	5200 TRAVEL AND CONFERENCES	350.00	4,875.00	1,454.93	4,875.00
	5635 CONTRACT EQUIPMENT REPAIR		400.00		400.00
	5806 CO-OP FEE		1,506.00		1,506.00
	5807 CONSULTANT SERVICES	2,175.00		480.00	80,000.00
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	1,781.88		5,630.69	
	5852 SPECIAL ED. RELATED SRV	17,000.00			
	SubTotal: 5000	-21,306.88	-6,781.00	-7,565.62	-86,781.00
	SubTotal: Expense:1000-7999	-2,646,149.59	-2,774,475.47	-2,637,984.29	-2,633,172.21

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
230	RESOURCE SPECIALIST				
(Continued...)					
SubTotal: 230		9,023.16	1,480.65	-2,380,660.02	1,480.65

240 - SPEECH AND LANGUAGE PROGRAM

One of the Designated Instructional Services a district is required to provide students under special education laws is Speech and Language. Speech and language pathologists provide students with service in individual and small group instruction in speech articulation and/or language processing.

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Fund Manageme nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
240	SPEECH THERAPY				
	Revenue:8000-8999				
	8000				
	8980 CONTRIB FROM UNRESTR REV	839,761.62	944,251.00		944,251.00
	SubTotal: 8000	839,761.62	944,251.00	0.00	944,251.00
	SubTotal: Revenue:8000-8999	839,761.62	944,251.00	0.00	944,251.00
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	660,877.32	714,064.00	710,858.64	708,615.00
	1151 TEACHER,ADDL.COMPENSATION	5,917.82	10,222.00	2,409.98	12,222.00
	1171 TEACHER, SUBSTITUTES	234.00	22,600.00	11,472.24	22,600.00
	SubTotal: 1000	-667,029.14	-746,886.00	-724,740.86	-743,437.00
	2000				
	2171 INSTRUCT.AIDE, SUBSTITUTE	766.50			
	SubTotal: 2000	-766.50	0.00	0.00	0.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	96,251.98	108,312.00	117,975.38	118,339.00
	3311 OASDI/FICA - CERTIFICATED		2,283.00		2,159.00
	3312 OASDI/FICA - CLASSIFIED	47.55			
	3321 MEDICARE - CERTIFICATED	9,601.20	10,210.00	10,495.09	10,825.00
	3322 MEDICARE - CLASSIFIED	11.10			
	3401 HLTH & WELFARE BNFT CERT	45,569.70	51,215.00	48,654.30	39,000.00
	3501 ST UNEMPL INSUR CERT	331.03	351.00	361.97	375.00
	3502 ST UNEMPL INSUR CLASS	0.38			
	3601 WORKERS COMP INSUR CERT	7,143.94	7,599.00	11,302.73	8,057.00
	3602 WORKERS COMP INSUR CLASS	8.27			
	3901 OTHR BENEFITS, CERT POST	2,124.72	2,125.00	3,912.86	3,197.00
	3981 RETRO BENEFITS-CERT	-1,081.91			
	SubTotal: 3000	-160,007.96	-182,095.00	-192,702.33	-181,952.00

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Manageme nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
240	SPEECH THERAPY				
	Expense:1000-7999				
(Continued...)					
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	5,096.52	2,000.00	1,159.65	2,000.00
	4315 TEST	727.80	1,500.00	6,958.67	1,500.00
	4330 SUBSCRIPTION-INSTRUCTION		750.00		750.00
	SubTotal: 4000	-5,824.32	-4,250.00	-8,118.32	-4,250.00
	5000				
	5200 TRAVEL AND CONFERENCES	6,212.12	1,000.00	1,021.11	1,000.00
	5300 DUES AND MEMBERSHIPS		20.00		20.00
	5807 CONSULTANT SERVICES		10,000.00	3,411.53	13,592.00
	SubTotal: 5000	-6,212.12	-11,020.00	-4,432.64	-14,612.00
	SubTotal: Expense:1000-7999	-839,840.04	-944,251.00	-929,994.15	-944,251.00
	SubTotal: 240	-78.42	0.00	-929,994.15	0.00

270 - NON-PUBLIC SCHOOL SERVICE

The District contracts for outside services to meet the needs of students when unable to provide for them from within. Examples include tuition and related services such as occupational and physical therapy, nursing care, and behavior intervention. The hiring of two Occupational Therapists in 2016-17 and one Behavior Manager in 2018-19, who supervises several Behavior Technician has significantly reduced the District's need to place students on NPS or use contracted services.

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18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
270	NON-PUBLIC SCHOOL SERVICE				
	Revenue:8000-8999				
	8000				
	8097 PROPERTY TAXES TRANSFERS	45,816.86	67,484.55	345,419.21	67,484.55
	8181 SP ED ENTITL PER UDC	3,953.06	25,215.18		25,215.18
	8182 SP ED DISCRETNARY GRANTS	20,144.53	20,144.53	15,248.80	20,144.53
	8319 OTHER ST APPORTNMNT-PR YR	21,394.00			
	8699 ALL OTHER LOCAL REVENUE		560.00		560.00
	8980 CONTRIB FROM UNRESTR REV	692,358.79	410,738.63		410,738.63
	<u>SubTotal: 8000</u>	<u>783,667.24</u>	<u>524,142.89</u>	<u>360,668.01</u>	<u>524,142.89</u>
	<u>SubTotal: Revenue:8000-8999</u>	<u>783,667.24</u>	<u>524,142.89</u>	<u>360,668.01</u>	<u>524,142.89</u>
	Expense:1000-7999				
	5000				
	5100 Subagreements for Services	368,869.77	218,853.91	156,720.43	218,853.91
	5809 HEALTH SCREENING			59.20	
	5843 SPEC.ED.TRANSF.-PRIVATE	1,020.00			
	5851 SPECIAL ED. TUITION	151,030.66	121,031.14	108,850.04	121,031.14
	5852 SPECIAL ED. RELATED SRV	246,284.77	165,593.96	160,741.88	165,593.96
	5853 PRESCHOOL TUITION	25,820.00	20,144.53	5,240.00	20,144.53
	<u>SubTotal: 5000</u>	<u>-793,025.20</u>	<u>-525,623.54</u>	<u>-431,611.55</u>	<u>-525,623.54</u>
	<u>SubTotal: Expense:1000-7999</u>	<u>-793,025.20</u>	<u>-525,623.54</u>	<u>-431,611.55</u>	<u>-525,623.54</u>
	<u>SubTotal: 270</u>	<u>-9,357.96</u>	<u>-1,480.65</u>	<u>-70,943.54</u>	<u>-1,480.65</u>

290 – OCCUPATIONAL THERAPY

Prior to 2016-17, the District used contracted Occupational Therapists to serve students with Special Needs. In 2016-17 the District hired two full-time Occupational Therapists to serve the students in house and to save costs.

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18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
290	Occupational Therapy				
	Revenue:8000-8999				
	8000				
	8980 CONTRIB FROM UNRESTR REV	274,680.65	295,429.04		316,195.83
	SubTotal: 8000	274,680.65	295,429.04	0.00	316,195.83
	SubTotal: Revenue:8000-8999	274,680.65	295,429.04	0.00	316,195.83
	Expense:1000-7999				
	2000				
	2121 Occupational Therapist	208,372.98	220,956.04	220,956.04	226,334.00
	SubTotal: 2000	-208,372.98	-220,956.04	-220,956.04	-226,334.00
	3000				
	3202 PUB EMPL RETIRE SYS CLASS	32,284.74	39,732.17	39,909.07	46,925.00
	3312 OASDI/FICA - CLASSIFIED	12,378.04	13,200.00	13,162.41	14,068.00
	3322 MEDICARE - CLASSIFIED	2,894.86	3,086.00	3,078.30	3,289.00
	3402 HLTH & WELFARE BNFT CLASS	10,014.75	13,980.00	11,347.08	20,524.00
	3502 ST UNEMPL INSUR CLASS	99.86	106.00	106.16	113.00
	3602 WORKERS COMP INSUR CLASS	2,153.98	2,298.00	3,315.27	2,448.00
	3902 OTHR BENEFITS, CLASS POST	112.00	164.00	204.13	588.00
	SubTotal: 3000	-59,938.23	-72,566.17	-71,122.42	-87,955.00
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	789.76	1,378.60	1,398.15	1,378.60
	4315 TEST	340.98	298.19	1,073.30	298.19
	4330 SUBSCRIPTION-INSTRUCTION	30.00			
	SubTotal: 4000	-1,160.74	-1,676.79	-2,471.45	-1,676.79
	5000				
	5200 TRAVEL AND CONFERENCES	5,208.70	30.04	545.70	30.04
	5818 LICENSING (SOFTWARE,MOVIE,PROD)		200.00	200.00	200.00
	SubTotal: 5000	-5,208.70	-230.04	-745.70	-230.04

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
290	Occupational Therapy Expense:1000-7999				
(Continued...)					
	SubTotal: Expense:1000-7999	-274,680.65	-295,429.04	-295,295.61	-316,195.83
	SubTotal: 290	0.00	0.00	-295,295.61	0.00

291 – BEHAVIOR THERAPY

Prior to 2016-17, the District used contracted Occupational Therapists to serve students with Special Needs. In 2016-17 the District hired two full-time Occupational Therapists to serve the students in house and to save costs.

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District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
291	Revenue:8000-8999				
	8000				
	8980 CONTRIB FROM UNRESTR REV		235,745.47		352,415.29
	SubTotal: 8000	0.00	235,745.47	0.00	352,415.29
	SubTotal: Revenue:8000-8999	0.00	235,745.47	0.00	352,415.29
	Expense:1000-7999				
	2000				
	2123 BEHAVIOR TECHNICIAN		59,417.97	65,290.45	145,258.00
	2124 Behavior Manager		110,164.28	110,164.28	123,003.00
	2154 Behavior Manager Addl. Comp			723.00	
	SubTotal: 2000	0.00	-169,582.25	-176,177.73	-268,261.00
	3000				
	3101 ST TEACH RETIRE SYS CERT		1,497.83	1,497.83	
	3102 ST TEACH RETIRE SYS CLASS		-1,384.00	-1,536.90	
	3202 PUB EMPL RETIRE SYS CLASS		30,520.36	31,733.94	55,991.00
	3312 OASDI/FICA - CLASSIFIED		10,566.85	11,000.61	16,744.00
	3321 MEDICARE - CERTIFICATED		132.45	132.45	
	3322 MEDICARE - CLASSIFIED		2,335.31	2,436.79	3,916.00
	3401 HLTH & WELFARE BNFT CERT		960.00	960.00	
	3402 HLTH & WELFARE BNFT CLASS		13,597.10	15,412.80	
	3501 ST UNEMPL INSUR CERT		4.57	4.57	
	3502 ST UNEMPL INSUR CLASS		80.59	84.05	136.00
	3601 WORKERS COMP INSUR CERT		142.65	142.65	
	3602 WORKERS COMP INSUR CLASS		2,515.06	2,624.35	2,912.00
	3902 OTHR BENEFITS, CLASS POST		739.16	1,847.90	
	SubTotal: 3000	0.00	-61,707.93	-66,341.04	-79,699.00
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		766.99	944.98	766.99
	4350 NON INSTRUCTIONL SUPPLIES		173.75	173.95	173.75

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
291	Expense:1000-7999				
	4000				
	(Continued...)				
	4354 PRINTING		89.64	89.64	89.64
	SubTotal: 4000	0.00	-1,030.38	-1,208.57	-1,030.38
	5000				
	5200 TRAVEL AND CONFERENCES		3,424.91	3,535.87	3,424.91
	5807 CONSULTANT SERVICES			132.00	
	SubTotal: 5000	0.00	-3,424.91	-3,667.87	-3,424.91
	SubTotal: Expense:1000-7999	0.00	-235,745.47	-247,395.21	-352,415.29
	SubTotal: 291	0.00	0.00	-247,395.21	0.00

310 – TITLE II PART A

The No Child Left Behind Act of 2001 (NCLB), which reauthorized the Elementary and Secondary Education Act of 1965 (ESEA), places major emphasis on teacher quality as a factor in improving student achievement. Class size reduction and professional development are among the activities allowable in this program. The District spends this money on teacher professional development.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
310	NCLB TITLE II TEACH QULTY				
	Revenue:8000-8999				
	8000				
	8290 ALL OTHER FEDERAL REVENUE	16,357.00	18,313.00	4,378.00	18,313.00
	SubTotal: 8000	16,357.00	18,313.00	4,378.00	18,313.00
	SubTotal: Revenue:8000-8999	16,357.00	18,313.00	4,378.00	18,313.00
	Expense:1000-7999				
	5000				
	5200 TRAVEL AND CONFERENCES	1,479.57	12,095.00		12,095.00
	5807 CONSULTANT SERVICES	13,940.01	6,218.00	6,218.01	6,218.00
	SubTotal: 5000	-15,419.58	-18,313.00	-6,218.01	-18,313.00
	SubTotal: Expense:1000-7999	-15,419.58	-18,313.00	-6,218.01	-18,313.00
	SubTotal: 310	937.42	0.00	-1,840.01	0.00

320 - SPECIAL EDUCATION ADMINISTRATION

The Director of Student Services is charged with administering and supervising the Special Education program, and with providing all our special needs students with appropriate school district, county, or non-public school educational services. The Director of Student Services is directly responsible for attending school level IEP (Individual Educational Plan) meetings and county and state meetings regarding Special Education. The Director supervises, in conjunction with site administrators, the instructional program of the resource specialists and learning centers, instructional aides, paraeducators, speech and language pathologists, counselors, school psychologists, and occupational therapists.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
320	SPECIAL ED. ADMIN				
	Revenue:8000-8999				
	8000				
	8182 SP ED DISCRETNARY GRANTS	-10.68	56.27		56.27
	8980 CONTRIB FROM UNRESTR REV	461,496.63	529,285.78		555,412.00
	SubTotal: 8000	461,485.95	529,342.05	0.00	555,468.27
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	SubTotal: Revenue:8000-8999	461,485.95	529,342.05	0.00	555,468.27
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	Expense:1000-7999				
	1000				
	1303 DIRECTOR SALARY	148,884.18	160,102.94	165,049.33	170,699.00
	1353 DIRECTOR, ADDL.COMP	777.60	778.00	712.80	778.00
	SubTotal: 1000	-149,661.78	-160,880.94	-165,762.13	-171,477.00
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	2000				
	2401 CLERICAL SALARIES	64,032.75	68,307.84	69,554.03	74,298.00
	2451 CLERICAL, ADDL. COMP	2,907.39		3,437.29	
	2471 CLERICAL, SUBSTITUTE	504.00	1,900.00	115.50	1,900.00
	SubTotal: 2000	-67,444.14	-70,207.84	-73,106.82	-76,198.00
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	3000				
	3101 ST TEACH RETIRE SYS CERT	21,439.31	25,043.00	26,870.04	28,637.00
	3202 PUB EMPL RETIRE SYS CLASS	9,906.06	11,601.00	12,562.86	15,404.00
	3312 OASDI/FICA - CLASSIFIED	3,540.78	4,092.00	4,105.18	4,724.00
	3321 MEDICARE - CERTIFICATED	2,097.32	2,231.00	2,395.70	2,486.00
	3322 MEDICARE - CLASSIFIED	867.78	957.00	1,004.27	1,105.00
	3401 HLTH & WELFARE BNFT CERT	5,523.24	10,693.00	10,065.89	11,700.00
	3402 HLTH & WELFARE BNFT CLASS	8,909.00	13,281.00	10,024.00	13,068.00
	3501 ST UNEMPL INSUR CERT	72.32	77.00	82.60	86.00
	3502 ST UNEMPL INSUR CLASS	29.92	33.00	34.62	38.00
	3601 WORKERS COMP INSUR CERT	1,560.57	1,660.00	2,580.08	1,850.00
	3602 WORKERS COMP INSUR CLASS	645.74	712.00	1,081.60	822.00
	3901 OTHR BENEFITS, CERT POST	620.54			

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
320	SPECIAL ED. ADMIN				
	Expense:1000-7999				
	3000				
(Continued...)					
	SubTotal: 3000	-55,212.58	-70,380.00	-70,806.84	-79,920.00
	4000				
	4315 TEST		9,500.00	3,571.90	9,500.00
	4350 NON INSTRUCTIONL SUPPLIES	3,511.54	750.00	3,734.46	750.00
	4354 PRINTING		100.00	145.16	100.00
	SubTotal: 4000	-3,511.54	-10,350.00	-7,451.52	-10,350.00
	5000				
	5100 Subagreements for Services	12,429.00			
	5200 TRAVEL AND CONFERENCES	3,990.22	9,674.27	5,155.24	9,674.27
	5300 DUES AND MEMBERSHIPS	1,704.70	1,480.00	1,650.61	1,480.00
	5615 RENTAL/LEASE OF EQUIPMENT		500.00		500.00
	5635 CONTRACT EQUIPMENT REPAIR		100.00		100.00
	5807 CONSULTANT SERVICES	3,877.60		5,795.22	
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	10.00	1,000.00	65.00	1,000.00
	5819 OTHER SVC./OPERATING EXP	889.37			
	5822 LEGAL FEES - OTHER OTHER	4,202.12	25,000.00	15,000.00	25,000.00
	5843 SPEC.ED.TRANSF.-PRIVATE	70,944.06	81,289.00	25,994.50	81,289.00
	5853 PRESCHOOL TUITION			8,720.00	
	5906 POSTAGE	26.80	110.00	16.54	110.00
	SubTotal: 5000	-98,073.87	-119,153.27	-62,397.11	-119,153.27
	7000				
	7142 OTHR TUIT EX-COST TO CNTY	87,625.16	98,370.00	58,667.53	98,370.00
	SubTotal: 7000	-87,625.16	-98,370.00	-58,667.53	-98,370.00
	SubTotal: Expense:1000-7999	-461,529.07	-529,342.05	-438,191.95	-555,468.27
	SubTotal: 320	-43.12	0.00	-438,191.95	0.00

330 - SCHOOL ADMINISTRATION

This program provides the administrative support to each of our schools. A principal and school secretary are assigned to each of our elementary schools. Because of the increase in the number of students in attendance and the complexity of the programs offered, a principal and two secretaries are assigned to the middle school. Additionally, an Assistant Principal provides counseling and guidance services in the middle school.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
330	SCHOOL ADMINISTRATION				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE	2,456.74			
	SubTotal: 8000	2,456.74	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999	2,456.74	0.00	0.00	0.00
	Expense:1000-7999				
	1000				
	1151 TEACHER,ADDL.COMPENSATION	1,611.04	420.00		670.00
	1171 TEACHER, SUBSTITUTES		985.00		985.00
	1251 COUNSELOR,ADDL.COMP		1,150.00		
	1302 PRINCIPAL SALARY	594,106.08	609,238.00	594,652.06	596,656.00
	1304 ASST PRINCIPAL SALARY	130,916.99	134,807.00	129,538.58	134,553.00
	1352 PRINCIPAL,ADDL.COMP	4,226.40	3,326.00	13,370.50	1,728.00
	1354 ASST PRINC, ADDL. COMP	864.00	864.00		864.00
	SubTotal: 1000	-731,724.51	-750,790.00	-737,561.14	-735,456.00
	2000				
	2151 INSTRUCT.AIDE,ADDL.COMP	102.16			
	2401 CLERICAL SALARIES	312,953.28	328,958.00	323,292.59	324,461.00
	2451 CLERICAL, ADDL. COMP	402.72	1,423.00	609.03	1,066.00
	2471 CLERICAL, SUBSTITUTE	5,717.50	8,101.00	6,564.18	7,808.00
	SubTotal: 2000	-319,175.66	-338,482.00	-330,465.80	-333,335.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	104,730.71	122,154.00	119,079.75	122,631.00
	3202 PUB EMPL RETIRE SYS CLASS	48,490.63	56,808.00	58,566.94	67,399.00
	3311 OASDI/FICA - CERTIFICATED		88.00		88.00
	3312 OASDI/FICA - CLASSIFIED	19,706.94	20,321.00	20,457.58	21,121.00
	3321 MEDICARE - CERTIFICATED	10,330.11	10,908.00	10,553.76	10,706.00
	3322 MEDICARE - CLASSIFIED	4,608.90	4,756.00	4,784.46	4,941.00
	3401 HLTH & WELFARE BNFT CERT	18,647.03	51,934.18	41,456.23	11,050.00

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Fund Manageme nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
330	SCHOOL ADMINISTRATION				
	Expense:1000-7999				
	3000				
	(Continued...)				
	3402 HLTH & WELFARE BNFT CLASS	22,356.32	27,960.00	24,399.84	21,048.00
	3501 ST UNEMPL INSUR CERT	356.25	376.00	363.96	370.00
	3502 ST UNEMPL INSUR CLASS	158.91	166.00	164.98	171.00
	3601 WORKERS COMP INSUR CERT	7,686.18	8,129.00	11,365.98	7,978.00
	3602 WORKERS COMP INSUR CLASS	3,429.38	3,559.00	5,152.66	3,685.00
	3901 OTHR BENEFITS, CERT POST	12,071.98	1,844.00	742.26	2,373.00
	3902 OTHR BENEFITS, CLASS POST	5,575.68	5,326.00	5,854.10	7,160.00
	3981 RETRO BENEFITS-CERT	-318.54			
	SubTotal: 3000	-257,830.48	-314,329.18	-302,942.50	-280,721.00
	4000				
	4230 OTHR BOOKS-NO STUDENT USE	687.90	500.00	308.03	550.00
	4350 NON INSTRUCTIONL SUPPLIES	7,631.96	15,881.00	9,760.86	13,659.00
	4354 PRINTING	704.32	1,015.00	182.76	1,115.00
	4450 INVNTRD NON-INST SUPPLY		16,792.63	16,792.63	16,792.63
	SubTotal: 4000	-9,024.18	-34,188.63	-27,044.28	-32,116.63
	5000				
	5200 TRAVEL AND CONFERENCES	1,390.20	7,154.00	8,758.30	9,020.00
	5300 DUES AND MEMBERSHIPS	6,799.71	6,000.00	6,289.63	6,000.00
	5635 CONTRACT EQUIPMENT REPAIR	30,534.62	32,022.00	32,445.92	31,319.00
	5636 CONTRACT EQUIP-OVERAGES	1,418.38	1,316.00		1,426.00
	5807 CONSULTANT SERVICES		1,050.00		1,050.00
	5818 LICENSING (SOFTWRE,MOVIE,PROD)	247.00		-209.00	
	5819 OTHER SVC./OPERATING EXP		200.00	225.00	200.00
	5822 LEGAL FEES - OTHER OTHER	3,945.24	3,470.38	3,470.38	3,470.38
	5906 POSTAGE	195.74	293.00		320.00
	SubTotal: 5000	-44,530.89	-51,505.38	-50,980.23	-52,805.38
	7000				
	7438 DEBT SERVICE - INTEREST	9,782.40			

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Management		Description	17-18	18-19	18-19	19-20
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
330	SCHOOL ADMINISTRATION					
	Expense:1000-7999					
	7000					
(Continued...)						
	7439	DEBT SERV-COPIER PRINC/INTERST	39,129.60	48,958.00	48,912.00	48,958.00
	SubTotal: 7000		-48,912.00	-48,958.00	-48,912.00	-48,958.00
	SubTotal: Expense:1000-7999		-1,411,197.72	-1,538,253.19	-1,497,905.95	-1,483,392.01
	SubTotal: 330		-1,408,740.98	-1,538,253.19	-1,497,905.95	-1,483,392.01

340 - INSTRUCTIONAL LEADERSHIP

The Superintendent and the Director of Educational Services are directly responsible for staff development programs within the School District. The purpose of this program is to improve the education offered to students by providing, supporting, and encouraging activities that increase the skill, efficiency, creativity, and satisfaction with which certificated and classified employees do their work. The program:

- surveys needs and interests of staff members
- informs staff members of professional growth opportunities
- organizes and coordinates activities provided by the District
- processes applications for attendance at outside programs
- conducts evaluation of internal and external programs

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Manageme nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
340	INSTR LEADERSHIP/INSERV				
	Expense:1000-7999				
	1000				
	1151 TEACHER,ADDL.COMPENSATION	28,133.29	82,731.00	33,029.56	101,730.00
	1171 TEACHER, SUBSTITUTES	34,162.11	8,000.00	44,295.19	8,000.00
	1303 DIRECTOR SALARY	157,968.08	157,192.00	174,944.72	179,388.00
	1353 DIRECTOR, ADDL.COMP	864.00	864.00	792.00	
	SubTotal: 1000	-221,127.48	-248,787.00	-253,061.47	-289,118.00
	2000				
	2151 INSTRUCT.AIDE,ADDL.COMP			157.48	
	2154 Behavior Manager Addl. Comp			240.00	
	2171 INSTRUCT.AIDE, SUBSTITUTE	134.82			
	2401 CLERICAL SALARIES	111,976.72	114,224.00	116,209.20	118,266.00
	SubTotal: 2000	-112,111.54	-114,224.00	-116,606.68	-118,266.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	29,628.91	37,472.00	38,108.76	30,259.00
	3202 PUB EMPL RETIRE SYS CLASS	17,352.24	20,403.00	21,013.07	24,520.00
	3311 OASDI/FICA - CERTIFICATED	522.74	7,498.00	514.26	6,692.00
	3312 OASDI/FICA - CLASSIFIED	6,839.71	6,989.00	7,220.68	7,332.00
	3321 MEDICARE - CERTIFICATED	2,917.23	4,138.00	3,664.47	4,194.00
	3322 MEDICARE - CLASSIFIED	1,599.62	1,635.00	1,688.72	1,715.00
	3401 HLTH & WELFARE BNFT CERT	6,136.98	18,548.00	6,514.15	
	3402 HLTH & WELFARE BNFT CLASS			868.02	
	3501 ST UNEMPL INSUR CERT	101.51	143.00	126.45	146.00
	3502 ST UNEMPL INSUR CLASS	55.15	56.00	58.21	59.00
	3601 WORKERS COMP INSUR CERT	2,186.21	3,087.00	3,946.41	3,118.00
	3602 WORKERS COMP INSUR CLASS	1,190.22	1,216.00	1,818.69	1,276.00
	3901 OTHR BENEFITS, CERT POST	689.49		970.33	
	3902 OTHR BENEFITS, CLASS POST			989.00	
	SubTotal: 3000	-69,220.01	-101,185.00	-87,501.22	-79,311.00
	4000				

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
340	INSTR LEADERSHIP/INSERV				
	Expense:1000-7999				
	4000				
(Continued...)					
	4230 OTHR BOOKS-NO STUDENT USE	1,631.25	1,000.00	720.24	1,000.00
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	5,994.44	600.00	507.89	600.00
	4330 SUBSCRIPTION-INSTRUCTION	999.00	1,000.00		1,000.00
	4350 NON INSTRUCTIONL SUPPLIES	14,268.01	13,227.00	19,239.31	10,000.00
	4354 PRINTING		400.00	101.22	400.00
	<u>SubTotal: 4000</u>	<u>-22,892.70</u>	<u>-16,227.00</u>	<u>-20,568.66</u>	<u>-13,000.00</u>
	5000				
	5200 TRAVEL AND CONFERENCES	44,891.78	59,857.00	68,317.80	45,000.00
	5300 DUES AND MEMBERSHIPS	1,633.73	1,525.00	1,525.00	1,525.00
	5807 CONSULTANT SERVICES	51,295.55	55,550.00	59,718.66	47,000.00
	5819 OTHER SVC./OPERATING EXP		400.00		400.00
	<u>SubTotal: 5000</u>	<u>-97,821.06</u>	<u>-117,332.00</u>	<u>-129,561.46</u>	<u>-93,925.00</u>
	<u>SubTotal: Expense:1000-7999</u>	<u>-523,172.79</u>	<u>-597,755.00</u>	<u>-607,299.49</u>	<u>-593,620.00</u>
	<u>SubTotal: 340</u>	<u>-523,172.79</u>	<u>-597,755.00</u>	<u>-607,299.49</u>	<u>-593,620.00</u>

450 - ECONOMIC IMPACT AID/LEP

Prior to implementation of LCFF, Economic Impact Aid funding, a State categorical, was reported in this program and funds were used to educate limited English proficient students. This source of funding is now distributed by the State as part of the LCFF. The District will continue to use this program to report expenditures related to education targeted to support English learners and/or pupils redesignated as fluent English proficient.

In 2012-13, the expenditure reduction plan eliminated the 1.0 FTE English Learner teacher who served all English Learner students district-wide. Service is now provided in the classroom by the classroom teacher.

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Management	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
450	ECONOMIC IMPACT AIDE				
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY		45,601.00	46,318.36	47,370.00
	1151 TEACHER,ADDL.COMPENSATION			3,972.00	5,000.00
	1171 TEACHER, SUBSTITUTES	156.00		180.00	
	1303 DIRECTOR SALARY	16,542.62	18,339.00	18,338.75	18,967.00
	1353 DIRECTOR, ADDL.COMP	86.40	86.00	79.20	86.00
	SubTotal: 1000	-16,785.02	-64,026.00	-68,888.31	-71,423.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	2,404.65	10,424.00	11,271.91	11,093.00
	3311 OASDI/FICA - CERTIFICATED				310.00
	3321 MEDICARE - CERTIFICATED	235.30	928.00	999.50	1,035.00
	3401 HLTH & WELFARE BNFT CERT	613.74	3,250.00	2,899.99	3,250.00
	3501 ST UNEMPL INSUR CERT	8.08	33.00	34.46	36.00
	3601 WORKERS COMP INSUR CERT	175.04	1,014.00	1,076.34	771.00
	3901 OTHR BENEFITS, CERT POST	68.95		225.23	
	SubTotal: 3000	-3,505.76	-15,649.00	-16,507.43	-16,495.00
	4000				
	4210 OTHER BOOKS - STUDENT USE		100.00		100.00
	4230 OTHR BOOKS-NO STUDENT USE		300.00		300.00
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		300.00	728.56	300.00
	4315 TEST	10.17	200.00		200.00
	SubTotal: 4000	-10.17	-900.00	-728.56	-900.00
	5000				
	5200 TRAVEL AND CONFERENCES		4,500.00	55.68	4,500.00
	5807 CONSULTANT SERVICES	460.00		920.00	
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	1,815.00		1,795.28	
	SubTotal: 5000	-2,275.00	-4,500.00	-2,770.96	-4,500.00
	SubTotal: Expense:1000-7999	-22,575.95	-85,075.00	-88,895.26	-93,318.00

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
450	ECONOMIC IMPACT AIDE				
(Continued...)					
SubTotal: 450		-22,575.95	-85,075.00	-88,895.26	-93,318.00

478 – TOBACCO USE PREVENTION (TUPE)

This program is used to track the Tobacco-Use Prevention Education Funding and expenditures for Grades 6-8. With TUPE Cohort I Tier 1 (07/01/2016 to 06/30/2019), the District is awarded \$5,500 over the three-year span, with \$2,245 for 2016-17, \$1,125 for 2017-18, and \$2,125 for 2018-19. A very small portion of Crocker Counselor's salary is paid out of this program.

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District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Manageme nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
478	TOBACCO USE PREVEN.(TUPE)				
	Revenue:8000-8999				
	8000				
	8590 ALL OTHER STATE REVENUES	1,125.00	2,125.00		2,125.00
	SubTotal: 8000	1,125.00	2,125.00	0.00	2,125.00
	SubTotal: Revenue:8000-8999	1,125.00	2,125.00	0.00	2,125.00
	Expense:1000-7999				
	1000				
	1201 COUNSELOR	900.00	1,372.00	3,653.90	508.00
	1251 COUNSELOR,ADDL.COMP			159.04	
	SubTotal: 1000	-900.00	-1,372.00	-3,812.94	-508.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	52.09	78.00	620.79	629.00
	3321 MEDICARE - CERTIFICATED	48.00	51.00	55.28	55.00
	3401 HLTH & WELFARE BNFT CERT	87.91	84.00	358.72	390.00
	3501 ST UNEMPL INSUR CERT	2.00	2.00	1.87	2.00
	3601 WORKERS COMP INSUR CERT	35.00	38.00	59.46	41.00
	SubTotal: 3000	-225.00	-253.00	-1,096.12	-1,117.00
	5000				
	5807 CONSULTANT SERVICES		500.00	500.00	500.00
	SubTotal: 5000	0.00	-500.00	-500.00	-500.00
	SubTotal: Expense:1000-7999	-1,125.00	-2,125.00	-5,409.06	-2,125.00
	SubTotal: 478	0.00	0.00	-5,409.06	0.00

480 – GIFTED & TALENTED (GATE)

This program tracks budget and expenditures for the District's Gifted and Talented (GATE) program.

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
480	GIFTED & TALENTED (GATE)				
	Expense:1000-7999				
	4000				
	4230 OTHR BOOKS-NO STUDENT USE			45.24	
	4315 TEST	2,015.33	3,333.63	3,335.31	3,333.63
	SubTotal: 4000	-2,015.33	-3,333.63	-3,380.55	-3,333.63
	5000				
	5200 TRAVEL AND CONFERENCES			1,834.95	
	5807 CONSULTANT SERVICES	1,521.46		249.29	
	SubTotal: 5000	-1,521.46	0.00	-2,084.24	0.00
	SubTotal: Expense:1000-7999	-3,536.79	-3,333.63	-5,464.79	-3,333.63
	SubTotal: 480	-3,536.79	-3,333.63	-5,464.79	-3,333.63

510 - HEALTH SERVICES

The District provides vision, hearing and scoliosis testing to students of the District.

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Manageme nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
510	HEALTH SERVICES				
	Expense:1000-7999				
	1000				
	1203 SCHOOL NURSE SALARIES		28,505.00	29,352.04	30,541.00
	1251 COUNSELOR,ADDL.COMP			2,119.80	
	SubTotal: 1000	0.00	-28,505.00	-31,471.84	-30,541.00
	2000				
	2205 NURSE	27,626.00			
	2206 HEALTH SERVICES ASSISTANT		10,474.00	10,474.17	10,999.00
	2251 MAINT/OPER, ADDL. COMP	490.00		115.79	
	SubTotal: 2000	-28,116.00	-10,474.00	-10,589.96	-10,999.00
	3000				
	3311 OASDI/FICA - CERTIFICATED		1,767.00	1,819.81	1,894.00
	3312 OASDI/FICA - CLASSIFIED	1,743.19	1,951.00	656.61	682.00
	3321 MEDICARE - CERTIFICATED		510.00	425.60	443.00
	3322 MEDICARE - CLASSIFIED	407.69	456.00	153.59	159.00
	3501 ST UNEMPL INSUR CERT		14.00	14.70	15.00
	3502 ST UNEMPL INSUR CLASS	14.07	16.00	5.32	6.00
	3601 WORKERS COMP INSUR CERT		445.00	458.38	330.00
	3602 WORKERS COMP INSUR CLASS	303.36	492.00	165.34	119.00
	SubTotal: 3000	-2,468.31	-5,651.00	-3,699.35	-3,648.00
	4000				
	4350 NON INSTRUCTIONL SUPPLIES	1,713.93	2,400.00	1,331.61	2,500.00
	SubTotal: 4000	-1,713.93	-2,400.00	-1,331.61	-2,500.00
	5000				
	5200 TRAVEL AND CONFERENCES	27.25			
	5807 CONSULTANT SERVICES	13,796.25	100.00	100.00	
	5819 OTHER SVC./OPERATING EXP		100.00		100.00
	SubTotal: 5000	-13,823.50	-200.00	-100.00	-100.00

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
510	HEALTH SERVICES				
	Expense:1000-7999				
(Continued...)					
	SubTotal: Expense:1000-7999	-46,121.74	-47,230.00	-47,192.76	-47,788.00
	SubTotal: 510	-46,121.74	-47,230.00	-47,192.76	-47,788.00

520 - GUIDANCE

This program supports all testing and counseling services provided by the school psychologists and counselors. Included in this program are the costs for all standardized testing done within the District.

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
520	GUIDANCE				
	Revenue:8000-8999				
	8000				
	8590 ALL OTHER STATE REVENUES	4,408.46	4,116.00	4,116.00	4,116.00
	8699 ALL OTHER LOCAL REVENUE	150,000.00	150,000.00	150,000.00	150,000.00
	8980 CONTRIB FROM UNRESTR REV	80,841.14	72,161.00		72,161.00
	<u>SubTotal: 8000</u>	<u>235,249.60</u>	<u>226,277.00</u>	<u>154,116.00</u>	<u>226,277.00</u>
	<u>SubTotal: Revenue:8000-8999</u>	<u>235,249.60</u>	<u>226,277.00</u>	<u>154,116.00</u>	<u>226,277.00</u>
	Expense:1000-7999				
	1000				
	1201 COUNSELOR	379,913.47	377,548.00	368,016.65	380,005.00
	1202 PSYCHOLOGIST	225,538.76	243,907.00	247,305.00	247,215.00
	1251 COUNSELOR,ADDL.COMP	1,794.80	3,950.00	5,382.41	3,270.00
	1271 CERT PUPIL SUPPORT, SUBSTITUTE	1,620.00			
	<u>SubTotal: 1000</u>	<u>-608,867.03</u>	<u>-625,405.00</u>	<u>-620,704.06</u>	<u>-630,490.00</u>
	3000				
	3101 ST TEACH RETIRE SYS CERT	87,703.43	101,323.00	101,050.26	104,896.00
	3311 OASDI/FICA - CERTIFICATED		128.00		128.00
	3321 MEDICARE - CERTIFICATED	8,626.72	9,095.00	8,842.77	9,186.00
	3401 HLTH & WELFARE BNFT CERT	50,070.90	63,636.00	55,497.09	36,134.00
	3501 ST UNEMPL INSUR CERT	297.08	314.00	304.87	318.00
	3601 WORKERS COMP INSUR CERT	6,419.64	6,767.00	9,523.23	6,835.00
	3901 OTHR BENEFITS, CERT POST	7,059.55	2,487.00	2,604.85	3,038.00
	3981 RETRO BENEFITS-CERT	-629.57			
	<u>SubTotal: 3000</u>	<u>-159,547.75</u>	<u>-183,750.00</u>	<u>-177,823.07</u>	<u>-160,535.00</u>
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	103.06	500.00		800.00
	4315 TEST	6,655.99	653.40	1,318.78	653.40
	4330 SUBSCRIPTION-INSTRUCTION		460.00		460.00
	4350 NON INSTRUCTIONL SUPPLIES	53.89	1,277.00	954.32	600.00

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18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
520	GUIDANCE				
	Expense:1000-7999				
	4000				
(Continued...)					
	4354 PRINTING		100.00		100.00
	4450 INVNTRD NON-INST SUPPLY			200.00	
	<u>SubTotal: 4000</u>	-6,812.94	-2,990.40	-2,473.10	-2,613.40
	5000				
	5200 TRAVEL AND CONFERENCES	432.87		829.96	
	5300 DUES AND MEMBERSHIPS		200.00		200.00
	5807 CONSULTANT SERVICES	69,962.50	72,161.00	80,686.00	72,161.00
	5819 OTHER SVC./OPERATING EXP		240.00		240.00
	<u>SubTotal: 5000</u>	-70,395.37	-72,601.00	-81,515.96	-72,601.00
	<u>SubTotal: Expense:1000-7999</u>	-845,623.09	-884,746.40	-882,516.19	-866,239.40
	<u>SubTotal: 520</u>	-610,373.49	-658,469.40	-728,400.19	-639,962.40

610 - BOARD OF EDUCATION

The Board of Education establishes policy for the governance of the Hillsborough City School District and is responsible for the acquisition and expenditure of all funds.

This program provides support for the five elected members of the Board of Education. Expenditures in this program include audit fees, Board election fees as needed, memberships, supplies, clerical assistance for Board meetings, and reimbursement of Board members' expenditures for District businesses.

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District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
610	BOARD OF EDUCATION				
	Expense:1000-7999				
	2000				
	2401 CLERICAL SALARIES	43,743.55	43,846.00	43,761.60	43,762.00
	2451 CLERICAL, ADDL. COMP	316.80		316.80	
	SubTotal: 2000	-44,060.35	-43,846.00	-44,078.40	-43,762.00
	3000				
	3202 PUB EMPL RETIRE SYS CLASS	6,576.71	7,665.00	7,904.18	9,073.00
	3312 OASDI/FICA - CLASSIFIED	2,584.63	2,625.00	2,603.64	2,713.00
	3322 MEDICARE - CLASSIFIED	604.44	614.00	608.84	635.00
	3402 HLTH & WELFARE BNFT CLASS	212.80		1,373.51	
	3502 ST UNEMPL INSUR CLASS	20.82	21.00	20.89	22.00
	3602 WORKERS COMP INSUR CLASS	449.76	457.00	655.76	472.00
	3902 OTHR BENEFITS, CLASS POST	1,422.80		631.20	
	SubTotal: 3000	-11,871.96	-11,382.00	-13,798.02	-12,915.00
	4000				
	4350 NON INSTRUCTIONL SUPPLIES	6,595.15	7,000.00	3,838.92	7,000.00
	4351 SUBSCRIPTION-NON INSTRUCT	11,395.00	9,100.00	7,105.00	9,100.00
	4354 PRINTING	669.04	2,677.00	2,677.00	2,677.00
	SubTotal: 4000	-18,659.19	-18,777.00	-13,620.92	-18,777.00
	5000				
	5200 TRAVEL AND CONFERENCES	922.44	3,746.00	3,745.66	3,746.00
	5300 DUES AND MEMBERSHIPS	16.17	7,406.40	9,099.00	7,406.40
	5807 CONSULTANT SERVICES	2,700.00	2,500.00	1,900.00	2,500.00
	5819 OTHER SVC./OPERATING EXP	582.90	500.00	474.15	500.00
	5823 AUDIT SERVICES	15,500.00	15,500.00	15,500.00	18,600.00
	5829 OTHER BUS/ADMIN SERVICES	5,335.00	0.00		0.00
	5902 CELL PHONES	28.80	1,400.00		1,400.00
	5906 POSTAGE	457.13	1,755.00	1,775.00	1,755.00
	SubTotal: 5000	-25,542.44	-32,807.40	-32,493.81	-35,907.40

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
610	BOARD OF EDUCATION				
	Expense:1000-7999				
(Continued...)					
	SubTotal: Expense:1000-7999	-100,133.94	-106,812.40	-103,991.15	-111,361.40
	SubTotal: 610	-100,133.94	-106,812.40	-103,991.15	-111,361.40

620 - GENERAL ADMINISTRATION

The Superintendent provides the overall leadership for educational programs of the District. He serves to implement Board policies and administer the operation of all schools and support programs, ensuring that Federal and State laws and regulations are effectively carried out. This office represents the District before the public and keeps the Board continuously informed of all aspects of the District operations.

This program provides support for the Superintendent in terms of clerical assistance and office supplies and equipment. Legal and public relations services are provided. It also supports expenses incurred by the Superintendent on behalf of the District.

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District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
620	GENERAL ADMINISTRATION				
	Expense:1000-7999				
	1000				
	1301 SUPERINTENDENT SALARY	130,455.69	128,071.83	121,867.91	128,535.00
	1351 SUPERINTENDENT,ADDL.COMP	2,532.78	8,760.00	6,076.38	6,000.00
	SubTotal: 1000	-132,988.47	-136,831.83	-127,944.29	-134,535.00
	2000				
	2401 CLERICAL SALARIES	80,586.94	71,289.36	72,225.00	72,225.00
	2451 CLERICAL, ADDL. COMP	475.20	300.00	475.20	300.00
	2471 CLERICAL, SUBSTITUTE	3,737.99	1,200.00	3,160.50	1,200.00
	SubTotal: 2000	-84,800.13	-72,789.36	-75,860.70	-73,725.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	17,663.72	17,989.00	19,840.97	20,463.00
	3202 PUB EMPL RETIRE SYS CLASS	12,230.95	14,573.00	13,045.34	14,974.00
	3311 OASDI/FICA - CERTIFICATED				527.00
	3312 OASDI/FICA - CLASSIFIED	5,006.97	5,085.00	4,535.48	4,571.00
	3321 MEDICARE - CERTIFICATED	1,757.10	1,602.00	1,745.57	2,074.00
	3322 MEDICARE - CLASSIFIED	1,170.98	1,189.00	1,060.75	1,069.00
	3401 HLTH & WELFARE BNFT CERT	2,985.23	9,274.00	5,931.95	6,500.00
	3402 HLTH & WELFARE BNFT CLASS	2,519.85	2,495.00	4,160.48	3,267.00
	3501 ST UNEMPL INSUR CERT	60.53	55.00	59.70	72.00
	3502 ST UNEMPL INSUR CLASS	40.39	41.00	36.61	37.00
	3601 WORKERS COMP INSUR CERT	1,307.35	1,192.00	1,859.74	1,543.00
	3602 WORKERS COMP INSUR CLASS	871.29	885.00	1,142.34	795.00
	3901 OTHR BENEFITS, CERT POST	8,263.17		8,500.00	27,000.00
	3902 OTHR BENEFITS, CLASS POST	1,778.50		789.00	
	SubTotal: 3000	-55,656.03	-54,380.00	-62,707.93	-82,892.00
	4000				
	4230 OTHR BOOKS-NO STUDENT USE		1,000.00	430.19	1,000.00
	4350 NON INSTRUCTIONL SUPPLIES	19,738.75	13,283.00	17,779.54	10,000.00
	4351 SUBSCRIPTION-NON INSTRUCT	251.71	200.00		200.00

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District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
620	GENERAL ADMINISTRATION				
	Expense:1000-7999				
	4000				
	(Continued...)				
	4354 PRINTING	1,198.22	4,500.00	4,182.46	4,500.00
	4450 INVNTRD NON-INST SUPPLY	1,282.67			
	SubTotal: 4000	-22,471.35	-18,983.00	-22,392.19	-15,700.00
	5000				
	5200 TRAVEL AND CONFERENCES	2,728.89	12,276.00	12,587.90	12,276.00
	5300 DUES AND MEMBERSHIPS	4,643.40	6,000.00	4,307.40	6,000.00
	5807 CONSULTANT SERVICES	25,939.61	31,550.14	31,550.14	25,000.00
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	24.00		607.00	
	5819 OTHER SVC./OPERATING EXP		2,167.23	19.60	2,167.23
	5822 LEGAL FEES - OTHER OTHER	6,233.84	9,200.00	9,315.18	9,200.00
	5829 OTHER BUS/ADMIN SERVICES	425.00			
	5902 CELL PHONES	1,458.10	1,655.77	575.96	1,655.77
	5906 POSTAGE	675.81	1,000.00	2,592.00	1,000.00
	SubTotal: 5000	-42,128.65	-63,849.14	-61,555.18	-57,299.00
	SubTotal: Expense:1000-7999	-338,044.63	-346,833.33	-350,460.29	-364,151.00
	SubTotal: 620	-338,044.63	-346,833.33	-350,460.29	-364,151.00

630 - PERSONNEL MANAGEMENT

The Superintendent provides the overall direction and supervision of all personnel within the District. He is aided by the Human Resources Manager. Expenditures in this program include negotiations and legal services associated with personnel management, costs related to hiring, cost of the automated substitute calling service, and cost of Other Post-Employment Benefit (OPEB) studies.

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Manageme nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
630	PERSONNEL MANAGEMENT				
	Expense:1000-7999				
	1000				
	1171 TEACHER, SUBSTITUTES	34.00		1,358.00	
	1301 SUPERINTENDENT SALARY	52,182.16	44,200.00	48,747.14	51,414.00
	1307 Cert HR Manager Salary	148,630.35	142,164.00	142,164.04	147,490.00
	1351 SUPERINTENDENT,ADDL.COMP			2,200.00	2,400.00
	1357 CERT HR MANAGER ADDITIONAL PAY	1,083.00	864.00	792.00	864.00
	SubTotal: 1000	-201,929.51	-187,228.00	-195,261.18	-202,168.00
	2000				
	2171 INSTRUCT.AIDE, SUBSTITUTE			213.57	
	2471 CLERICAL, SUBSTITUTE	220.50		336.00	
	SubTotal: 2000	-220.50	0.00	-549.57	0.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	28,316.60	29,681.00	31,159.32	32,960.00
	3311 OASDI/FICA - CERTIFICATED	2.11			
	3312 OASDI/FICA - CLASSIFIED	13.68	22.00	34.07	39.00
	3321 MEDICARE - CERTIFICATED	2,786.73	2,644.00	2,786.79	2,931.00
	3322 MEDICARE - CLASSIFIED	3.20	5.00	7.96	9.00
	3401 HLTH & WELFARE BNFT CERT	7,537.58	22,257.88	13,646.08	15,600.00
	3501 ST UNEMPL INSUR CERT	96.08	91.00	95.84	101.00
	3502 ST UNEMPL INSUR CLASS	0.11		0.27	
	3601 WORKERS COMP INSUR CERT	2,073.49	1,967.00	2,993.30	2,181.00
	3602 WORKERS COMP INSUR CLASS	2.38	4.00	8.58	7.00
	3901 OTHR BENEFITS, CERT POST	514.74			
	3902 OTHR BENEFITS, CLASS POST		358.00		636.00
	3981 RETRO BENEFITS-CERT	-9.12			
	SubTotal: 3000	-41,337.58	-57,029.88	-50,732.21	-54,464.00
	4000				
	4230 OTHR BOOKS-NO STUDENT USE		120.00		120.00
	4350 NON INSTRUCTIONL SUPPLIES	6,243.27	2,700.00	4,892.44	2,700.00

SAN MATEO COUNTY OFFICE OF EDUCATION
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18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
630	PERSONNEL MANAGEMENT				
	Expense:1000-7999				
	4000				
(Continued...)					
	4354 PRINTING	384.30	500.00	1,469.00	500.00
	4450 INVNTRD NON-INST SUPPLY		119.00		119.00
	SubTotal: 4000	-6,627.57	-3,439.00	-6,361.44	-3,439.00
	5000				
	5200 TRAVEL AND CONFERENCES	3,524.27	3,174.85	3,174.85	3,174.85
	5300 DUES AND MEMBERSHIPS	1,125.45	1,422.29	1,217.29	1,422.29
	5807 CONSULTANT SERVICES	7,473.75	10,310.00	10,760.00	10,310.00
	5817 CALSTRS PENLTY/INTEREST	181.93	100.00	79.00	100.00
	5818 LICENSING (SOFTWARE,MOVIE,PROD)		7,500.00	7,553.00	7,500.00
	5819 OTHER SVC./OPERATING EXP	1,277.00	3,050.00	3,450.00	3,050.00
	5826 ADVERTISING	2,803.51	1,494.92	1,494.92	1,494.92
	5831 ABSENCE MANAGEMENT 7/1/16	5,654.64	6,781.20	6,781.20	6,781.20
	5838 HEP B VACCINE		200.00	-70.00	200.00
	5839 TB & FINGERPRINTING	3,834.00	2,651.00	2,651.00	2,651.00
	5906 POSTAGE			46.90	
	SubTotal: 5000	-25,874.55	-36,684.26	-37,138.16	-36,684.26
	SubTotal: Expense:1000-7999	-275,989.71	-284,381.14	-290,042.56	-296,755.26
	SubTotal: 630	-275,989.71	-284,381.14	-290,042.56	-296,755.26

640 - BUSINESS SERVICES

Business Services include the overall responsibility for several functions including accounting, budget development and management, payroll, benefits, and purchasing.

The Business Office is responsible for generating and maintaining accurate payroll information and auditing all claims against district funds. The District uses a financial system maintained by the San Mateo County Office of Education. District staff initiate receipt, payment and payroll transactions (unless originating at the County level) through the County financial system. The transactions are processed by County employees.

Financial reports of various kinds are prepared by the Business Office staff for the public, the Board, State and Federal agencies, and other internal uses.

The District's budget development is a year-round process starting with budget adoption in June, first interim budget in December, second interim budget in March, and unaudited actuals in September.

General office supply expenses of the District Office are also included in this program.

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
640	BUSINESS SERVICES				
	Expense:1000-7999				
	2000				
	2301 CHIEF BUSINESS OFFICIAL	94,865.17	117,244.00	116,626.26	126,092.00
	2351 CHIEF BUS.OFF.,ADDL.COMP	864.00	864.00	792.00	864.00
	2401 CLERICAL SALARIES	256,189.91	261,152.00	259,956.79	266,257.00
	2451 CLERICAL, ADDL. COMP		14,000.00	5,236.72	10,000.00
	2471 CLERICAL, SUBSTITUTE		7,000.00		4,000.00
	SubTotal: 2000	-351,919.08	-400,260.00	-382,611.77	-407,213.00
	3000				
	3202 PUB EMPL RETIRE SYS CLASS	53,556.37	64,327.00	68,018.35	81,346.00
	3312 OASDI/FICA - CLASSIFIED	19,416.89	23,511.00	20,644.37	25,343.00
	3322 MEDICARE - CLASSIFIED	4,892.67	5,498.00	5,343.03	5,927.00
	3402 HLTH & WELFARE BNFT CLASS	27,572.71	34,794.00	30,839.84	33,808.00
	3502 ST UNEMPL INSUR CLASS	168.53	190.00	183.96	204.00
	3602 WORKERS COMP INSUR CLASS	3,640.40	4,091.00	5,753.95	4,410.00
	3902 OTHR BENEFITS, CLASS POST	4,197.75	1,942.00	1,369.75	1,548.00
	SubTotal: 3000	-113,445.32	-134,353.00	-132,153.25	-152,586.00
	4000				
	4350 NON INSTRUCTIONL SUPPLIES	4,660.60	6,600.00	5,909.40	6,600.00
	4351 SUBSCRIPTION-NON INSTRUCT		500.00		500.00
	4354 PRINTING	581.81	500.00	148.06	500.00
	SubTotal: 4000	-5,242.41	-7,600.00	-6,057.46	-7,600.00
	5000				
	5200 TRAVEL AND CONFERENCES	2,406.76	5,880.92	9,781.37	5,880.92
	5300 DUES AND MEMBERSHIPS	2,985.00	6,750.00	6,750.00	6,750.00
	5635 CONTRACT EQUIPMENT REPAIR		399.08		399.08
	5819 OTHER SVC./OPERATING EXP	3,260.07	5,000.00	5,374.11	5,000.00
	5825 COMPUTER SERVICES	23,763.00	25,442.00		25,442.00
	5826 ADVERTISING	282.21	300.00	54.00	300.00
	5906 POSTAGE			159.85	

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
640	BUSINESS SERVICES				
	Expense:1000-7999				
	5000				
(Continued...)					
	SubTotal: 5000	-32,697.04	-43,772.00	-22,119.33	-43,772.00
	SubTotal: Expense:1000-7999	-503,303.85	-585,985.00	-542,941.81	-611,171.00
	SubTotal: 640	-503,303.85	-585,985.00	-542,941.81	-611,171.00

650 - INSURANCE

General Fund money is used to purchase insurance coverage required by the District. The San Mateo County Schools Insurance Group (SMCSIG) provides this coverage.

This program is also used for payment of retiree benefits.

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18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
650	INSURANCE				
	Revenue:8000-8999				
	8000				
	8980 CONTRIB FROM UNRESTR REV	17,470.56	19,006.00		19,006.00
	SubTotal: 8000	17,470.56	19,006.00	0.00	19,006.00
	SubTotal: Revenue:8000-8999	17,470.56	19,006.00	0.00	19,006.00
	Expense:1000-7999				
	3000				
	3701 OPEB, ALLOCATED, CERTIFICATED	125,691.27	133,966.00	129,881.14	133,966.00
	3702 OPEB, ALLOCATED, CLASSIFIED	61,032.92	66,168.00	61,532.42	66,168.00
	SubTotal: 3000	-186,724.19	-200,134.00	-191,413.56	-200,134.00
	5000				
	5450 OTHER INSURANCE	87,525.16	114,095.00	95,165.12	114,095.00
	5819 OTHER SVC./OPERATING EXP	6,102.51	7,000.00	4,825.88	7,000.00
	SubTotal: 5000	-93,627.67	-121,095.00	-99,991.00	-121,095.00
	SubTotal: Expense:1000-7999	-280,351.86	-321,229.00	-291,404.56	-321,229.00
	SubTotal: 650	-262,881.30	-302,223.00	-291,404.56	-302,223.00

660 – TECHNOLOGY INFRASTRUCTURE

This program is used to track technology network, hardware, and infrastructure costs. The technology consultant is also charged to this program.

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
660	TECHNOLOGY INFRASTRUCTURE				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE	35,000.00	35,000.00		35,000.00
	8912 BTW GENERAL & SP RESERVE	80,000.00	80,000.00	80,000.00	80,000.00
	<u>SubTotal: 8000</u>	<u>115,000.00</u>	<u>115,000.00</u>	<u>80,000.00</u>	<u>115,000.00</u>
	<u>SubTotal: Revenue:8000-8999</u>	<u>115,000.00</u>	<u>115,000.00</u>	<u>80,000.00</u>	<u>115,000.00</u>
	Expense:1000-7999				
	2000				
	2207 IT Specialist I		35,000.00	22,446.00	94,272.00
	2251 MAINT/OPER, ADDL. COMP			219.00	
	2303 INFORMATION TECHNOLOGY MANAGER		86,539.00	88,356.52	128,463.00
	2353 IT Manager Addl Comp			651.00	
	<u>SubTotal: 2000</u>	<u>0.00</u>	<u>-121,539.00</u>	<u>-111,672.52</u>	<u>-222,735.00</u>
	3000				
	3101 ST TEACH RETIRE SYS CERT			8,639.67	
	3202 PUB EMPL RETIRE SYS CLASS		15,631.00	20,312.94	46,180.00
	3312 OASDI/FICA - CLASSIFIED		5,365.00	7,335.14	13,810.00
	3321 MEDICARE - CERTIFICATED			751.16	
	3322 MEDICARE - CLASSIFIED		1,255.00	1,715.47	3,230.00
	3402 HLTH & WELFARE BNFT CLASS			3,222.36	
	3501 ST UNEMPL INSUR CERT			25.96	
	3502 ST UNEMPL INSUR CLASS		43.00	59.16	111.00
	3601 WORKERS COMP INSUR CERT			809.12	
	3602 WORKERS COMP INSUR CLASS		1,351.00	1,847.48	2,403.00
	3902 OTHR BENEFITS, CLASS POST			1,793.51	
	<u>SubTotal: 3000</u>	<u>0.00</u>	<u>-23,645.00</u>	<u>-46,511.97</u>	<u>-65,734.00</u>
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	33,246.81	2,500.00	2,197.13	2,500.00
	4350 NON INSTRUCTIONL SUPPLIES	2,290.38	61,000.00	11,643.78	61,000.00

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
660	TECHNOLOGY INFRASTRUCTURE				
	Expense:1000-7999				
	4000				
	(Continued...)				
	4410 INVENTORIED INST SUPPLY	92,443.89	61,096.00	22,128.32	61,096.00
	4450 INVNTRD NON-INST SUPPLY	65,922.20	19,344.00	4,827.01	19,344.00
	<u>SubTotal: 4000</u>	<u>-193,903.28</u>	<u>-143,940.00</u>	<u>-40,796.24</u>	<u>-143,940.00</u>
	5000				
	5300 DUES AND MEMBERSHIPS			90.00	
	5635 CONTRACT EQUIPMENT REPAIR			253.84	
	5807 CONSULTANT SERVICES			3,882.03	
	5808 TECHNOLOGY CONSULTANT	158,610.00	108,800.02	108,800.02	108,800.02
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	7,808.30	46,240.97	46,240.97	46,240.97
	5905 INTERNET SERVICE (TI LIN)	147,908.69	188,571.72	190,531.92	45,000.00
	<u>SubTotal: 5000</u>	<u>-314,326.99</u>	<u>-343,612.71</u>	<u>-349,798.78</u>	<u>-200,040.99</u>
	<u>SubTotal: Expense:1000-7999</u>	<u>-508,230.27</u>	<u>-632,736.71</u>	<u>-548,779.51</u>	<u>-632,449.99</u>
	<u>SubTotal: 660</u>	<u>-393,230.27</u>	<u>-517,736.71</u>	<u>-468,779.51</u>	<u>-517,449.99</u>

661 – EDUCATION PRESENTATION SYSTEMS

This program is used to track the budget and expenditures for Education Presentation Systems, such as smart boards and document cameras.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
661	Education Presentation Systems				
	Expense:1000-7999				
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	1,172.86		44,861.56	
	4350 NON INSTRUCTIONL SUPPLIES			197.82	
	4420 INV CLSRM PRESENTATION SYS	9,034.78	52,451.50	7,204.12	50,000.00
	<u>SubTotal: 4000</u>	<u>-10,207.64</u>	<u>-52,451.50</u>	<u>-52,263.50</u>	<u>-50,000.00</u>
	5000				
	5807 CONSULTANT SERVICES			188.00	
	<u>SubTotal: 5000</u>	<u>0.00</u>	<u>0.00</u>	<u>-188.00</u>	<u>0.00</u>
	<u>SubTotal: Expense:1000-7999</u>	<u>-10,207.64</u>	<u>-52,451.50</u>	<u>-52,451.50</u>	<u>-50,000.00</u>
	<u>SubTotal: 661</u>	<u>-10,207.64</u>	<u>-52,451.50</u>	<u>-52,451.50</u>	<u>-50,000.00</u>

662 – STUDENT DEVICE-GF SUPPORT

Based on the “HCSD Forward: Technology Planning for Common Core Integration” that the Board approved on May 7, 2014, the District is committed to spend at least \$70,000 replacing K-5 laptop carts on a 4-year cycle. The 2017-18 budget included \$50,000 to fulfill the plan but replaced laptops with chrome books. This program also tracks the 1:1 device initiative at upper grade K-5 schools and for all Crocker Middle School students. Starting 2017-18 through 2019-20, Hillsborough Schools Foundation’s “Fund a Need-Technology” money \$365,000 has met the budgetary needs of this program. In 2018-19 and 2019-20, budget in the Technology programs are reduced to set aside the money to pay back the \$1.2 million Cisco financing on Technology Infrastructure upgrade.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
662	STUDENT DEVICES-GF SUPPORT				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE	200,000.00	165,000.00	165,000.00	
	SubTotal: 8000	200,000.00	165,000.00	165,000.00	0.00
	SubTotal: Revenue:8000-8999	200,000.00	165,000.00	165,000.00	0.00
	Expense:1000-7999				
	1000				
	1151 TEACHER,ADDL.COMPENSATION			55,389.99	
	1353 DIRECTOR, ADDL.COMP			480.00	
	SubTotal: 1000	0.00	0.00	-55,869.99	0.00
	2000				
	2151 INSTRUCT.AIDE,ADDL.COMP			2,634.01	
	2271 MAINT/OPERA, SUBSTITUTES			2,312.70	
	SubTotal: 2000	0.00	0.00	-4,946.71	0.00
	3000				
	3101 ST TEACH RETIRE SYS CERT			455.84	
	3321 MEDICARE - CERTIFICATED			39.92	
	3501 ST UNEMPL INSUR CERT			1.40	
	3601 WORKERS COMP INSUR CERT			43.00	
	SubTotal: 3000	0.00	0.00	-540.16	0.00
	4000				
	4300 MATERIALS AND SUPPLIES		112,037.34		15,000.00
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	201,813.57	11,000.00	8,395.77	20,000.00
	4350 NON INSTRUCTIONL SUPPLIES			1,538.00	
	4410 INVENTORIED INST SUPPLY	1,140.79			
	4450 INVNTRD NON-INST SUPPLY	29,786.30			
	SubTotal: 4000	-232,740.66	-123,037.34	-9,933.77	-35,000.00

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Fund Manageme nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
662	STUDENT DEVICES-GF SUPPORT				
	Expense:1000-7999				
(Continued...)					
	5000				
	5200 TRAVEL AND CONFERENCES	349.00		853.29	
	5807 CONSULTANT SERVICES			1,290.00	
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	19,873.00		5,212.25	
	<u>SubTotal: 5000</u>	-20,222.00	0.00	-7,355.54	0.00
	<u>SubTotal: Expense:1000-7999</u>	-252,962.66	-123,037.34	-78,646.17	-35,000.00
	<u>SubTotal: 662</u>	-52,962.66	41,962.66	86,353.83	-35,000.00

663 – 2019-20 HSF FUND A NEED MAKER SPACE

This program accounts for the \$180,000 HSF Fund a Need money for 2019-20, to allow schools to create their Makerspaces.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
663	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE				180,000.00
	SubTotal: 8000	0.00	0.00	0.00	180,000.00
	SubTotal: Revenue:8000-8999	0.00	0.00	0.00	180,000.00
	Expense:1000-7999				
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS				180,000.00
	SubTotal: 4000	0.00	0.00	0.00	-180,000.00
	SubTotal: Expense:1000-7999	0.00	0.00	0.00	-180,000.00
	SubTotal: 663	0.00	0.00	0.00	0.00

700 - ROUTINE RESTRICTED MAINTENANCE

This program consists of all expenditures necessary to maintain the buildings, furniture, and equipment held by the School District.

The prime emphasis is on preventive maintenance in the belief that dollars spent now to prevent breakdowns will save many dollars later in replacement of poorly maintained facilities. These services are provided by district personnel and, when necessary, by outside contractors.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
700	ROUTINE REST. MAINTENANCE				
	Revenue:8000-8999				
	8000				
	8980 CONTRIB FROM UNRESTR REV	671,852.40	704,391.21		952,056.32
	SubTotal: 8000	671,852.40	704,391.21	0.00	952,056.32
	SubTotal: Revenue:8000-8999	671,852.40	704,391.21	0.00	952,056.32
	Expense:1000-7999				
	1000				
	1301 SUPERINTENDENT SALARY	13,045.51	17,549.17	12,186.73	12,854.00
	1351 SUPERINTENDENT,ADDL.COMP		3,240.00	550.00	600.00
	SubTotal: 1000	-13,045.51	-20,789.17	-12,736.73	-13,454.00
	2000				
	2201 MAINTENANCE/OPERATIONS	250,009.58	267,906.72	188,659.71	159,300.00
	2251 MAINT/OPER, ADDL. COMP	1,515.27	3,064.00	24,459.22	3,064.00
	2271 MAINT/OPERA, SUBSTITUTES		19,000.00	2,688.00	19,000.00
	2301 CHIEF BUSINESS OFFICIAL	35,517.66	35,615.00	38,332.62	39,074.00
	2304 MANAGER OF MAINTENANCE/GROUNDS			43,838.32	136,118.00
	2354 Manager Maint Ground Addl Comp			216.00	
	SubTotal: 2000	-287,042.51	-325,585.72	-298,193.87	-356,556.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	1,735.48	1,799.00	1,984.19	2,046.00
	3202 PUB EMPL RETIRE SYS CLASS	44,345.28	58,778.00	48,236.29	69,350.00
	3312 OASDI/FICA - CLASSIFIED	16,478.73	21,548.00	16,761.80	22,121.00
	3321 MEDICARE - CERTIFICATED	172.25	160.00	173.81	195.00
	3322 MEDICARE - CLASSIFIED	3,993.18	5,040.00	4,090.43	5,174.00
	3401 HLTH & WELFARE BNFT CERT	298.51	928.00	593.24	650.00
	3402 HLTH & WELFARE BNFT CLASS	20,894.84	21,804.00	24,225.26	22,116.00
	3501 ST UNEMPL INSUR CERT	5.97	6.00	5.84	7.00
	3502 ST UNEMPL INSUR CLASS	137.72	174.00	142.38	179.00
	3601 WORKERS COMP INSUR CERT	128.18	119.00	185.10	145.00

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Fund Manageme nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
700	ROUTINE REST. MAINTENANCE				
	Expense:1000-7999				
	3000				
	(Continued...)				
	3602 WORKERS COMP INSUR CLASS	2,971.12	3,750.00	4,446.65	3,849.00
	3901 OTHR BENEFITS, CERT POST	43.70			
	3902 OTHR BENEFITS, CLASS POST	1,689.31	750.00	194.87	254.00
	SubTotal: 3000	-92,894.27	-114,856.00	-101,039.86	-126,086.00
	4000				
	4350 NON INSTRUCTIONL SUPPLIES	42,854.25	67,410.32	40,237.80	67,410.32
	4352 GAS AND OIL	3,938.76	8,120.00	8,125.78	8,120.00
	4450 INVNTRD NON-INST SUPPLY	12,338.09	1,000.00	2,771.17	1,000.00
	SubTotal: 4000	-59,131.10	-76,530.32	-51,134.75	-76,530.32
	5000				
	5200 TRAVEL AND CONFERENCES			255.00	
	5615 RENTAL/LEASE OF EQUIPMENT	0.00	2,500.00	377.48	2,500.00
	5630 BUILD/GROUNDS REPAIRS & IMPROV	44,776.22	108,000.00	121,315.26	108,000.00
	5635 CONTRACT EQUIPMENT REPAIR	61,153.13	50,000.00	30,807.16	50,000.00
	5819 OTHER SVC./OPERATING EXP	27,206.27	6,130.00	1,922.31	168,930.00
	5902 CELL PHONES	72.00		111.00	
	SubTotal: 5000	-133,207.62	-166,630.00	-154,788.21	-329,430.00
	6000				
	6210 BUILDING IMPROVEMENTS	46,423.48			
	6410 NEW EQUIPMENT	39,962.45			50,000.00
	SubTotal: 6000	-86,385.93	0.00	0.00	-50,000.00
	SubTotal: Expense:1000-7999	-671,706.94	-704,391.21	-617,893.42	-952,056.32
	SubTotal: 700	145.46	0.00	-617,893.42	0.00

710 - BUILDING OPERATIONS

Each campus has one full-time custodian. Additional evening custodial services are contracted. Routine cleaning during the school year is supplemented by intensive summer and vacation cleaning.

This program also includes costs to maintain operations of all buildings in the District. Items such as utilities, business office machines, postage, phones, and custodial supplies are in this program.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
710	BUILDING OPERATIONS				
	Revenue:8000-8999				
	8000				
	8689 ALL OTHR FEES & CONTRACTS	30,471.96	54,765.80	54,765.80	54,765.80
	8699 ALL OTHER LOCAL REVENUE	90,476.24	397.00	395.13	
	SubTotal: 8000	120,948.20	55,162.80	55,160.93	54,765.80
	SubTotal: Revenue:8000-8999	120,948.20	55,162.80	55,160.93	54,765.80
	Expense:1000-7999				
	2000				
	2201 MAINTENANCE/OPERATIONS	269,835.42	268,630.88	257,187.64	275,652.00
	2251 MAINT/OPER, ADDL. COMP	2,346.39	866.00	2,204.10	500.00
	2271 MAINT/OPERA, SUBSTITUTES	4,536.00	1,700.00	2,116.25	1,700.00
	2401 CLERICAL SALARIES	3,573.51	3,163.00	3,423.60	3,595.00
	SubTotal: 2000	-280,291.32	-274,359.88	-264,931.59	-281,447.00
	3000				
	3202 PUB EMPL RETIRE SYS CLASS	41,914.16	47,907.00	49,187.67	57,896.00
	3312 OASDI/FICA - CLASSIFIED	15,667.71	16,566.00	14,883.25	17,450.00
	3322 MEDICARE - CLASSIFIED	3,664.25	3,875.00	3,480.70	4,080.00
	3402 HLTH & WELFARE BNFT CLASS	38,651.92	45,687.00	43,540.64	38,381.00
	3502 ST UNEMPL INSUR CLASS	126.38	134.00	120.04	141.00
	3602 WORKERS COMP INSUR CLASS	2,726.48	2,885.00	3,748.67	3,037.00
	SubTotal: 3000	-102,750.90	-117,054.00	-114,960.97	-120,985.00
	4000				
	4350 NON INSTRUCTIONL SUPPLIES	205.64	-18,046.85	2,617.66	2,700.00
	4353 CUSTODIAL SUPPLIES	37,797.87	43,000.00	39,882.35	43,000.00
	4354 PRINTING	3,322.94			
	4450 INVNTRD NON-INST SUPPLY		152,206.85	153,543.15	152,206.85
	SubTotal: 4000	-41,326.45	-177,160.00	-196,043.16	-197,906.85
	5000				

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01	GENERAL FUND				
710	BUILDING OPERATIONS				
	Expense:1000-7999				
	5000				
(Continued...)					
	5200 TRAVEL AND CONFERENCES				2,127.00
	5501 GAS (BUILDING)	49,102.96	66,000.00	66,198.51	66,000.00
	5502 ELECTRICITY (BUILDING)	206,756.79	210,000.00	208,800.00	210,000.00
	5503 WATER-BLACK MOUNTAIN	2,374.12	6,000.00	2,620.51	6,000.00
	5504 WATER-MONTHLY	183,507.48	192,000.00	192,000.00	192,000.00
	5506 GARBAGE & TRASH	45,197.94	60,700.00	60,700.99	60,700.00
	5615 RENTAL/LEASE OF EQUIPMENT	3,069.48	6,200.00	3,069.48	6,200.00
	5635 CONTRACT EQUIPMENT REPAIR	11,307.12	14,000.00	12,032.27	14,000.00
	5636 CONTRACT EQUIP-OVERAGES	511.86			
	5805 BUILDING MAINT-JANITORIAL	312,046.00	303,164.00	327,776.00	328,164.00
	5807 CONSULTANT SERVICES	10,000.00		18,911.00	
	5819 OTHER SVC./OPERATING EXP	15,763.96	100,464.00	274,110.00	5,000.00
	5901 TELEPHONE	43,800.28	42,000.00	38,156.15	42,000.00
	5902 CELL PHONES	266.31	4,320.00	2,064.00	4,320.00
	5903 FAX	2,989.96	3,180.00	2,309.05	3,180.00
	5904 ANYTIME MESSAGES	2,625.00	6,500.00	2,756.25	6,500.00
	5906 POSTAGE	16,225.00	20,890.00	16,000.00	20,890.00
	5907 CABLE TV	558.46	1,000.00	556.56	1,000.00
	SubTotal: 5000	-906,102.72	-1,036,418.00	-1,228,060.77	-968,081.00
	7000				
	7438 DEBT SERVICE - INTEREST	2,851.20			
	7439 DEBT SERV-COPIER PRINC/INTERST	11,404.80	14,256.00	14,256.00	14,256.00
	SubTotal: 7000	-14,256.00	-14,256.00	-14,256.00	-14,256.00
	SubTotal: Expense:1000-7999	-1,344,727.39	-1,619,247.88	-1,818,252.49	-1,582,675.85
	SubTotal: 710	-1,223,779.19	-1,564,085.08	-1,763,091.56	-1,527,910.05

711 – SAFETY

This program is created in 2018-19 to account for expenditures and activities associated with the District's implementation of a Safety Plan.

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01	GENERAL FUND				
(Continued...)					
711					
	Expense:1000-7999				
	1000				
	1171 TEACHER, SUBSTITUTES			499.00	
	SubTotal: 1000	0.00	0.00	-499.00	0.00
	3000				
	3101 ST TEACH RETIRE SYS CERT			51.93	
	3321 MEDICARE - CERTIFICATED			7.24	
	3501 ST UNEMPL INSUR CERT			0.24	
	3601 WORKERS COMP INSUR CERT			7.78	
	SubTotal: 3000	0.00	0.00	-67.19	0.00
	4000				
	4350 NON INSTRUCTIONL SUPPLIES		1,000.00	1,192.07	1,000.00
	SubTotal: 4000	0.00	-1,000.00	-1,192.07	-1,000.00
	5000				
	5200 TRAVEL AND CONFERENCES		900.00	203.10	900.00
	SubTotal: 5000	0.00	-900.00	-203.10	-900.00
	SubTotal: Expense:1000-7999	0.00	-1,900.00	-1,961.36	-1,900.00
	SubTotal: 711	0.00	-1,900.00	-1,961.36	-1,900.00

740 - GROUNDS OPERATIONS

Tasks include maintaining safe playing fields and grounds for students, maintaining fencing, and caring for lawns, shrubs, and trees.

With the extensive renovation to our fields, additional training was supplied to our grounds personnel to help them maintain the quality of these improvements.

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01	GENERAL FUND				
(Continued...)					
740	GROUND OPERATIONS				
	Revenue:8000-8999				
	8000				
	8631 SALE OF EQUIP & SUPPLIES	3,500.00			
	8689 ALL OTHR FEES & CONTRACTS	20,905.20	45,007.70	45,007.70	45,007.70
	8699 ALL OTHER LOCAL REVENUE		4,049.35	4,049.35	4,049.35
	SubTotal: 8000	24,405.20	49,057.05	49,057.05	49,057.05
	SubTotal: Revenue:8000-8999	24,405.20	49,057.05	49,057.05	49,057.05
	Expense:1000-7999				
	1000				
	1301 SUPERINTENDENT SALARY	13,045.51	11,050.00	12,186.73	12,854.00
	1351 SUPERINTENDENT,ADDL.COMP			550.00	600.00
	SubTotal: 1000	-13,045.51	-11,050.00	-12,736.73	-13,454.00
	2000				
	2201 MAINTENANCE/OPERATIONS	253,635.37	252,928.00	257,728.75	265,326.00
	2251 MAINT/OPER, ADDL. COMP	1,191.00	432.00	1,188.00	432.00
	2301 CHIEF BUSINESS OFFICIAL	17,758.80	19,307.00	19,166.30	19,537.00
	SubTotal: 2000	-272,585.17	-272,667.00	-278,083.05	-285,295.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	1,735.48	1,799.00	1,984.19	2,046.00
	3202 PUB EMPL RETIRE SYS CLASS	39,952.66	52,420.00	50,019.97	59,061.00
	3312 OASDI/FICA - CLASSIFIED	16,333.50	16,534.00	16,949.79	17,887.00
	3321 MEDICARE - CERTIFICATED	172.25	160.00	173.81	195.00
	3322 MEDICARE - CLASSIFIED	3,889.59	3,866.00	4,049.20	4,183.00
	3401 HLTH & WELFARE BNFT CERT	298.51	928.00	593.24	650.00
	3402 HLTH & WELFARE BNFT CLASS	17,004.90	13,980.00	20,957.25	13,068.00
	3501 ST UNEMPL INSUR CERT	5.97	6.00	5.84	7.00
	3502 ST UNEMPL INSUR CLASS	133.79	133.00	139.82	144.00
	3601 WORKERS COMP INSUR CERT	128.18	119.00	185.10	145.00
	3602 WORKERS COMP INSUR CLASS	2,884.45	2,877.00	4,362.19	3,113.00

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
740	GROUNDS OPERATIONS				
	Expense:1000-7999				
	3000				
	(Continued...)				
	3901 OTHR BENEFITS, CERT POST	-43.70			
	3902 OTHR BENEFITS, CLASS POST	3,027.78	2,322.00	2,702.86	3,211.00
	SubTotal: 3000	-85,523.36	-95,144.00	-102,123.26	-103,710.00
	4000				
	4350 NON INSTRUCTIONL SUPPLIES	6,334.25	15,930.77	17,921.75	15,930.77
	4352 GAS AND OIL	7,778.92	7,000.00	5,906.21	7,000.00
	4450 INVNTRD NON-INST SUPPLY		4,000.00	1,204.46	4,000.00
	SubTotal: 4000	-14,113.17	-26,930.77	-25,032.42	-26,930.77
	5000				
	5200 TRAVEL AND CONFERENCES	160.00	500.00	160.00	500.00
	5615 RENTAL/LEASE OF EQUIPMENT	1,373.87	1,000.00	1,064.74	1,000.00
	5630 BUILD/GROUNDS REPAIRS & IMPROV	21,989.17	51,610.25	56,144.31	51,610.25
	5635 CONTRACT EQUIPMENT REPAIR	162.83	1,000.00		1,000.00
	5819 OTHER SVC./OPERATING EXP		1,540.00		1,540.00
	5902 CELL PHONES	72.00			
	SubTotal: 5000	-23,757.87	-55,650.25	-57,369.05	-55,650.25
	6000				
	6410 NEW EQUIPMENT	56,534.38	50,555.00	50,553.24	50,555.00
	SubTotal: 6000	-56,534.38	-50,555.00	-50,553.24	-50,555.00
	SubTotal: Expense:1000-7999	-465,559.46	-511,997.02	-525,897.75	-535,595.02
	SubTotal: 740	-441,154.26	-462,939.97	-476,840.70	-486,537.97

750 – PROP 39 CALIFORNIA CLEAN ENERGY JOBS ACT

In November 2012, Proposition 39 was approved by California voters changing the way out-of-state corporations are taxed in California. Prop 39 was expected to generate new revenue for school districts to fund clean energy projects for the next five years. Any projects implemented must deliver a 105% investment ratio, meaning for every dollar spent the District must garner \$1.05 in increased energy efficiency. The Proposition requires energy audits, a formal expenditure plan, accountability, and reporting. In 2013-14 (the first year), the District utilized the option to apply for funding for planning purposes. Any unused planning funds may be applied toward energy project implementation approved as part of an expenditure plan. The District expects to completely spend the Prop 39 funding by end of the 2018-19 fiscal year.

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Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
750	CLEAN ENERGY ACT				
	Revenue:8000-8999				
	8000				
	8590 ALL OTHER STATE REVENUES	95,050.00		5,030.00	
	SubTotal: 8000	95,050.00	0.00	5,030.00	0.00
	SubTotal: Revenue:8000-8999	95,050.00	0.00	5,030.00	0.00
	Expense:1000-7999				
	5000				
	5630 BUILD/GROUNDS REPAIRS & IMPROV	168,451.89		0.00	
	5807 CONSULTANT SERVICES	42,854.00	7,862.30		
	5826 ADVERTISING	96.00			
	SubTotal: 5000	-211,401.89	-7,862.30	0.00	0.00
	6000				
	6410 NEW EQUIPMENT	26,144.80	123,055.20	123,055.20	
	SubTotal: 6000	-26,144.80	-123,055.20	-123,055.20	0.00
	SubTotal: Expense:1000-7999	-237,546.69	-130,917.50	-123,055.20	0.00
	SubTotal: 750	-142,496.69	-130,917.50	-118,025.20	0.00

810 - RECREATION SUPPORT SERVICES

Under a Joint Powers Agreement, the District and the Town of Hillsborough have created Hillsborough Recreation to provide recreational services for the Hillsborough community. The District provides Recreation with administrative and operational support, including facility needs; the elementary school principals supervise the Preschool staff and classes. Hillsborough Recreation reimburses the District for these services.

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
810	RECREATION SUPPORT				
	Revenue:8000-8999				
	8000				
	8689 ALL OTHR FEES & CONTRACTS	206,012.26	216,925.00	231,925.00	216,925.00
	SubTotal: 8000	206,012.26	216,925.00	231,925.00	216,925.00
<hr/>					
	SubTotal: Revenue:8000-8999	206,012.26	216,925.00	231,925.00	216,925.00
<hr/>					
	Expense:1000-7999				
	1000				
	1301 SUPERINTENDENT SALARY	52,182.16	44,200.00	48,747.14	51,414.00
	1302 PRINCIPAL SALARY	71,867.00	73,311.00	69,777.06	72,496.00
	1304 ASST PRINCIPAL SALARY	6,890.34	7,095.00	6,817.79	7,082.00
	1351 SUPERINTENDENT,ADDL.COMP			2,200.00	2,400.00
	1352 PRINCIPAL,ADDL.COMP	129.60	130.00		
	SubTotal: 1000	-131,069.10	-124,736.00	-127,541.99	-133,392.00
<hr/>					
	2000				
	2301 CHIEF BUSINESS OFFICIAL	57,068.56	47,410.00	47,441.74	42,067.00
	2401 CLERICAL SALARIES	16,474.22	27,123.00	27,989.81	28,842.00
	SubTotal: 2000	-73,542.78	-74,533.00	-75,431.55	-70,909.00
<hr/>					
	3000				
	3101 ST TEACH RETIRE SYS CERT	18,279.96	20,307.00	20,401.99	21,447.00
	3202 PUB EMPL RETIRE SYS CLASS	11,295.45	11,574.00	13,624.45	14,701.00
	3312 OASDI/FICA - CLASSIFIED	3,990.17	3,995.00	4,220.18	4,426.00
	3321 MEDICARE - CERTIFICATED	1,810.81	1,815.00	1,794.96	1,941.00
	3322 MEDICARE - CLASSIFIED	1,072.46	934.00	1,071.98	1,035.00
	3401 HLTH & WELFARE BNFT CERT	2,684.68	7,420.00	6,400.92	4,550.00
	3402 HLTH & WELFARE BNFT CLASS	945.24		1,749.62	
	3501 ST UNEMPL INSUR CERT	62.49	63.00	61.51	67.00
	3502 ST UNEMPL INSUR CLASS	37.06	32.00	37.12	36.00
	3601 WORKERS COMP INSUR CERT	1,347.49	1,349.00	1,925.14	1,444.00
	3602 WORKERS COMP INSUR CLASS	798.03	695.00	1,154.66	770.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Manageme nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
810	RECREATION SUPPORT				
	Expense:1000-7999				
	3000				
(Continued...)					
	3901 OTHR BENEFITS, CERT POST	1,747.94	326.00	131.00	419.00
	3902 OTHR BENEFITS, CLASS POST	1,766.37	481.00	444.16	474.00
	3981 RETRO BENEFITS-CERT	-111.56			
	<u>SubTotal: 3000</u>	<u>-45,726.59</u>	<u>-48,991.00</u>	<u>-53,017.69</u>	<u>-51,310.00</u>
	<u>SubTotal: Expense:1000-7999</u>	<u>-250,338.47</u>	<u>-248,260.00</u>	<u>-255,991.23</u>	<u>-255,611.00</u>
	<u>SubTotal: 810</u>	<u>-44,326.21</u>	<u>-31,335.00</u>	<u>-24,066.23</u>	<u>-38,686.00</u>

840 – OTHER STUDENT ACTIVITIES

This program is used as a clearing program to record site expenditures that are then invoiced to the site for reimbursement to the District.

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget by Program

Fund Managem nt	Description Summary By Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
01	GENERAL FUND				
(Continued...)					
840	OTHER STUDENT ACTIVITIES				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE	1,000.00	2,200.00		2,200.00
	SubTotal: 8000	1,000.00	2,200.00	0.00	2,200.00
	SubTotal: Revenue:8000-8999	1,000.00	2,200.00	0.00	2,200.00
	Expense:1000-7999				
	5000				
	5807 CONSULTANT SERVICES	2,000.00	2,200.00	2,200.00	2,200.00
	SubTotal: 5000	-2,000.00	-2,200.00	-2,200.00	-2,200.00
	SubTotal: Expense:1000-7999	-2,000.00	-2,200.00	-2,200.00	-2,200.00
	SubTotal: 840	-1,000.00	0.00	-2,200.00	0.00

CAFETERIA FUND - 13

The Cafeteria Fund is used to account for the food service program at all four schools. The District contracts with Choice Lunch to prepare and provide lunches to our students and maintain student accounts.

Expenses incurred by the District include installation of equipment at each of the schools to accommodate this food service. Ongoing expenses are also incurred to maintain the equipment. The District charges an amount per lunch to cover expenses.

Starting 2018-19, the District has an increased number of students eligible for Free and Reduced lunch. Since the District does not participate in the National School Lunch Program, the District is subsidizing the program by transferring \$15,000 each year from 2019-20 to 2021-22 from the Unrestricted General Fund.

HILLSBOROUGH CITY SCHOOL DISTRICT

2019-2020 BUDGET

FUND 13

CAFETERIA FUND

	<u>2017-18 Actuals</u>	<u>2018-19 Estimated Actuals</u>	<u>2019-20 Budget</u>
Beginning Balance	\$ 14,361	\$ 13,973	\$ 1,178
Total Income & Transfer In	3,859	3,717	18,717
Total Expenditures & Transfer Out	<u>(4,246)</u>	<u>(16,512)</u>	<u>(16,512)</u>
Ending Balance	\$ 13,973	\$ 1,178	\$ 3,383

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget General Fund

Fund					
Summary By	Description Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
13	CAFETERIA FUND				
Revenue:8000-8999					
8600					
	8634 FOOD SERVICES SALES	3,676.25	3,557.16	3,557.16	3,557.16
	8660 INTEREST	182.57	159.81	159.81	159.81
SubTotal: 8600		3,858.82	3,716.97	3,716.97	3,716.97
8900					
	8916 FROM GENERAL TO CAFETERIA				15,000.00
SubTotal: 8900		0.00	0.00	0.00	15,000.00
SubTotal: Revenue:8000-8999		3,858.82	3,716.97	3,716.97	18,716.97
Expense:1000-7999					
4300	MATERIALS AND SUPPLIES				
	4350 NON INSTRUCTIONL SUPPLIES	2,467.46	14,660.28	14,385.28	14,660.28
SubTotal: 4300		-2,467.46	-14,660.28	-14,385.28	-14,660.28
5200	TRAVEL AND CONFERENCES				
	5200 TRAVEL AND CONFERENCES			268.00	
SubTotal: 5200		0.00	0.00	-268.00	0.00
5600	RENTALS, LEASES & REPAIRS				
	5635 CONTRACT EQUIPMENT REPAIR		1,852.00		1,852.00
SubTotal: 5600		0.00	-1,852.00	0.00	-1,852.00
5800	PROF/CNSLT SVCS, OPER EXP				
	5819 OTHER SVC./OPERATING EXP	1,779.00		1,584.00	
SubTotal: 5800		-1,779.00	0.00	-1,584.00	0.00
SubTotal: Expense:1000-7999		-4,246.46	-16,512.28	-16,237.28	-16,512.28
SubTotal: 13		-387.64	-12,795.31	-12,520.31	2,204.69

SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS – 17

This fund is used to set aside General Fund moneys for future general operating purposes.

HILLSBOROUGH CITY SCHOOL DISTRICT
2019-2020 BUDGET

FUND 17

SPECIAL RESERVE - OTHER FUND

	<u>2017-18 Actuals</u>	<u>2018-19 Estimated Actuals</u>	<u>2019-20 Budget</u>
Beginning Balance	\$ 545,112	\$ 552,738	\$561,688
Total Income & Transfer In	7,626	8,950	8,950
Total Expenditures & Transfer Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Balance	\$ 552,738	\$ 561,688	\$ 570,639

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget General Fund

Fund			17-18	18-19	18-19	19-20
Summary By	Description		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
17	SPECIAL RESERVE FUND OTH					
	Revenue:8000-8999					
	8600					
	8660 INTEREST		7,626.40	8,950.36	8,950.36	8,950.36
	SubTotal: 8600		7,626.40	8,950.36	8,950.36	8,950.36
	SubTotal: Revenue:8000-8999		7,626.40	8,950.36	8,950.36	8,950.36
	SubTotal: 17		7,626.40	8,950.36	8,950.36	8,950.36

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS – 20

This fund is used to account for funds the District has earmarked for the future cost of postemployment health benefits. This is not a contribution to an irrevocable trust. Reserves in this fund do not reduce the postemployment benefits liability on the District's financial statements. If needed, these funds could be repurposed by the Board in case of an emergency or urgent need.

In 2012-13, the Board approved a plan, the OPEB System, to meet the District's OPEB obligation by the 2026-27 school year. From fiscal year 2013-14 through 2026-27, an annual interfund transfer will be recommended from Fund 01 General Fund to Fund 20 Special Reserve Fund for Postemployment Benefits. The amount of transfer, known as the base amount, will be calculated by dividing the remaining balance of the OPEB liability net of the reserve amount already in Fund 20 by the remaining number of years through 2026-27. For 2013-14, this base amount was approximately \$180,000. The base amount will be recalculated whenever a new actuarial study is conducted (every two years) and the OPEB liability is updated. In years when the Unappropriated Ending Balance in Fund 01, Object 9790, is greater than 5%, any amounts above 5% up to \$150,000 will be recommended to increase the next year's base amount transfer into Fund 20. In years when the Unappropriated Ending Balance in Fund 01, Object 9790, is below 3%, the next year's base amount transfer to Fund 20 will be reduced up to \$150,000 for any amount below 3%. Contributions made to Fund 20 in 2014-15 was \$330,000.

The actuarial study as of October 1, 2014 determined the District's actuarial accrued liability (AAL) to be \$3,569,240. Based on this number, on February 11, 2015, the board approved the updated base number of \$213,753 for transfer to Fund 20 OPEB. At 2015-16 year end, the Board decided to suspend this calculation and reduced the transfer to \$50,000 for 2015-16 and \$35,000 for 2016-17 and each year forward.

A new actuarial study as of October 1, 2016 was completed. According to this new study, the District's actuarial accrual liability (AAL) is \$3,533,675 to be realized over 22 years.

Effective 2017-18, GASB 75 supersedes GASB 45. The definition of OPEB in GASB 75 stays the same as in GASB 45; however, GASB 75 requires a school district to recognize its OPEB liabilities immediately every year on its financial statement. The recent OPEB study completed on November 1, 2018, with valuation date of June 30, 2018, indicates that the value of accrued benefits for both current and retired employees, i.e. Total OPEB Liability (TOL) for the District is \$4,516,719. The pay as you go cost for 2019-20 is budgeted as \$200,134.

The District will continue to monitor the OPEB liability, District needs, and other factors to determine if changes should be proposed regarding the OPEB system, the amount of funds directed into the system, or where these funds should be placed.

HILLSBOROUGH CITY SCHOOL DISTRICT

2019-2020 BUDGET

FUND 20

SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS

	<u>2017-18 Actuals</u>	<u>2018-19 Estimated Actuals</u>	<u>2019-20 Budget</u>
Beginning Balance	\$ 1,106,918	\$ 1,157,415	\$ 1,211,157
Total Income & Transfer In	50,496	53,742	53,742
Total Expenditures & Transfer Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Balance	\$ 1,157,415	\$ 1,211,157	\$ 1,264,898

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget General Fund

Fund					
Summary By	Description	17-18	18-19	18-19	19-20
	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
20	SPEC RSV POST EMPLMT BENEFITS				
Revenue:8000-8999					
8600					
	8660 INTEREST	15,496.47	18,741.76	18,741.76	18,741.76
SubTotal: 8600		15,496.47	18,741.76	18,741.76	18,741.76
8900					
	8912 BTW GENERAL & SP RESERVE	35,000.00	35,000.00	35,000.00	35,000.00
SubTotal: 8900		35,000.00	35,000.00	35,000.00	35,000.00
SubTotal: Revenue:8000-8999		50,496.47	53,741.76	53,741.76	53,741.76
SubTotal: 20		50,496.47	53,741.76	53,741.76	53,741.76

BUILDING FUND – 21

On August 1, 2002, the Hillsborough City School District Board of Education adopted Resolution 2002-16, ordering a school bond election. The full text on the November 5, 2002 Measure B Ballot reads:

In order to enable the Hillsborough City School District to continue providing exceptional educational opportunities and modernize its deteriorating facilities, shall the District issue \$66.8 million in bonds, at interest rates within legal limits, to modernize, repair, replace and equip its school facilities to meet safety and instructional needs and create additional space for student class size reduction, additional educational programs and other needs, subject to oversight by an independent citizens' committee as legally required.

On December 12, 2018, the Board adopted Resolution 2018-14 and authorized the sale of the remaining \$2,118,566.25 General Obligation Bonds, Election of 2002, Series D in January, 2019. The net proceeds, after cost of issuance, in the amount of \$1,998,587.49, was deposited in Fund 21. As of May 31, 2019, the District spent \$143,240.75 on the investigation and design phase of and consultant services toward the West roof project.

Most of the wired network in the District has not been upgraded since 2008 or earlier, making it impossible to support a robust and flexible wireless network, nor the modern voice and communications systems the District wishes to deploy. On April 19, 2019, the Board held a Special Board Meeting to address the District's Technology Infrastructure needs and goals. At its May 15, 2019 meeting, the Board approved the District to proceed with the Technology Infrastructure upgrade project, estimated cost \$2.1 million. Furthermore, the Board authorized the District to use up to \$900,000 from Fund 21 to replace the cables and acquire the remaining \$1.2 million of the project funding through Cisco Financing. Furthermore, the Board approved the District's proposal of setting aside money, from the existing Technology and Maintenance budgets to pay back the \$1.2 million at the end of 3 years.

HILLSBOROUGH CITY SCHOOL DISTRICT

2019-2020 BUDGET

FUND 21

BUILDING FUND

	<u>2017-18 Actuals</u>	<u>2018-19 Estimated Actuals</u>	<u>2019-20 Budget</u>
Beginning Balance	\$ -	\$ -	\$ 797,817
Total Income & Transfer In	\$ -	1,998,587	8,635
Total Expenditures & Transfer Out	<u>\$ -</u>	<u>(1,200,770)</u>	<u>(789,184)</u>
Ending Balance	\$ -	\$ 797,817	\$ 17,268

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget General Fund

Fund		Description		17-18	18-19	18-19	19-20
Summary By	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt		
21	BUILDING FUND						
Revenue:8000-8999							
8600							
	8660 INTEREST		8,633.47	8,633.47	8,635.00		
SubTotal: 8600		0.00	8,633.47	8,633.47	8,635.00		
8900							
	8951 PROCEEDS FRM SALE OF BOND		1,989,954.02	1,989,954.02			
SubTotal: 8900		0.00	1,989,954.02	1,989,954.02	0.00		
SubTotal: Revenue:8000-8999		0.00	1,998,587.49	1,998,587.49	8,635.00		
Expense:1000-7999							
5800	PROF/CNSLT SVCS, OPER EXP						
	5819 OTHER SVC./OPERATING EXP		37,000.00	37,000.00	20,000.00		
	5823 AUDIT SERVICES		4,500.00	4,500.00	4,500.00		
SubTotal: 5800		0.00	-41,500.00	-41,500.00	-24,500.00		
6200	BLDGS AND IMPROV OF BLDGS						
	6201 DATA		894,000.00				
	6210 BUILDING IMPROVEMENTS				764,684.02		
	6234 PROJECT MGT(DESIGN PHASE)		265,270.00	127,358.00			
SubTotal: 6200		0.00	-1,159,270.00	-127,358.00	-764,684.02		
SubTotal: Expense:1000-7999		0.00	-1,200,770.00	-168,858.00	-789,184.02		
SubTotal: 21		0.00	797,817.49	1,829,729.49	-780,549.02		

CAPITAL FACILITIES FUND - 25

The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development or improvement to private properties. The authority for these levies may be county/city ordinances or private agreements between the District and the developer. Expenditures in the Capital Facilities Fund are restricted to the purposes specified in Government Code Sections 65970-65981.

HILLSBOROUGH CITY SCHOOL DISTRICT

2019-2020 BUDGET

FUND 25

CAPITAL FACILITIES

	<u>2017-18 Actuals</u>	<u>2018-19 Estimated Actuals</u>	<u>2019-20 Budget</u>
Beginning Balance	\$ 148,454	\$ 231,200	\$ 118,201
Total Income & Transfer In	88,855	73,040	62,346
Total Expenditures & Transfer Out	<u>(6,108)</u>	<u>(186,039)</u>	<u>(160,997)</u>
Ending Balance	\$ 231,200	\$ 118,201	\$ 19,549

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
18-19 Budget General Fund

Fund					
Summary By	Description Object	17-18 GL Actuals Amt	18-19 Est Actuals Amt	18-19 GL Actuals w/Enc Amt	19-20 Budget Amt
25	CAPITAL FACILITIES FUND				
Revenue:8000-8999					
8600					
	8660 INTEREST	2,702.90	2,346.04	3,793.36	2,346.04
	8681 MITIGATION/DEVELOPER FEES	86,151.60	70,693.82	47,970.90	60,000.00
SubTotal: 8600		88,854.50	73,039.86	51,764.26	62,346.04
SubTotal: Revenue:8000-8999		88,854.50	73,039.86	51,764.26	62,346.04
Expense:1000-7999					
4300	MATERIALS AND SUPPLIES				
	4350 NON INSTRUCTIONL SUPPLIES		3,928.23	3,928.23	
SubTotal: 4300		0.00	-3,928.23	-3,928.23	0.00
4400	NONCAPITALIZED EQUIPMENT				
	4450 INVNTRD NON-INST SUPPLY		95,336.30	95,336.30	
SubTotal: 4400		0.00	-95,336.30	-95,336.30	0.00
5600	RENTALS, LEASES & REPAIRS				
	5610 RENTAL/LEASE OF BUILDGS	6,108.00	7,632.00	7,632.00	
	5630 BUILD/GROUNDS REPAIRS & IMPROV		55,407.46	55,407.46	160,997.46
SubTotal: 5600		-6,108.00	-63,039.46	-63,039.46	-160,997.46
5800	PROF/CNSLT SVCS, OPER EXP				
	5807 CONSULTANT SERVICES		23,735.28	23,735.28	
SubTotal: 5800		0.00	-23,735.28	-23,735.28	0.00
SubTotal: Expense:1000-7999		-6,108.00	-186,039.27	-186,039.27	-160,997.46
SubTotal: 25		82,746.50	-112,999.41	-134,275.01	-98,651.42

SPECIAL RESERVE FOR CAPITAL FUND 40

The Special Reserve Fund for Capital Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Revenue source for this fund comes from leases of Bridge School.

These funds are used in 2013-14 and 2014-15 to replace the Kindergarten Wing at West School and to install a portable classroom at Crocker school. Both projects were completed by 2014-15.

Up to 2014-15, the District transferred \$44,500 per year from Fund 40 to General Fund to support the broadband internet services. As costs of internet services went up, at 2015-16 year end, the board increased the transfer to \$80,000 per year.

HILLSBOROUGH CITY SCHOOL DISTRICT

2019-2020 BUDGET

FUND 40

SPECIAL RESERVE CAPITAL PROJECTS

	<u>2017-18 Actuals</u>	<u>2018-19 Estimated Actuals</u>	<u>2019-20 Budget</u>
Beginning Balance	\$ 127,378	\$ 108,548	\$ 121,530
Total Income & Transfer In	102,104	102,414	102,200
Total Expenditures & Transfer Out	<u>(120,935)</u>	<u>(89,432)</u>	<u>(89,432)</u>
Ending Balance	\$ 108,548	\$ 121,530	\$ 134,297

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
18-19 Budget General Fund

Fund	Description	17-18	18-19	18-19	19-20
Summary By	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
40	SPECIAL RESERVE FUND CAP				
	Revenue:8000-8999				
	8600				
	8650 LEASES AND RENTALS	100,000.00	100,000.00	100,000.00	100,000.00
	8660 INTEREST	2,104.35	2,413.95	2,413.95	2,200.00
	SubTotal: 8600	102,104.35	102,413.95	102,413.95	102,200.00
	SubTotal: Revenue:8000-8999	102,104.35	102,413.95	102,413.95	102,200.00
	Expense:1000-7999				
	4300 MATERIALS AND SUPPLIES				
	4350 NON INSTRUCTIONL SUPPLIES		4,432.40		4,432.40
	SubTotal: 4300	0.00	-4,432.40	0.00	-4,432.40
	5600 RENTALS, LEASES & REPAIRS				
	5630 BUILD/GROUNDS REPAIRS & IMPROV	40,934.56	5,000.00		5,000.00
	SubTotal: 5600	-40,934.56	-5,000.00	0.00	-5,000.00
	7600				
	7612 BTW GENERAL & SP RESERVE	80,000.00	80,000.00	80,000.00	80,000.00
	SubTotal: 7600	-80,000.00	-80,000.00	-80,000.00	-80,000.00
	SubTotal: Expense:1000-7999	-120,934.56	-89,432.40	-80,000.00	-89,432.40
	SubTotal: 40	-18,830.21	12,981.55	22,413.95	12,767.60
	Total	1,067,760.01	658,766.77	-381,871.37	-223,910.65

ENROLLMENT PROJECTIONS

Enrollment charts for the District, as a whole, from 1984-85 through 2019-20, are found on the next pages.

HILLSBOROUGH CITY SCHOOL

COMPARISON OF P2 ENROLLMENT - 1984-2019 ACTUAL AND 2019-2020 PROJECTED

SCHOOL YEAR	GRADE							TOTAL TK-5				TOTAL 6-8	GRAND TOTAL	CHG.	%
	TK	K	1	2	3	4	5		6	7	8				
1984-85		81	93	108	106	107	122	617	161	166	186	513	1,130	-20	-.020
1985-86		77	94	97	115	111	108	602	128	157	162	447	1,049	-81	-.072
1986-87		108	82	102	102	118	111	623	124	120	161	405	1,028	-21	-.020
1987-88		107	115	82	107	105	118	634	126	128	121	375	1,009	-19	-.018
1988-89		115	112	122	90	111	110	660	123	124	128	375	1,035	26	.026
1989-90		131	120	122	132	88	118	711	122	127	131	380	1,091	56	.054
1990-91		124	140	117	135	139	89	744	125	122	135	382	1,126	35	.032
1991-92		108	123	145	114	140	138	768	101	134	123	358	1,126	0	.000
1992-93		111	119	124	142	112	144	752	149	103	142	394	1,146	20	.018
1993-94		142	115	127	128	150	120	782	152	157	108	417	1,199	53	.046
1994-95		134	158	127	139	131	158	847	131	147	158	436	1,283	84	.070
1995-96		121	153	162	134	139	142	851	153	137	150	440	1,291	8	.006
1996-97		131	131	164	166	138	147	877	137	160	139	436	1,313	22	.017
1997-98		122	145	140	162	179	142	890	148	144	158	450	1,340	27	.021
1998-99		127	127	148	151	159	181	893	144	148	142	434	1,327	-13	-.010
1999-00		142	140	134	159	160	165	900	175	146	144	465	1,365	38	.029
2000-01		152	146	146	145	160	165	914	174	174	141	489	1,403	38	.028
2001-02		125	156	158	149	150	160	898	164	170	170	504	1,402	-1	-.001
2002-03		143	134	165	152	152	149	895	162	160	164	486	1,381	-21	-.015
2003-04		151	147	141	163	160	150	912	142	161	155	458	1,370	-11	-.008
2004-05		136	158	161	144	169	172	940	142	152	164	458	1,398	28	.020
2005-06		169	139	164	161	157	168	958	163	148	152	463	1,421	23	.016
2006-07		145	173	138	170	167	162	955	166	165	148	479	1,434	13	.009
2007-08		151	149	182	136	178	163	959	152	171	163	486	1,445	11	.008
2008-09		157	160	158	190	148	182	995	156	151	168	475	1,470	25	.017
2009-10		154	163	164	169	200	154	1004	178	156	153	487	1,491	21	.014
2010-11		134	168	174	173	177	205	1031	156	178	161	495	1,526	35	.023
2011-12		140	147	171	174	181	183	996	204	163	176	543	1,539	13	.009
2012-13	9	133	145	154	183	180	186	990	175	199	160	534	1,524	-15	-.010
2013-14	10	151	142	151	160	184	183	981	179	176	191	546	1,527	3	.002
2014-15	15	149	162	151	165	170	191	1003	187	178	176	541	1,544	17	.011
2015-16	14	147	139	164	153	160	169	946	179	187	175	541	1,487	-57	-.037
2016-17	0	151	155	139	174	153	164	936	171	178	187	536	1,472	-15	-.010
2017-18	0	121	137	163	150	172	158	901	150	172	182	504	1,405	-67	-.046
2018-19	0	126	121	146	170	151	163	877	147	151	171	469	1,346	-59	-.042
2019-20**	0	114	129	138	140	170	156	847	143	144	151	438	1,285	-61	-.045

** As of May 24, 2019

NORTH SCHOOL

COMPARISON OF P2 ENROLLMENT - 1980-2019 ACTUAL AND 2019-2020 PROJECTED

SCHOOL YEAR	GRADE						TOTAL TK-5	CHANGE	%
	TK/K	1	2	3	4	5			
1980-81	28	33	45	50	47	59	262	-4	-.015
1981-82	26	32	31	49	52	47	237	-25	-.095
1982-83	32	33	23	31	48	49	216	-21	-.089
1983-84	32	33	31	26	61	51	234	18	.083
1984-85	21	35	35	28	31	44	194	-40	-.171
1985-86	0	0	0	0	0	0	0	-194	-1.000
1986-87	0	0	0	0	0	0	0	0	.000
1987-88	0	0	0	0	0	0	0	0	.000
1988-89	0	0	0	0	0	0	0	0	.000
1989-90	0	0	0	0	0	0	0	0	.000
1990-91	47	25	25	25	0	0	122	122	.000
1991-92	32	50	37	36	30	13	198	76	.623
1992-93	36	35	49	43	39	34	236	38	.192
1993-94	53	38	41	53	54	40	279	43	.182
1994-95	47	59	41	49	53	54	303	24	.086
1995-96	54	56	64	44	43	56	317	14	.046
1996-97	40	56	61	68	42	42	309	-8	-.025
1997-98	29	48	56	58	77	43	311	2	.006
1998-99	40	34	34	60	58	77	323	12	.039
1999-00	50	48	35	60	65	64	322	-1	-.003
2000-01	52	52	50	38	66	65	323	1	.003
2001-02	50	50	57	52	43	66	318	-5	-.015
2002-03	45	50	54	55	54	45	303	-15	-.047
2003-04	56	47	51	52	57	53	316	13	.043
2004-05	44	55	44	51	55	58	307	-9	-.028
2005-06	54	45	57	44	55	50	305	-2	-.007
2006-07	53	57	46	60	46	56	318	13	.043
2007-08	44	52	66	43	65	43	313	-5	-.016
2008-09	50	47	59	71	45	64	336	23	.073
2009-10	58	59	55	59	69	44	344	8	.024
2010-11	40	63	67	64	63	69	366	22	.064
2011-12	48	51	67	67	69	68	370	4	.011
2012-13	48	48	52	69	70	69	356	-14	-.038
2013-14	62	51	49	52	69	69	352	-4	-.011
2014-15	56	66	55	53	54	72	356	4	.011
2015-16	55	45	64	57	52	52	325	-31	-.087
2016-17	43	58	42	68	60	53	324	-1	-.003
2017-18	34	48	62	45	64	64	317	-7	-.022
2018-19	41	39	47	66	48	65	306	-11	-.035
2019-20**	41	41	41	46	67	50	286	-20	-.065

** As of May 24, 2019

SOUTH SCHOOL

COMPARISON OF P2 ENROLLMENT - 1980-2019 ACTUAL AND 2019-2020 PROJECTED

SCHOOL YEAR	GRADE							TOTAL TK-5	CHANGE	%
	TK	K	1	2	3	4	5			
1980-81		21	36	31	31	41	51	211	-16	-.070
1981-82		22	26	39	31	35	49	202	-9	-.043
1982-83		29	25	32	45	37	37	205	3	.015
1983-84		30	34	32	34	45	40	215	10	.049
1984-85		35	34	35	40	35	44	223	8	.037
1985-86		32	53	45	37	40	41	248	25	.112
1986-87		52	33	47	46	37	39	254	6	.024
1987-88		60	58	30	52	50	38	288	34	.134
1988-89		55	63	52	37	53	48	308	20	.069
1989-90		75	56	69	56	35	59	350	42	.136
1990-91		41	61	44	57	58	38	299	-51	-.146
1991-92		34	41	53	35	56	54	273	-26	-.087
1992-93		31	42	39	49	30	57	248	-25	-.092
1993-94		52	33	48	39	47	34	253	5	.020
1994-95		40	49	33	50	40	52	264	11	.043
1995-96		38	44	49	36	50	42	259	-5	-.019
1996-97		36	40	45	45	39	51	256	-3	-.012
1997-98		40	38	44	47	44	42	255	-1	-.004
1998-99		39	39	34	51	43	46	252	-3	-.012
1999-00		36	44	42	39	50	44	255	3	.012
2000-01		44	36	45	47	36	45	253	-2	-.008
2001-02		30	46	42	43	46	37	244	-9	-.036
2002-03		39	31	51	41	44	44	250	6	.025
2003-04		35	40	37	51	45	43	251	1	.004
2004-05		36	38	49	38	54	46	261	10	.040
2005-06		55	38	39	50	42	54	278	17	.065
2006-07		35	56	36	39	53	44	263	-15	-.054
2007-08		47	40	56	37	38	52	270	7	.027
2008-09		47	53	39	59	43	42	283	13	.048
2009-10		40	45	49	48	62	44	288	5	.018
2010-11		34	44	46	49	48	63	284	-4	-.014
2011-12		37	36	44	48	48	48	261	-23	-.081
2012-13	9	29	44	34	48	49	50	263	2	.008
2013-14		44	32	43	39	45	50	253	-10	-.038
2014-15	15	36	43	30	45	43	45	257	4	.016
2015-16	14	35	33	43	30	43	43	241	-16	-.062
2016-17		51	37	33	44	28	42	235	-6	-.025
2017-18		36	35	35	36	45	23	210	-25	-.106
2018-19**		28	39	37	36	37	45	222	12	.057
2019-20**		29	30	41	36	34	36	206	-16	-.072

** As of May 24, 2019

WEST SCHOOL

COMPARISON OF P2 ENROLLMENT - 1980-2019 ACTUAL AND 2019-2020 PROJECTED

SCHOOL YEAR	GRADE							TOTAL TK-5	CHANGE	%
	TK	K	1	2	3	4	5			
1980-81		33	38	43	52	69	48	283	-31	-.099
1981-82		33	41	42	50	57	77	300	17	.060
1982-83		27	34	44	40	48	56	249	-51	-.170
1983-84		22	36	36	44	37	48	223	-26	-.104
1984-85		25	24	38	38	41	34	200	-23	-.103
1985-86		45	41	52	78	71	67	354	154	.770
1986-87		56	49	55	56	81	72	369	15	.042
1987-88		47	57	52	55	55	80	346	-23	-.062
1988-89		60	49	70	53	58	62	352	6	.017
1989-90		56	64	53	76	53	59	361	9	.026
1990-91		36	54	48	53	81	51	323	-38	-.105
1991-92		42	32	55	43	54	71	297	-26	-.080
1992-93		44	42	36	50	43	53	268	-29	-.098
1993-94		37	44	38	36	49	46	250	-18	-.067
1994-95		47	50	53	40	38	52	280	30	.120
1995-96		29	53	49	54	46	44	275	-5	-.018
1996-97		55	35	58	53	57	54	312	37	.135
1997-98		53	59	40	57	58	57	324	12	.038
1998-99		48	54	60	40	58	58	318	-6	-.019
1999-00		56	48	57	60	45	57	323	5	.016
2000-01		56	58	51	60	58	55	338	15	.046
2001-02		45	60	59	54	61	57	336	-2	-.006
2002-03		59	53	60	56	54	60	342	6	.018
2003-04		60	60	53	60	58	54	345	3	.009
2004-05		56	65	68	55	60	68	372	27	.078
2005-06		60	56	68	67	60	64	375	3	.008
2006-07		57	60	56	71	68	62	374	-1	-.003
2007-08		60	57	60	56	75	68	376	2	.005
2008-09		60	60	60	60	60	76	376	0	.000
2009-10		56	59	60	62	69	66	372	-4	-.011
2010-11		60	61	61	60	66	73	381	9	.024
2011-12		55	60	60	59	64	67	365	-16	-.042
2012-13		56	53	68	66	61	67	371	6	.016
2013-14	10	45	59	59	69	70	64	376	5	.013
2014-15		57	53	66	67	73	74	390	14	.037
2015-16		57	61	57	66	65	74	380	-10	-.026
2016-17		57	60	64	62	65	69	377	-3	-.008
2017-18		51	54	66	69	63	71	374	-3	-.008
2018-19		56	52	58	68	69	62	365	-9	-.024
2019-20**		44	58	56	58	69	70	355	-10	-.027

** As of May 24, 2019

CROCKER SCHOOL

COMPARISON OF P2 ENROLLMENT - 1980-2019 ACTUAL AND 2019-2020 PROJECTED

SCHOOL YEAR	GRADE			TOTAL 6-8	CHANGE	%
	6	7	8			
1980-81	166	167	159	492	11	.023
1981-82	159	159	174	492	0	.000
1982-83	178	158	165	501	9	.018
1983-84	158	182	164	504	3	.006
1984-85	161	166	186	513	9	.018
1985-86	128	157	162	447	-66	-.129
1986-87	124	120	161	405	-42	-.094
1987-88	126	128	121	375	-30	-.074
1988-89	123	124	128	375	0	.000
1989-90	122	127	131	380	5	.013
1990-91	125	122	135	382	2	.005
1991-92	101	134	123	358	-24	-.063
1992-93	149	103	142	394	36	.101
1993-94	152	157	108	417	23	.058
1994-95	131	147	158	436	19	.046
1995-96	153	137	150	440	4	.009
1996-97	137	160	139	436	-4	-.009
1997-98	148	144	158	450	14	.032
1998-99	144	148	142	434	-16	-.036
1999-00	175	146	144	465	31	.071
2000-01	174	174	141	489	24	.052
2001-02	164	170	170	504	15	.031
2002-03	162	160	164	486	-18	-.036
2003-04	142	161	155	458	-28	-.058
2004-05	142	152	164	458	0	.000
2005-06	163	148	152	463	5	.011
2006-07	166	165	148	479	16	.035
2007-08	152	171	163	486	7	.015
2008-09	156	151	168	475	-11	-.023
2009-10	178	156	153	487	12	.025
2010-11	156	178	161	495	8	.016
2011-12	204	163	176	543	48	.097
2012-13	175	199	160	534	-9	-.017
2013-14	179	176	191	546	12	.022
2014-15	187	178	176	541	-5	-.009
2015-16	179	187	175	541	0	.000
2016-17	171	178	187	536	-5	-.009
2017-18	150	172	182	504	-32	-.060
2018-19	147	151	171	469	-35	-.069
2019-20**	143	144	151	438	-31	-.066

** As of May 24, 2019

HILLSBOROUGH CITY SCHOOL DISTRICT
2019-20 BUDGET

AVERAGE DAILY ATTENDANCE COMPARISON PER P-2

<u>GRADE</u>	<u>2019-20 Projected</u>	<u>2018-19 P-2</u>	<u>2017-18 P-2</u>	<u>2016-17 P-2</u>	<u>2015-16 P-2</u>
TK - 3	521	544	546	599	608
4 - 6	469	452	463	468	495
7 - 8	295	308	339	353	349
 <u>Special Education - NPS</u>					
TK - 3	0	1	1	0	1
4 - 6	1	1	2	2	7
7 - 8	1	1	4	0	1
<hr/>					
TOTAL DISTRICT A.D.A.	1,287	1,307	1,354	1,423	1,461

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

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.

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:

Public Hearing:

Place: 300 El Camino Ave, Hillsborough, CA 94010

Date: May 31, 2019

Place: 2600 Ralston Ave, Hillsborough, CA

Date: June 05, 2019

Time: 06:00 PM

Adoption Date: June 24, 2019

Signed: 

Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Joyce Shen

Telephone: (650) 548-4203

Title: Chief Business Official

E-mail: jshen@hcsdk8.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?		X
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 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)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
			Jun 24, 2019	
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, Section 3: Actions, Services, and Expenditures?		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 EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

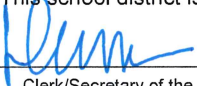
To the County Superintendent of Schools:

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

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

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
San Mateo County School Insurance Group (SMCSIG)

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

Signed  _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 24, 2019

For additional information on this certification, please contact:

Name: Joyce Shen
Title: Chief Business Official
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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Estimated Actuals	2019-20 Budget
01	General Fund/County School Service Fund	GS	GS
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		
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		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Estimated Actuals	2019-20 Budget
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

**Hillsborough City School District
2019-20 All Funds Budget at a Glance**

Description	General Fund 01	Special Revenue Cafeteria Fund 13	Special Reserve Non-Capital Fund 17	Special Reserve (OPEB) Fund 20 (OPEB)	Building Fund Fund 21	Capital Facilities Fund 25	Special Reserve Capital Fund 40	Total
Beginning Fund Balances	5,229,662.54	1,177.98	561,688.31	1,211,156.68	797,817.49	118,200.85	121,529.65	8,041,233.50
Sources of Funds								
Revenues	30,862,967.15	3,716.97	8,950.36	18,741.76	8,635.00	62,346.04	102,200.00	31,067,557.28
Transfers In	80,000.00	15,000.00		35,000.00				130,000.00
Other Sources								-
Total Sources of Funds	30,942,967.15	18,716.97	8,950.36	53,741.76	8,635.00	62,346.04	102,200.00	31,197,557.28
Uses of Funds								
Expenditures	30,315,341.77	16,512.28			789,184.02	160,997.46	9,432.40	31,291,467.93
Transfers Out	50,000.00						80,000.00	130,000.00
Other Uses								-
Total Uses of Funds	30,365,341.77	16,512.28	-	-	789,184.02	160,997.46	89,432.40	31,421,467.93
Net Sources (Uses) of Funds	577,625.38	2,204.69	8,950.36	53,741.76	(780,549.02)	(98,651.42)	12,767.60	(223,910.65)
Ending Fund Balance	5,807,287.92	3,382.67	570,638.67	1,264,898.44	17,268.47	19,549.43	134,297.25	7,817,322.85
Components of Ending Fund Balances:								
Revolving Cash	5,000.00							5,000.00
Prepaid Expenses	80,893.24							80,893.24
Restricted Balance								
Sick Banks/Vacation Accruals	224,196.31							224,196.31
Other Committed/Assigned	672,000.00	3,382.67	570,638.67	1,264,898.44	17,268.47	19,549.43	134,297.25	2,682,034.93
6% Reserve for Economic Uncertainty	1,821,920.51							1,821,920.51
Unappropriated Ending Balance	3,003,227.86							3,003,227.86
Ending Balance	5,807,287.92	3,382.67	570,638.67	1,264,898.44	17,268.47	19,549.43	134,297.25	7,817,322.85

HILLSBOROUGH CITY SCHOOL DISTRICT
General Fund 2019-20 Budget Multi-Year Projections

	18-19 Estimated Actuals			19-20 Proposed Budget			20-21 Projected Budget			21-22 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues												
Property Taxes/EPA/LCFF	20,545,156.00	674,845.54	21,220,001.54	21,527,247.97	674,845.54	22,202,093.51	22,301,248.95	674,845.54	22,976,094.49	22,821,894.95	674,845.54	23,496,740.49
Federal Revenue		261,868.31	261,868.31		261,868.31	261,868.31		261,868.31	261,868.31		261,868.31	261,868.31
State Revenue	522,012.72	1,375,163.50	1,897,176.22	272,547.72	1,395,551.50	1,668,099.22	272,547.72	1,395,551.50	1,668,099.22	272,547.72	1,395,551.50	1,668,099.22
Local Revenue	4,090,776.78	2,699,323.48	6,790,100.26	4,084,032.63	2,646,873.48	6,730,906.11	3,904,032.63	2,646,873.48	6,550,906.11	3,704,032.63	2,646,873.48	6,350,906.11
Other Sources			-			-			-			-
Total Income	25,157,945.50	5,011,200.83	30,169,146.33	25,883,828.32	4,979,138.83	30,862,967.15	26,477,829.30	4,979,138.83	31,456,968.13	26,798,475.30	4,979,138.83	31,777,614.13
Expenditure												
Certificated	10,832,779.89	4,001,820.49	14,834,600.38	10,711,023.52	3,903,006.38	14,614,029.90	11,165,284.00	3,928,697.90	15,093,981.90	11,401,697.00	3,992,307.90	15,394,004.90
Classified	2,048,277.24	1,627,231.96	3,675,509.20	2,174,127.00	1,767,446.85	3,941,573.85	2,203,639.00	1,828,783.64	4,032,422.64	2,225,557.00	1,841,897.64	4,067,454.64
Benefits	3,775,920.25	3,028,448.12	6,804,368.37	3,737,909.00	3,040,206.02	6,778,115.02	4,067,166.00	3,171,089.02	7,238,255.02	4,118,086.00	3,199,930.02	7,318,016.02
Books & Supplies	1,016,416.99	148,759.09	1,165,176.08	999,910.40	260,428.99	1,260,339.39	946,639.36	188,791.99	1,135,431.35	757,673.31	172,309.25	929,982.56
Services	2,176,872.91	1,255,044.06	3,431,916.97	1,912,276.05	1,490,557.76	3,402,833.81	1,913,176.05	1,193,888.76	3,107,064.81	1,913,176.05	1,173,888.76	3,087,064.81
Capital Outlay	50,555.00	123,055.20	173,610.20	50,555.00	50,000.00	100,555.00	50,555.00	-	50,555.00	50,555.00	50,000.00	100,555.00
Other Outgo	119,524.80	98,370.00	217,894.80	119,524.80	98,370.00	217,894.80	119,524.80	98,370.00	217,894.80	119,524.80	98,370.00	217,894.80
Other Uses			-			-			-			-
Total Expenditures	20,020,347.08	10,282,728.92	30,303,076.00	19,705,325.77	10,610,016.00	30,315,341.77	20,465,984.21	10,409,621.31	30,875,605.52	20,586,269.16	10,528,703.57	31,114,972.73
Revenues less Expenses	5,137,598.42	(5,271,528.09)	(133,929.67)	6,178,502.55	(5,630,877.17)	547,625.38	6,011,845.09	(5,430,482.48)	581,362.61	6,212,206.14	(5,549,564.74)	662,641.40
Interfund Transfers												
Transfers from Fund 40	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00
Transfers to Fund 13				(15,000.00)		(15,000.00)	(15,000.00)		(15,000.00)	(15,000.00)		(15,000.00)
Transfers to Fund 20	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)
Contributions to Restricted	(5,229,264.49)	5,229,264.49	-	(5,510,593.17)	5,510,593.17	-	(5,548,726.49)	5,548,726.49	-	(5,621,397.50)	5,621,397.50	-
Total Transfers	(5,184,264.49)	5,229,264.49	45,000.00	(5,480,593.17)	5,510,593.17	30,000.00	(5,518,726.49)	5,548,726.49	30,000.00	(5,591,397.50)	5,621,397.50	30,000.00
End Bal GAIN/(LOSS)	(46,666.07)	(42,263.60)	(88,929.67)	697,909.38	(120,284.00)	577,625.38	493,118.60	118,244.01	611,362.61	620,808.64	71,832.76	692,641.40
Fund Balance												
Beginning Balance	5,156,044.61	162,547.60	5,318,592.21	5,109,378.54	120,284.00	5,229,662.54	5,807,287.92	0.00	5,807,287.92	6,300,406.52	118,244.01	6,418,650.53
Revolving Cash	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00
Prepaid Expenses	80,893.24		80,893.24	80,893.24		80,893.24	80,893.24		80,893.24	80,893.24		80,893.24
Restricted Balances		120,284.00	120,284.00			-		118,244.01	118,244.01		190,076.77	190,076.77
Sick Banks/Vacation Accruals	224,196.31		224,196.31	224,196.31		224,196.31	224,196.31		224,196.31	224,196.31		224,196.31
Site/Program Carryovers	209,097.85		209,097.85			-			-			-
IT Infrastructure Set Aside			-	672,000.00		672,000.00	1,119,000.00		1,119,000.00	1,224,000.00		1,224,000.00
6% Reserve for Economic Uncertainty	1,820,284.56		1,820,284.56	1,821,920.51		1,821,920.51	1,855,536.33		1,855,536.33	1,869,898.36		1,869,898.36
Unappropriated Ending Balance	2,769,906.58		2,769,906.58	3,003,277.86		3,003,277.86	3,015,780.64		3,015,780.64	3,517,227.25		3,517,227.25
Ending Balance	5,109,378.54	120,284.00	5,229,662.54	5,807,287.92	0.00	5,807,287.92	6,300,406.52	118,244.01	6,418,650.53	6,921,215.16	190,076.77	7,111,291.93

District: Hillsborough City School District
 CDS #: 41 68908 0000000

**Adopted Budget
 2019-20 Budget Attachment
 Balances in Excess of Minimum Reserve Requirements**

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

Combined Assigned and Unassigned/unappropriated Fund Balances		2019-20 Adopted Budget
Form	Fund	
01	General Fund	\$4,825,198.37
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$570,638.67
Total Assigned and Unassigned Ending Fund Balances		\$5,395,837.04
District Standard Reserve Level		9%
Less District Minimum Reserve for Economic Uncertainties		\$910,960
Total Assigned & Unassigned Ending Balance in Excess of Minimum		\$4,484,876.79

Add total of Object Codes 9780/9789/9790 from:
 <-- a) Form 01
 <-- b) Form 17

<-- Source: Form 01CS Line 10B-4
 <-- Source: Form 01CS Line 10B-7

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties:		
SACS Form	Fund	2019-20 Adopted Budget
01	General Fund	\$910,960.0
01	General Fund	\$2,500,000.0
01	General Fund	\$300,000.0
01	General Fund	\$773,916.8
17	Special Reserve Fund for Other Than Capital Outlay Projects <i>Insert Lines above as needed</i>	\$0.00
Total of Substantiated Needs		\$4,484,876.79
Remaining Unsubstantiated Balance		\$0.00

Description of Need
(These are samples only; please modify as appropriate)
 Additional 3% for Economic Uncertainty per Board Policy
 West Hillsborough School Roof Project
 Crocker Gym Membrane Restoration
 North School Wide Roof Replacement
 Extended General Fund reserve
 Balance should be Zero

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	20,545,156.00	674,845.54	21,220,001.54	21,527,247.97	674,845.54	22,202,093.51	4.6%
2) Federal Revenue		8100-8299	0.00	261,868.31	261,868.31	0.00	261,868.31	261,868.31	0.0%
3) Other State Revenue		8300-8599	522,012.72	1,375,163.50	1,897,176.22	272,547.72	1,395,551.50	1,668,099.22	-12.1%
4) Other Local Revenue		8600-8799	4,090,776.78	2,699,323.48	6,790,100.26	4,084,032.63	2,646,873.48	6,730,906.11	-0.9%
5) TOTAL, REVENUES			25,157,945.50	5,011,200.83	30,169,146.33	25,883,828.32	4,979,138.83	30,862,967.15	2.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	10,832,779.89	4,001,820.49	14,834,600.38	10,711,023.52	3,903,006.38	14,614,029.90	-1.5%
2) Classified Salaries		2000-2999	2,048,277.24	1,627,231.96	3,675,509.20	2,174,127.00	1,767,446.85	3,941,573.85	7.2%
3) Employee Benefits		3000-3999	3,775,920.25	3,028,448.12	6,804,368.37	3,737,909.00	3,040,206.02	6,778,115.02	-0.4%
4) Books and Supplies		4000-4999	1,016,416.99	148,759.09	1,165,176.08	999,910.40	260,428.99	1,260,339.39	8.2%
5) Services and Other Operating Expenditures		5000-5999	2,176,872.91	1,255,044.06	3,431,916.97	1,912,276.05	1,490,557.76	3,402,833.81	-0.8%
6) Capital Outlay		6000-6999	50,555.00	123,055.20	173,610.20	50,555.00	50,000.00	100,555.00	-42.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	119,524.80	98,370.00	217,894.80	119,524.80	98,370.00	217,894.80	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,020,347.08	10,282,728.92	30,303,076.00	19,705,325.77	10,610,016.00	30,315,341.77	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,137,598.42	(5,271,528.09)	(133,929.67)	6,178,502.55	(5,630,877.17)	547,625.38	-508.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
b) Transfers Out		7600-7629	35,000.00	0.00	35,000.00	50,000.00	0.00	50,000.00	42.9%
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	(5,229,264.49)	5,229,264.49	0.00	(5,510,593.17)	5,510,593.17	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,184,264.49)	5,229,264.49	45,000.00	(5,480,593.17)	5,510,593.17	30,000.00	-33.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(46,666.07)	(42,263.60)	(88,929.67)	697,909.38	(120,284.00)	577,625.38	-749.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,156,044.61	162,547.60	5,318,592.21	5,109,378.54	120,284.00	5,229,662.54	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,156,044.61	162,547.60	5,318,592.21	5,109,378.54	120,284.00	5,229,662.54	-1.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,156,044.61	162,547.60	5,318,592.21	5,109,378.54	120,284.00	5,229,662.54	-1.7%
2) Ending Balance, June 30 (E + F1e)			5,109,378.54	120,284.00	5,229,662.54	5,807,287.92	0.00	5,807,287.92	11.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	80,893.24	0.00	80,893.24	80,893.24	0.00	80,893.24	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	120,284.00	120,284.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	433,294.16	0.00	433,294.16	896,196.31	0.00	896,196.31	106.8%
Sick Banks/Vacation Accruals	0000	9760				224,196.31		224,196.31	
IT Infrastructure Set-Aside	0000	9760				672,000.00		672,000.00	
Sick Banks/Vacation Accruals	0000	9760	224,196.31		224,196.31				
Site/Program Carryovers	0000	9760	209,097.85		209,097.85				
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,820,284.56	0.00	1,820,284.56	1,821,920.51	0.00	1,821,920.51	0.1%
Unassigned/Unappropriated Amount		9790	2,769,906.58	0.00	2,769,906.58	3,003,277.86	0.00	3,003,277.86	8.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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)	
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	172,044.00	0.00	172,044.00	172,044.00	0.00	172,044.00	0.0%
Education Protection Account State Aid - Current Year		8012	270,270.00	0.00	270,270.00	270,270.00	0.00	270,270.00	0.0%
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	76,532.00	0.00	76,532.00	76,532.00	0.00	76,532.00	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	19,069,747.00	0.00	19,069,747.00	20,051,838.97	0.00	20,051,838.97	5.1%
Unsecured Roll Taxes		8042	988,586.00	0.00	988,586.00	988,586.00	0.00	988,586.00	0.0%
Prior Years' Taxes		8043	(32,023.00)	0.00	(32,023.00)	(32,023.00)	0.00	(32,023.00)	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	0.00	0.00	0.00	0.00	0.00	0.00	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			20,545,156.00	0.00	20,545,156.00	21,527,247.97	0.00	21,527,247.97	4.8%
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	674,845.54	674,845.54	0.00	674,845.54	674,845.54	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,545,156.00	674,845.54	21,220,001.54	21,527,247.97	674,845.54	22,202,093.51	4.6%
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	223,354.51	223,354.51	0.00	223,354.51	223,354.51	0.0%
Special Education Discretionary Grants		8182	0.00	20,200.80	20,200.80	0.00	20,200.80	20,200.80	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		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		18,313.00	18,313.00		18,313.00	18,313.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
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	261,868.31	261,868.31	0.00	261,868.31	261,868.31	0.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	291,655.00	0.00	291,655.00	42,190.00	0.00	42,190.00	-85.5%
Lottery - Unrestricted and Instructional Materials		8560	212,323.00	65,758.50	278,081.50	212,323.00	65,758.50	278,081.50	0.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		2,125.00	2,125.00		2,125.00	2,125.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	18,034.72	1,307,280.00	1,325,314.72	18,034.72	1,327,668.00	1,345,702.72	1.5%
TOTAL, OTHER STATE REVENUE			522,012.72	1,375,163.50	1,897,176.22	272,547.72	1,395,551.50	1,668,099.22	-12.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
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	2,217,319.48	2,217,319.48	0.00	2,217,319.48	2,217,319.48	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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	108,820.27	0.00	108,820.27	108,820.27	0.00	108,820.27	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	102,732.00	102,732.00	0.00	102,732.00	102,732.00	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	379,141.33	0.00	379,141.33	379,141.33	0.00	379,141.33	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,602,815.18	379,272.00	3,982,087.18	3,596,071.03	326,822.00	3,922,893.03	-1.5%
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%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,090,776.78	2,699,323.48	6,790,100.26	4,084,032.63	2,646,873.48	6,730,906.11	-0.9%
TOTAL, REVENUES			25,157,945.50	5,011,200.83	30,169,146.33	25,883,828.32	4,979,138.83	30,862,967.15	2.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,567,079.00	3,816,103.38	12,383,182.38	8,428,697.52	3,714,867.38	12,143,564.90	-1.9%
Certificated Pupil Support Salaries		1200	655,060.00	1,372.00	656,432.00	661,031.00	508.00	661,539.00	0.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,610,640.89	184,345.11	1,794,986.00	1,621,295.00	187,631.00	1,808,926.00	0.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,832,779.89	4,001,820.49	14,834,600.38	10,711,023.52	3,903,006.38	14,614,029.90	-1.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	185,726.00	1,228,538.40	1,414,264.40	182,862.00	1,331,792.85	1,514,654.85	7.1%
Classified Support Salaries		2200	634,735.88	289,970.72	924,706.60	715,564.00	181,364.00	896,928.00	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	271,364.00	35,615.00	306,979.00	317,023.00	175,192.00	492,215.00	60.3%
Clerical, Technical and Office Salaries		2400	956,451.36	73,107.84	1,029,559.20	958,678.00	79,098.00	1,037,776.00	0.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,048,277.24	1,627,231.96	3,675,509.20	2,174,127.00	1,767,446.85	3,941,573.85	7.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,702,922.00	1,927,717.93	3,630,639.93	1,706,570.00	1,956,076.10	3,662,646.10	0.9%
PERS		3201-3202	352,260.00	297,234.44	649,494.44	441,267.00	362,379.91	803,646.91	23.7%
OASDI/Medicare/Alternative		3301-3302	326,972.00	194,347.91	521,319.91	347,525.00	196,304.30	543,829.30	4.3%
Health and Welfare Benefits		3401-3402	960,254.25	478,918.10	1,439,172.35	811,923.00	400,742.00	1,212,665.00	-15.7%
Unemployment Insurance		3501-3502	6,266.00	2,957.16	9,223.16	6,543.00	2,863.00	9,406.00	2.0%
Workers' Compensation		3601-3602	186,068.00	65,113.42	251,181.42	140,972.00	61,548.71	202,520.71	-19.4%
OPEB, Allocated		3701-3702	181,128.00	19,006.00	200,134.00	181,128.00	19,006.00	200,134.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	60,050.00	43,153.16	103,203.16	101,981.00	41,286.00	143,267.00	38.8%
TOTAL, EMPLOYEE BENEFITS			3,775,920.25	3,028,448.12	6,804,368.37	3,737,909.00	3,040,206.02	6,778,115.02	-0.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,841.06	3,023.80	5,864.86	51,788.30	114,667.70	166,456.00	2738.2%
Books and Other Reference Materials		4200	41,667.00	20,924.80	62,591.80	16,070.00	20,924.80	36,994.80	-40.9%
Materials and Supplies		4300	633,286.36	118,810.49	752,096.85	611,292.87	118,836.49	730,129.36	-2.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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)	
Noncapitalized Equipment		4400	338,622.57	6,000.00	344,622.57	320,759.23	6,000.00	326,759.23	-5.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,016,416.99	148,759.09	1,165,176.08	999,910.40	260,428.99	1,260,339.39	8.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	218,853.91	218,853.91	0.00	218,853.91	218,853.91	0.0%
Travel and Conferences		5200	118,874.77	31,099.22	149,973.99	95,727.77	79,746.22	175,473.99	17.0%
Dues and Memberships		5300	30,803.69	1,500.00	32,303.69	30,803.69	1,500.00	32,303.69	0.0%
Insurance		5400 - 5450	114,095.00	0.00	114,095.00	114,095.00	0.00	114,095.00	0.0%
Operations and Housekeeping Services		5500	534,700.00	0.00	534,700.00	534,700.00	0.00	534,700.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	108,747.33	161,500.00	270,247.33	108,154.33	161,500.00	269,654.33	-0.2%
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	997,086.63	841,980.93	1,839,067.56	899,774.49	1,028,847.63	1,928,622.12	4.9%
Communications		5900	272,565.49	110.00	272,675.49	129,020.77	110.00	129,130.77	-52.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,176,872.91	1,255,044.06	3,431,916.97	1,912,276.05	1,490,557.76	3,402,833.81	-0.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,555.00	123,055.20	173,610.20	50,555.00	50,000.00	100,555.00	-42.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,555.00	123,055.20	173,610.20	50,555.00	50,000.00	100,555.00	-42.1%
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	0.00	98,370.00	98,370.00	0.00	98,370.00	98,370.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	56,310.80	0.00	56,310.80	56,310.80	0.00	56,310.80	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	63,214.00	0.00	63,214.00	63,214.00	0.00	63,214.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			119,524.80	98,370.00	217,894.80	119,524.80	98,370.00	217,894.80	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,020,347.08	10,282,728.92	30,303,076.00	19,705,325.77	10,610,016.00	30,315,341.77	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	35,000.00	0.00	35,000.00	50,000.00	0.00	50,000.00	42.9%
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			35,000.00	0.00	35,000.00	50,000.00	0.00	50,000.00	42.9%
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 Capital 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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) 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	(5,229,264.49)	5,229,264.49	0.00	(5,510,593.17)	5,510,593.17	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,229,264.49)	5,229,264.49	0.00	(5,510,593.17)	5,510,593.17	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,184,264.49)	5,229,264.49	45,000.00	(5,480,593.17)	5,510,593.17	30,000.00	-33.3%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	20,545,156.00	674,845.54	21,220,001.54	21,527,247.97	674,845.54	22,202,093.51	4.6%
2) Federal Revenue		8100-8299	0.00	261,868.31	261,868.31	0.00	261,868.31	261,868.31	0.0%
3) Other State Revenue		8300-8599	522,012.72	1,375,163.50	1,897,176.22	272,547.72	1,395,551.50	1,668,099.22	-12.1%
4) Other Local Revenue		8600-8799	4,090,776.78	2,699,323.48	6,790,100.26	4,084,032.63	2,646,873.48	6,730,906.11	-0.9%
5) TOTAL, REVENUES			25,157,945.50	5,011,200.83	30,169,146.33	25,883,828.32	4,979,138.83	30,862,967.15	2.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		11,903,459.75	8,651,958.16	20,555,417.91	11,680,321.22	8,821,220.41	20,501,541.63	-0.3%
2) Instruction - Related Services	2000-2999		2,645,578.22	516,130.05	3,161,708.27	2,513,404.40	550,995.27	3,064,399.67	-3.1%
3) Pupil Services	3000-3999		872,854.58	137,216.00	1,010,070.58	853,755.58	141,180.00	994,935.58	-1.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		248,260.00	11,355.00	259,615.00	255,611.00	11,804.00	267,415.00	3.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,247,036.93	26,356.00	2,273,392.93	2,218,713.00	26,241.00	2,244,954.00	-1.3%
8) Plant Services	8000-8999		1,933,086.90	841,343.71	2,774,430.61	2,013,449.87	960,205.32	2,973,655.19	7.2%
9) Other Outgo	9000-9999	Except 7600-7699	170,070.70	98,370.00	268,440.70	170,070.70	98,370.00	268,440.70	0.0%
10) TOTAL, EXPENDITURES			20,020,347.08	10,282,728.92	30,303,076.00	19,705,325.77	10,610,016.00	30,315,341.77	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,137,598.42	(5,271,528.09)	(133,929.67)	6,178,502.55	(5,630,877.17)	547,625.38	-508.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
b) Transfers Out		7600-7629	35,000.00	0.00	35,000.00	50,000.00	0.00	50,000.00	42.9%
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	(5,229,264.49)	5,229,264.49	0.00	(5,510,593.17)	5,510,593.17	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,184,264.49)	5,229,264.49	45,000.00	(5,480,593.17)	5,510,593.17	30,000.00	-33.3%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(46,666.07)	(42,263.60)	(88,929.67)	697,909.38	(120,284.00)	577,625.38	-749.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,156,044.61	162,547.60	5,318,592.21	5,109,378.54	120,284.00	5,229,662.54	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,156,044.61	162,547.60	5,318,592.21	5,109,378.54	120,284.00	5,229,662.54	-1.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,156,044.61	162,547.60	5,318,592.21	5,109,378.54	120,284.00	5,229,662.54	-1.7%
2) Ending Balance, June 30 (E + F1e)			5,109,378.54	120,284.00	5,229,662.54	5,807,287.92	0.00	5,807,287.92	11.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	80,893.24	0.00	80,893.24	80,893.24	0.00	80,893.24	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	120,284.00	120,284.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
Sick Banks/Vacation Accruals	0000	9760				224,196.31		224,196.31	
IT Infrastructure Set-Aside	0000	9760				672,000.00		672,000.00	
Sick Banks/Vacation Accruals	0000	9760	224,196.31		224,196.31				
Site/Program Carryovers	0000	9760	209,097.85		209,097.85				
d) Assigned									
Other Assignments (by Resource/Object)									
e) Unassigned/Unappropriated		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Reserve for Economic Uncertainties		9789	1,820,284.56	0.00	1,820,284.56	1,821,920.51	0.00	1,821,920.51	0.1%
Unassigned/Unappropriated Amount			2,769,906.58	0.00	2,769,906.58	3,003,277.86	0.00	3,003,277.86	8.4%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6300	Lottery: Instructional Materials	71,637.00	0.00
7311	Classified School Employee Professional Development Block Grant	9,127.00	0.00
7510	Low-Performing Students Block Grant	39,520.00	0.00
Total, Restricted Balance		120,284.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	3,716.97	3,716.97	0.0%
5) TOTAL, REVENUES			3,716.97	3,716.97	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	14,660.28	14,660.28	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,852.00	1,852.00	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			16,512.28	16,512.28	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,795.31)	(12,795.31)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	15,000.00	New
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	15,000.00	New

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,795.31)	2,204.69	-117.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,973.29	1,177.98	-91.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,973.29	1,177.98	-91.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,973.29	1,177.98	-91.6%
2) Ending Balance, June 30 (E + F1e)			1,177.98	3,382.67	187.2%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,177.98	3,382.67	187.2%
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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
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) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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					
Child Nutrition Programs		8520	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,557.16	3,557.16	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	159.81	159.81	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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,716.97	3,716.97	0.0%
TOTAL, REVENUES			3,716.97	3,716.97	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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	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	14,660.28	14,660.28	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,660.28	14,660.28	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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	1,852.00	1,852.00	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			1,852.00	1,852.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	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)					
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			16,512.28	16,512.28	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	15,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	15,000.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	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	15,000.00	New

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	3,716.97	3,716.97	0.0%
5) TOTAL, REVENUES			3,716.97	3,716.97	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		16,512.28	16,512.28	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			16,512.28	16,512.28	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(12,795.31)	(12,795.31)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	15,000.00	New
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	15,000.00	New

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,795.31)	2,204.69	-117.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,973.29	1,177.98	-91.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,973.29	1,177.98	-91.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,973.29	1,177.98	-91.6%
2) Ending Balance, June 30 (E + F1e)			1,177.98	3,382.67	187.2%
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	1,177.98	3,382.67	187.2%
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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	8,950.36	8,950.36	0.0%
5) TOTAL, REVENUES			8,950.36	8,950.36	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)			8,950.36	8,950.36	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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,950.36	8,950.36	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	552,737.95	561,688.31	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			552,737.95	561,688.31	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			552,737.95	561,688.31	1.6%
2) Ending Balance, June 30 (E + F1e)			561,688.31	570,638.67	1.6%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	561,688.31	570,638.67	1.6%
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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
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) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,950.36	8,950.36	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,950.36	8,950.36	0.0%
TOTAL, REVENUES			8,950.36	8,950.36	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	8,950.36	8,950.36	0.0%
5) TOTAL, REVENUES			8,950.36	8,950.36	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)			8,950.36	8,950.36	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%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,950.36	8,950.36	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	552,737.95	561,688.31	1.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			552,737.95	561,688.31	1.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			552,737.95	561,688.31	1.6%
2) Ending Balance, June 30 (E + F1e)					
			561,688.31	570,638.67	1.6%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	561,688.31	570,638.67	1.6%
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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	18,741.76	18,741.76	0.0%
5) TOTAL, REVENUES			18,741.76	18,741.76	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)			18,741.76	18,741.76	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,000.00	35,000.00	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			35,000.00	35,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,741.76	53,741.76	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,157,414.92	1,211,156.68	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,157,414.92	1,211,156.68	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,157,414.92	1,211,156.68	4.6%
2) Ending Balance, June 30 (E + F1e)			1,211,156.68	1,264,898.44	4.4%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,211,156.68	1,264,898.44	4.4%
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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
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) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	18,741.76	18,741.76	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,741.76	18,741.76	0.0%
TOTAL, REVENUES			18,741.76	18,741.76	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	35,000.00	35,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,000.00	35,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			35,000.00	35,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	18,741.76	18,741.76	0.0%
5) TOTAL, REVENUES			18,741.76	18,741.76	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)			18,741.76	18,741.76	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,000.00	35,000.00	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			35,000.00	35,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,741.76	53,741.76	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,157,414.92	1,211,156.68	4.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,157,414.92	1,211,156.68	4.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,157,414.92	1,211,156.68	4.6%
2) Ending Balance, June 30 (E + F1e)					
			1,211,156.68	1,264,898.44	4.4%
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	1,211,156.68	1,264,898.44	4.4%
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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	8,633.47	8,635.00	0.0%
5) TOTAL, REVENUES			8,633.47	8,635.00	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	41,500.00	24,500.00	-41.0%
6) Capital Outlay		6000-6999	1,159,270.00	764,684.02	-34.0%
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			1,200,770.00	789,184.02	-34.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,192,136.53)	(780,549.02)	-34.5%
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	1,989,954.02	0.00	-100.0%
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			1,989,954.02	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			797,817.49	(780,549.02)	-197.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	797,817.49	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	797,817.49	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	797,817.49	New
2) Ending Balance, June 30 (E + F1e)			797,817.49	17,268.47	-97.8%
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			789,184.02	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	8,633.47	17,268.47	100.0%
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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
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) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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	8,633.47	8,635.00	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			8,633.47	8,635.00	0.0%
TOTAL, REVENUES			8,633.47	8,635.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
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	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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	41,500.00	24,500.00	-41.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,500.00	24,500.00	-41.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,159,270.00	764,684.02	-34.0%
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			1,159,270.00	764,684.02	-34.0%
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			1,200,770.00	789,184.02	-34.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	1,989,954.02	0.00	-100.0%
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 Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,989,954.02	0.00	-100.0%
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)			1,989,954.02	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	8,633.47	8,635.00	0.0%
5) TOTAL, REVENUES			8,633.47	8,635.00	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		1,200,770.00	789,184.02	-34.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,200,770.00	789,184.02	-34.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,192,136.53)	(780,549.02)	-34.5%
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	1,989,954.02	0.00	-100.0%
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			1,989,954.02	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			797,817.49	(780,549.02)	-197.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	797,817.49	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	797,817.49	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	797,817.49	New
2) Ending Balance, June 30 (E + F1e)			797,817.49	17,268.47	-97.8%
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			789,184.02	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	8,633.47	17,268.47	100.0%
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	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	789,184.02	0.00
Total, Restricted Balance		789,184.02	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	73,039.86	62,346.04	-14.6%
5) TOTAL, REVENUES			73,039.86	62,346.04	-14.6%
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	99,264.53	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	86,774.74	160,997.46	85.5%
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			186,039.27	160,997.46	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(112,999.41)	(98,651.42)	-12.7%
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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(112,999.41)	(98,651.42)	-12.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	231,200.26	118,200.85	-48.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			231,200.26	118,200.85	-48.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,200.26	118,200.85	-48.9%
2) Ending Balance, June 30 (E + F1e)			118,200.85	19,549.43	-83.5%
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	118,200.85	19,549.43	-83.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
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) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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	2,346.04	2,346.04	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	70,693.82	60,000.00	-15.1%
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			73,039.86	62,346.04	-14.6%
TOTAL, REVENUES			73,039.86	62,346.04	-14.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
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	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	3,928.23	0.00	-100.0%
Noncapitalized Equipment		4400	95,336.30	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			99,264.53	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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	63,039.46	160,997.46	155.4%
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	23,735.28	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,774.74	160,997.46	85.5%
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%
TOTAL, EXPENDITURES			186,039.27	160,997.46	-13.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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%
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 Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	2018-19 Estimated Actuals	2019-20 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	73,039.86	62,346.04	-14.6%
5) TOTAL, REVENUES			73,039.86	62,346.04	-14.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		186,039.27	160,997.46	-13.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			186,039.27	160,997.46	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(112,999.41)	(98,651.42)	-12.7%
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%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(112,999.41)	(98,651.42)	-12.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	231,200.26	118,200.85	-48.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			231,200.26	118,200.85	-48.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,200.26	118,200.85	-48.9%
2) Ending Balance, June 30 (E + F1e)			118,200.85	19,549.43	-83.5%
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			118,200.85	19,549.43	-83.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	102,413.95	102,200.00	-0.2%
5) TOTAL, REVENUES			102,413.95	102,200.00	-0.2%
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	4,432.40	4,432.40	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	5,000.00	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			9,432.40	9,432.40	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			92,981.55	92,767.60	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	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			(80,000.00)	(80,000.00)	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,981.55	12,767.60	-1.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	108,548.10	121,529.65	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,548.10	121,529.65	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,548.10	121,529.65	12.0%
2) Ending Balance, June 30 (E + F1e)			121,529.65	134,297.25	10.5%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	121,529.65	134,297.25	10.5%
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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
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) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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	100,000.00	100,000.00	0.0%
Interest		8660	2,413.95	2,200.00	-8.9%
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			102,413.95	102,200.00	-0.2%
TOTAL, REVENUES			102,413.95	102,200.00	-0.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,432.40	4,432.40	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,432.40	4,432.40	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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	5,000.00	5,000.00	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			5,000.00	5,000.00	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					
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			9,432.40	9,432.40	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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	80,000.00	80,000.00	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			80,000.00	80,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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 Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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)			(80,000.00)	(80,000.00)	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	102,413.95	102,200.00	-0.2%
5) TOTAL, REVENUES			102,413.95	102,200.00	-0.2%
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		9,432.40	9,432.40	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,432.40	9,432.40	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			92,981.55	92,767.60	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	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			(80,000.00)	(80,000.00)	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,981.55	12,767.60	-1.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	108,548.10	121,529.65	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,548.10	121,529.65	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,548.10	121,529.65	12.0%
2) Ending Balance, June 30 (E + F1e)			121,529.65	134,297.25	10.5%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	121,529.65	134,297.25	10.5%
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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,733,188.95	2,733,188.95	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,733,188.95	2,733,188.95	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,733,188.95	2,733,188.95	0.0%
2) Ending Balance, June 30 (E + F1e)			2,733,188.95	2,733,188.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,733,188.95	2,733,188.95	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
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) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,733,188.95	2,733,188.95	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,733,188.95	2,733,188.95	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,733,188.95	2,733,188.95	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,733,188.95	2,733,188.95	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	2,733,188.95	2,733,188.95
Total, Restricted Balance		<u>2,733,188.95</u>	<u>2,733,188.95</u>

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,307.43	1,307.43	1,307.43	1,287.00	1,287.00	1,287.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,307.43	1,307.43	1,307.43	1,287.00	1,287.00	1,287.00
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)	1,307.43	1,307.43	1,307.43	1,287.00	1,287.00	1,287.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	22,202,093.51	3.49%	22,976,094.49	2.27%	23,496,740.49
2. Federal Revenues	8100-8299	261,868.31	0.00%	261,868.31	2.67%	268,868.31
3. Other State Revenues	8300-8599	1,668,099.22	0.00%	1,668,099.22	0.00%	1,668,099.22
4. Other Local Revenues	8600-8799	6,730,906.11	-2.67%	6,550,906.11	-3.05%	6,350,906.11
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		30,942,967.15	1.92%	31,536,968.13	1.04%	31,864,614.13
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,614,029.90		15,093,981.90
b. Step & Column Adjustment				479,952.00		300,023.00
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	14,614,029.90	3.28%	15,093,981.90	1.99%	15,394,004.90
2. Classified Salaries						
a. Base Salaries				3,941,573.85		4,032,422.64
b. Step & Column Adjustment				90,848.79		35,032.00
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	3,941,573.85	2.30%	4,032,422.64	0.87%	4,067,454.64
3. Employee Benefits	3000-3999	6,778,115.02	6.79%	7,238,255.02	1.10%	7,318,016.02
4. Books and Supplies	4000-4999	1,260,339.39	-9.91%	1,135,431.35	-18.09%	929,982.56
5. Services and Other Operating Expenditures	5000-5999	3,402,833.81	-8.69%	3,107,064.81	-0.64%	3,087,064.81
6. Capital Outlay	6000-6999	100,555.00	-49.72%	50,555.00	98.90%	100,555.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	217,894.80	0.00%	217,894.80	0.00%	217,894.80
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	0.00%	50,000.00	0.00%	50,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		30,365,341.77	1.85%	30,925,605.52	0.77%	31,164,972.73
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		577,625.38		611,362.61		699,641.40
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,229,662.54		5,807,287.92		6,418,650.53
2. Ending Fund Balance (Sum lines C and D1)		5,807,287.92		6,418,650.53		7,118,291.93
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	85,893.24		85,893.24		85,893.24
b. Restricted	9740	0.00		118,244.01		197,076.77
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	896,196.31		1,343,196.31		1,448,196.31
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,821,920.51		1,855,536.33		1,869,898.36
2. Unassigned/Unappropriated	9790	3,003,277.86		3,015,780.64		3,517,227.25
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,807,287.92		6,418,650.53		7,118,291.93

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,821,920.51		1,855,536.33		1,869,898.36
c. Unassigned/Unappropriated	9790	3,003,277.86		3,015,780.64		3,517,227.25
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)		4,825,198.37		4,871,316.97		5,387,125.61
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.89%		15.75%		17.29%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,287.00		1,287.00		1,287.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		30,365,341.77		30,925,605.52		31,164,972.73
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		30,365,341.77		30,925,605.52		31,164,972.73
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		910,960.25		927,768.17		934,949.18
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)		910,960.25		927,768.17		934,949.18
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	21,527,247.97	3.60%	22,301,248.95	2.33%	22,821,894.95
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	272,547.72	0.00%	272,547.72	0.00%	272,547.72
4. Other Local Revenues	8600-8799	4,084,032.63	-4.41%	3,904,032.63	-5.12%	3,704,032.63
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(5,510,593.17)	0.69%	(5,548,726.49)	1.31%	(5,621,397.50)
6. Total (Sum lines A1 thru A5c)		20,453,235.15	2.72%	21,009,102.81	1.18%	21,257,077.80
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,711,023.52		11,165,284.00
b. Step & Column Adjustment				454,260.48		236,413.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,711,023.52	4.24%	11,165,284.00	2.12%	11,401,697.00
2. Classified Salaries						
a. Base Salaries				2,174,127.00		2,203,639.00
b. Step & Column Adjustment				29,512.00		21,918.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,174,127.00	1.36%	2,203,639.00	0.99%	2,225,557.00
3. Employee Benefits	3000-3999	3,737,909.00	8.81%	4,067,166.00	1.25%	4,118,086.00
4. Books and Supplies	4000-4999	999,910.40	-5.33%	946,639.36	-19.96%	757,673.31
5. Services and Other Operating Expenditures	5000-5999	1,912,276.05	0.05%	1,913,176.05	0.00%	1,913,176.05
6. Capital Outlay	6000-6999	50,555.00	0.00%	50,555.00	0.00%	50,555.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	119,524.80	0.00%	119,524.80	0.00%	119,524.80
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	0.00%	50,000.00	0.00%	50,000.00
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)		19,755,325.77	3.85%	20,515,984.21	0.59%	20,636,269.16
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		697,909.38		493,118.60		620,808.64
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,109,378.54		5,807,287.92		6,300,406.52
2. Ending Fund Balance (Sum lines C and D1)		5,807,287.92		6,300,406.52		6,921,215.16
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	85,893.24		85,893.24		85,893.24
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	896,196.31		1,343,196.31		1,448,196.31
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,821,920.51		1,855,536.33		1,869,898.36
2. Unassigned/Unappropriated	9790	3,003,277.86		3,015,780.64		3,517,227.25
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,807,287.92		6,300,406.52		6,921,215.16

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,821,920.51		1,855,536.33		1,869,898.36
c. Unassigned/Unappropriated	9790	3,003,277.86		3,015,780.64		3,517,227.25
(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	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		4,825,198.37		4,871,316.97		5,387,125.61
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	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	674,845.54	0.00%	674,845.54	0.00%	674,845.54
2. Federal Revenues	8100-8299	261,868.31	0.00%	261,868.31	2.67%	268,868.31
3. Other State Revenues	8300-8599	1,395,551.50	0.00%	1,395,551.50	0.00%	1,395,551.50
4. Other Local Revenues	8600-8799	2,646,873.48	0.00%	2,646,873.48	0.00%	2,646,873.48
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	5,510,593.17	0.69%	5,548,726.49	1.31%	5,621,397.50
6. Total (Sum lines A1 thru A5c)		10,489,732.00	0.36%	10,527,865.32	0.76%	10,607,536.33
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,903,006.38		3,928,697.90
b. Step & Column Adjustment				25,691.52		63,610.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,903,006.38	0.66%	3,928,697.90	1.62%	3,992,307.90
2. Classified Salaries						
a. Base Salaries				1,767,446.85		1,828,783.64
b. Step & Column Adjustment				61,336.79		13,114.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,767,446.85	3.47%	1,828,783.64	0.72%	1,841,897.64
3. Employee Benefits	3000-3999	3,040,206.02	4.31%	3,171,089.02	0.91%	3,199,930.02
4. Books and Supplies	4000-4999	260,428.99	-27.51%	188,791.99	-8.73%	172,309.25
5. Services and Other Operating Expenditures	5000-5999	1,490,557.76	-19.90%	1,193,888.76	-1.68%	1,173,888.76
6. Capital Outlay	6000-6999	50,000.00	-100.00%		0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	98,370.00	0.00%	98,370.00	0.00%	98,370.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
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)		10,610,016.00	-1.89%	10,409,621.31	1.14%	10,528,703.57
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(120,284.00)		118,244.01		78,832.76
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		120,284.00		0.00		118,244.01
2. Ending Fund Balance (Sum lines C and D1)		0.00		118,244.01		197,076.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	0.00		118,244.01		197,076.77
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		0.00		118,244.01		197,076.77
(Line D3f must agree with line D2)						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
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	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					80,000.00	50,000.00		
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	0.00	0.00				
Other Sources/Uses Detail					15,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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					35,000.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	80,000.00		
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								
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								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	0.00	0.00	130,000.00	130,000.00		

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH			5,626,306.56	4,740,282.90	3,558,273.72	1,362,735.81	1,007,611.96	217,370.03	8,054,347.16	6,163,676.88
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment			25,807.00	25,807.00	97,018.00	25,807.00		71,210.00	10,323.00	11,699.00
Property Taxes						949,865.47	951,378.45	8,617,565.63	1,339,612.64	
Miscellaneous Funds						(26,534.85)		303,680.49		
Federal Revenue			10.68		(10.68)	2,998.00	14,311.69			2,317.11
Other State Revenue				(26,534.85)	79,169.20	26,514.88	12,328.22	61,960.38	140,000.00	(57,194.26)
Other Local Revenue			50,137.96	2,587.98	40,067.08	1,354,622.44	93,008.72	1,180,599.87	204,463.26	1,112,143.04
Interfund Transfers In							80,000.00			
All Other Financing Sources										
TOTAL RECEIPTS			75,955.64	1,860.13	216,243.60	2,333,272.94	1,151,027.08	10,235,016.37	1,694,398.90	1,068,964.89
C. DISBURSEMENTS										
Certificated Salaries			168,806.63	171,188.58	1,416,109.86	1,405,585.97	1,504,542.11	1,451,699.76	1,421,735.62	1,427,212.71
Classified Salaries			151,700.61	189,400.19	326,118.60	303,451.92	343,186.21	317,310.99	326,737.42	324,299.92
Employee Benefits			108,015.46	131,047.54	492,494.27	508,290.48	532,993.43	513,651.09	533,864.71	525,100.59
Books and Supplies			23,199.05	107,429.93	103,899.10	78,073.14	54,474.57	40,273.51	87,747.03	50,240.02
Services			211,732.64	276,600.82	210,236.83	284,662.77	317,201.32	198,269.32	295,913.91	163,307.83
Capital Outlay				57,550.04	23,268.41		10,436.75	7,326.50		35,685.00
Other Outgo			1,168.23	10,528.00	10,255.62	17,194.66	5,264.00	35,401.65	10,528.00	31,574.83
Interfund Transfers Out										
All Other Financing Uses										
TOTAL DISBURSEMENTS			664,622.62	943,745.10	2,582,382.69	2,597,258.94	2,768,098.39	2,563,932.82	2,676,526.69	2,557,420.90
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury			6,708.35	(854,785.74)	(9.83)	(3,666.65)	840,000.00	(10.99)	(786,875.90)	
Accounts Receivable			270,424.76	1,965.06	11.07	114,230.44	2,643.77			66,793.24
Due From Other Funds										
Stores										
Prepaid Expenditures			80,893.24	51,019.92	(2,760.00)	(3,623.72)	(403.00)	(25,305.27)	5,008.00	(7,703.12)
Other Current Assets										
Deferred Outflows of Resources										
SUBTOTAL			358,026.35	(801,800.76)	(2,748.93)	110,596.89	(1,425.88)	814,694.73	4,997.01	(794,579.02)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable			(665,740.70)	335,555.92	237,375.28	(60,004.29)	89,711.97	(12,134.65)	(160,896.57)	113,963.47
Due To Other Funds										
Current Loans				(840,000.00)						
Unearned Revenues										
Deferred Inflows of Resources										
SUBTOTAL			(665,740.70)	(504,444.08)	237,375.28	(60,004.29)	89,711.97	(12,134.65)	(160,896.57)	113,963.47
<u>Nonoperating</u>										
Suspense Clearing				0.00						
TOTAL BALANCE SHEET ITEMS			1,023,767.05	(297,356.68)	(240,124.21)	170,601.18	(91,137.85)	826,829.38	165,893.58	(908,542.49)
E. NET INCREASE/DECREASE (B - C + D)			(886,023.66)	(1,182,009.18)	(2,195,537.91)	(355,123.85)	(790,241.93)	7,836,977.13	(1,890,670.28)	(1,406,436.82)
F. ENDING CASH (A + E)			4,740,282.90	3,558,273.72	1,362,735.81	1,007,611.96	217,370.03	8,054,347.16	6,163,676.88	4,757,240.06
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		4,757,240.06	3,758,591.87	7,571,103.18	8,941,739.73				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	71,675.00	11,699.00	11,699.00	79,570.00			442,314.00	442,314.00
Property Taxes	8020-8079	964,688.72	5,358,603.09	2,603,219.97	300,000.00			21,084,933.97	21,084,933.97
Miscellaneous Funds	8080-8099	21,861.08	303,680.49		72,158.33			674,845.54	674,845.54
Federal Revenue	8100-8299	56.27	62,683.31		179,501.93			261,868.31	261,868.31
Other State Revenue	8300-8599	98,177.00			6,010.65		1,327,668.00	1,668,099.22	1,668,099.22
Other Local Revenue	8600-8799	333,322.80	716,107.89	1,308,878.92	334,966.15			6,730,906.11	6,730,906.11
Interfund Transfers In	8910-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,489,780.87	6,452,773.78	3,923,797.89	972,207.06	0.00	1,327,668.00	30,942,967.15	30,942,967.15
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,418,647.62	1,411,313.29	1,459,333.59	1,357,854.16			14,614,029.90	14,614,029.90
Classified Salaries	2000-2999	325,019.86	333,753.11	335,418.93	665,176.09			3,941,573.85	3,941,573.85
Employee Benefits	3000-3999	524,222.66	519,344.15	520,000.00	541,422.64		1,327,668.00	6,778,115.02	6,778,115.02
Books and Supplies	4000-4999	43,138.12	47,183.63	65,009.01	300,000.00	259,672.28		1,260,339.39	1,260,339.39
Services	5000-5999	206,646.15	241,694.08	219,354.28	450,000.00	327,213.86		3,402,833.81	3,402,833.81
Capital Outlay	6000-6599	(40,471.50)		(740.00)	7,499.80			100,555.00	100,555.00
Other Outgo	7000-7499	25,175.35	15,264.03	5,264.00	50,276.43			217,894.80	217,894.80
Interfund Transfers Out	7600-7629			35,000.00	15,000.00			50,000.00	50,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,502,378.26	2,568,552.29	2,638,639.81	3,387,229.12	586,886.14	1,327,668.00	30,365,341.77	30,365,341.77
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199		(62,422.79)		(864,220.00)			(1,731,991.90)	
Accounts Receivable	9200-9299							185,643.58	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	(12,228.34)	(26,784.75)					(35,857.27)	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		(12,228.34)	(89,207.54)	0.00	(864,220.00)	0.00	0.00	(1,582,205.59)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(26,177.54)	(17,497.36)	(85,478.47)				386,114.82	
Due To Other Funds	9610							0.00	
Current Loans	9640							(840,000.00)	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(26,177.54)	(17,497.36)	(85,478.47)	0.00	0.00	0.00	(453,885.18)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		13,949.20	(71,710.18)	85,478.47	(864,220.00)	0.00	0.00	(1,128,320.41)	
E. NET INCREASE/DECREASE (B - C + D)		(998,648.19)	3,812,511.31	1,370,636.55	(3,279,242.06)	(586,886.14)	0.00	(550,695.03)	577,625.38
F. ENDING CASH (A + E)		3,758,591.87	7,571,103.18	8,941,739.73	5,662,497.67				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,075,611.53	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH			5,662,497.67	4,776,474.01	3,601,459.87	1,429,290.37	1,074,166.52	294,361.34	8,138,664.97	6,247,994.69
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		25,807.00	25,807.00	97,108.00	25,807.00		71,210.00	10,323.00	11,699.00
Property Taxes	8020-8079					949,865.47	951,378.45	8,617,565.63	1,339,612.64	
Miscellaneous Funds	8080-8099					(26,534.85)		303,680.49		
Federal Revenue	8100-8299		10.68		(10.68)	2,998.00	14,311.69			2,317.11
Other State Revenue	8300-8599			(26,534.85)	79,169.20	26,514.88	12,328.22	61,960.38	140,000.00	(57,194.26)
Other Local Revenue	8600-8799		50,137.96	2,587.98	40,067.08	1,354,622.44	93,008.72	1,180,599.87	204,463.26	1,112,143.04
Interfund Transfers In	8910-8929						80,000.00			
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			75,955.64	1,860.13	216,333.60	2,333,272.94	1,151,027.08	10,235,016.37	1,694,398.90	1,068,964.89
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		168,806.63	171,188.58	1,416,109.86	1,405,585.97	1,504,542.11	1,451,699.76	1,421,735.62	1,427,212.71
Classified Salaries	2000-2999		151,700.61	189,400.19	326,118.60	303,451.92	343,186.21	317,310.99	326,737.42	324,299.92
Employee Benefits	3000-3999		108,015.46	131,047.54	492,494.27	508,290.48	532,993.43	513,651.09	533,864.71	525,100.59
Books and Supplies	4000-4999		23,199.05	107,429.93	103,889.10	78,073.14	54,474.57	40,273.51	87,747.03	50,240.02
Services	5000-5999		211,732.64	276,600.82	210,236.83	284,662.77	317,201.32	198,269.32	295,913.91	163,307.83
Capital Outlay	6000-6599			50,555.00						
Other Outgo	7000-7499		1,168.23	10,528.00	10,255.62	17,194.66	5,264.00	35,401.65	10,528.00	31,574.83
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			664,622.62	936,750.06	2,559,104.28	2,597,258.94	2,757,661.64	2,556,606.32	2,676,526.69	2,521,735.90
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	6,708.35	(854,785.74)		(9.83)	(3,666.65)	840,000.00	(10.99)	(786,875.90)	
Accounts Receivable	9200-9299	270,424.76	1,965.06	11.07	114,230.44	2,643.77				66,793.24
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	80,893.24	51,019.92	(2,760.00)	(3,623.72)	(403.00)	(25,305.27)	5,008.00	(7,703.12)	(13,076.99)
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		358,026.35	(801,800.76)	(2,748.93)	110,596.89	(1,425.88)	814,694.73	4,997.01	(794,579.02)	53,716.25
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(665,740.70)	335,555.92	237,375.28	(60,004.29)	89,711.97	(12,134.65)	(160,896.57)	113,963.47	(28,302.94)
Due To Other Funds	9610									
Current Loans	9640		(840,000.00)							
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(665,740.70)	(504,444.08)	237,375.28	(60,004.29)	89,711.97	(12,134.65)	(160,896.57)	113,963.47	(28,302.94)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,023,767.05	(297,356.68)	(240,124.21)	170,601.18	(91,137.85)	826,829.38	165,893.58	(908,542.49)	82,019.19
E. NET INCREASE/DECREASE (B - C + D)			(886,023.66)	(1,175,014.14)	(2,172,169.50)	(355,123.85)	(779,805.18)	7,844,303.63	(1,890,670.28)	(1,370,751.82)
F. ENDING CASH (A + E)			4,776,474.01	3,601,459.87	1,429,290.37	1,074,166.52	294,361.34	8,138,664.97	6,247,994.69	4,877,242.87
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		4,877,242.87	3,738,123.18	7,550,634.49	8,694,637.92				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	71,675.00	11,699.00	11,699.00	79,480.00			442,314.00	442,314.00
Property Taxes	8020-8079	964,688.72	5,358,603.09	2,568,175.64	1,109,045.31			21,858,934.95	21,858,934.95
Miscellaneous Funds	8080-8099	21,861.08	303,680.49		72,158.33			674,845.54	674,845.54
Federal Revenue	8100-8299	56.27	62,683.31		179,501.93			261,868.31	261,868.31
Other State Revenue	8300-8599	98,177.00			6,010.65		1,327,668.00	1,668,099.22	1,668,099.22
Other Local Revenue	8600-8799	333,322.80	716,107.89	1,308,878.92	154,966.15			6,550,906.11	6,550,906.11
Interfund Transfers In	8910-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,489,780.87	6,452,773.78	3,888,753.56	1,601,162.37	0.00	1,327,668.00	31,536,968.13	31,536,968.13
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,518,647.62	1,411,313.29	1,559,333.59	1,637,806.16			15,093,981.90	15,093,981.90
Classified Salaries	2000-2999	325,019.86	333,753.11	426,267.72	665,176.09			4,032,422.64	4,032,422.64
Employee Benefits	3000-3999	524,222.66	519,344.15	520,000.00	1,001,562.64		1,327,668.00	7,238,255.02	7,238,255.02
Books and Supplies	4000-4999	43,138.12	47,183.63	65,009.01	300,000.00	134,774.24		1,135,431.35	1,135,431.35
Services	5000-5999	206,646.15	241,694.08	219,354.28	450,000.00	31,444.86		3,107,064.81	3,107,064.81
Capital Outlay	6000-6599							50,555.00	50,555.00
Other Outgo	7000-7499	25,175.35	15,264.03	5,264.00	50,276.43			217,894.80	217,894.80
Interfund Transfers Out	7600-7629			35,000.00	15,000.00			50,000.00	50,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,642,849.76	2,568,552.29	2,830,228.60	4,119,821.32	166,219.10	1,327,668.00	30,925,605.52	30,925,605.52
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199		(62,422.79)		(864,220.00)			(1,731,991.90)	
Accounts Receivable	9200-9299							185,643.58	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	(12,228.34)	(26,784.75)					(35,857.27)	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(12,228.34)	(89,207.54)	0.00	(864,220.00)	0.00	0.00	(1,582,205.59)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(26,177.54)	(17,497.36)	(85,478.47)				386,114.82	
Due To Other Funds	9610							0.00	
Current Loans	9640							(840,000.00)	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(26,177.54)	(17,497.36)	(85,478.47)	0.00	0.00	0.00	(453,885.18)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		13,949.20	(71,710.18)	85,478.47	(864,220.00)	0.00	0.00	(1,128,320.41)	
E. NET INCREASE/DECREASE (B - C + D)		(1,139,119.69)	3,812,511.31	1,144,003.43	(3,382,878.95)	(166,219.10)	0.00	(516,957.80)	611,362.61
F. ENDING CASH (A + E)		3,738,123.18	7,550,634.49	8,694,637.92	5,311,758.97				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,145,539.87	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

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 (2016-17)				
District Regular	1,461	1,461		
Charter School				
Total ADA	1,461	1,461	0.0%	Met
Second Prior Year (2017-18)				
District Regular	1,378	1,354		
Charter School				
Total ADA	1,378	1,354	1.7%	Not Met
First Prior Year (2018-19)				
District Regular	1,354	1,307		
Charter School		0		
Total ADA	1,354	1,307	3.5%	Not Met
Budget Year (2019-20)				
District Regular	1,287			
Charter School	0			
Total ADA	1,287			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Since the District was already experiencing declining enrollment prior to 2018-19, the District did not project ADA would further decline to lower than 1,354.

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

Explanation:
(required if NOT met)

District's enrollment has been declining and in the last couple of years the neighboring private schools expanded their enrollment and the District lost some enrollment because of that as well.

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	1,497	1,483		
Charter School				
Total Enrollment	1,497	1,483	0.9%	Met
Second Prior Year (2017-18)				
District Regular	1,497	1,405		
Charter School				
Total Enrollment	1,497	1,405	6.1%	Not Met
First Prior Year (2018-19)				
District Regular	1,358	1,352		
Charter School				
Total Enrollment	1,358	1,352	0.4%	Met
Budget Year (2019-20)				
District Regular	1,287			
Charter School				
Total Enrollment	1,287			

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)

The District's enrollment has been declining.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	1,429	1,483	
Charter School		0	
Total ADA/Enrollment	1,429	1,483	96.4%
Second Prior Year (2017-18)			
District Regular	1,354	1,405	
Charter School			
Total ADA/Enrollment	1,354	1,405	96.4%
First Prior Year (2018-19)			
District Regular	1,307	1,352	
Charter School	0		
Total ADA/Enrollment	1,307	1,352	96.7%
Historical Average Ratio:			96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.0%

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

DATA ENTRY: 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 (2019-20)				
District Regular	1,287	1,287		
Charter School	0			
Total ADA/Enrollment	1,287	1,287	100.0%	Not Met
1st Subsequent Year (2020-21)				
District Regular	1,287			
Charter School				
Total ADA/Enrollment	1,287	0	0.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	1,287			
Charter School				
Total ADA/Enrollment	1,287	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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Enrollment and ADA projection of 1287 is as of today 5/30/2019. However, historically the District has new enrollment in June, through the summer, and until school starts in August. We project that enrollment will increase, resulting 1287 ADA as a reliable projection.

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) and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA and its economic recovery target payment, 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 2c. All other data is calculated.

Note: Enter data for the Economic Recovery Target Funding (current year increment), Step 2c, for the current year only (not applicable in the two subsequent fiscal years).

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,307.43	1,287.00		
b. Prior Year ADA (Funded)		1,307.43	1,287.00	0.00
c. Difference (Step 1a minus Step 1b)		(20.43)	(1,287.00)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.56%	-100.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		0.00	0.00	0.00
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)				
		-1.56%	-100.00%	0.00%
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 (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	20,102,842.00	21,084,933.97	21,858,934.95	22,379,580.95
Percent Change from Previous Year		4.89%	3.67%	2.38%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		3.89% to 5.89%	2.67% to 4.67%	1.38% to 3.38%

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Necessary Small School Standard (COLA plus Economic Recovery Target Payment, Step 2e, 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 (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	20,545,156.00	21,527,247.97	22,301,248.95	22,821,894.95
District's Projected Change in LCFF Revenue:		4.78%	3.60%	2.33%
Basic Aid Standard:		3.89% to 5.89%	2.67% to 4.67%	1.38% to 3.38%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

All projected changes are in fact within the Basic Aid Standard ranges.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	15,119,908.93	18,086,618.75	83.6%
Second Prior Year (2017-18)	15,529,174.59	18,397,627.80	84.4%
First Prior Year (2018-19)	16,656,977.38	20,020,347.08	83.2%
Historical Average Ratio:			83.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	80.7% to 86.7%	80.7% to 86.7%	80.7% to 86.7%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	16,623,059.52	19,705,325.77	84.4%	Met
1st Subsequent Year (2020-21)	17,436,089.00	20,465,984.21	85.2%	Met
2nd Subsequent Year (2021-22)	17,745,340.00	20,586,269.16	86.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-1.56%	-100.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.56% to 8.44%	-110.00% to -90.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.56% to 3.44%	-105.00% to -95.00%	-5.00% to 5.00%

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 (2018-19)	261,868.31		
Budget Year (2019-20)	261,868.31	0.00%	No
1st Subsequent Year (2020-21)	261,868.31	0.00%	Yes
2nd Subsequent Year (2021-22)	268,868.31	2.67%	No

Explanation:
(required if Yes)

We do not project any change in federal revenue in budget year nor subsequent years.

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

First Prior Year (2018-19)	1,897,176.22		
Budget Year (2019-20)	1,668,099.22	-12.07%	Yes
1st Subsequent Year (2020-21)	1,668,099.22	0.00%	Yes
2nd Subsequent Year (2021-22)	1,668,099.22	0.00%	No

Explanation:
(required if Yes)

In the \$1,668,099.22 amount, \$1,327,668 is STRS on Behalf. There is no one-time revenues for Basic Aid School Districts and we do not project any state revenue increase for the District in budget year and two subsequent years.

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

First Prior Year (2018-19)	6,790,100.26		
Budget Year (2019-20)	6,730,906.11	-0.87%	No
1st Subsequent Year (2020-21)	6,550,906.11	-2.67%	Yes
2nd Subsequent Year (2021-22)	6,350,906.11	-3.05%	No

Explanation:
(required if Yes)

Major District local revenue sources are parcel taxes and Hillsborough Foundation donations. Parcel taxes revenues decline because AB 1891 amended that seniors are not required to renew their senior exemptions every year. As such, some senior may fall out of the exemption status but the District does not always know.

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

First Prior Year (2018-19)	1,165,176.08		
Budget Year (2019-20)	1,260,339.39	8.17%	Yes
1st Subsequent Year (2020-21)	1,135,431.35	-9.91%	Yes
2nd Subsequent Year (2021-22)	929,982.56	-18.09%	Yes

Explanation:
(required if Yes)

District is adopting new 6-8 Science curriculum \$94,842 and new 6-8 Social Studies curriculum \$71,614, totaling \$166,456 in 2019-20. Then in 20-21 the District will adopt \$240,000 K-5 Science curriculum. No curriculum adoption is projected for 2021-22

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

First Prior Year (2018-19)	3,431,916.97		
Budget Year (2019-20)	3,402,833.81	-0.85%	No
1st Subsequent Year (2020-21)	3,107,064.81	-8.69%	Yes
2nd Subsequent Year (2021-22)	3,087,064.81	-0.64%	No

Explanation:
(required if Yes)

The District is having a Facilities Master Plan done currently, with the majority of work done and cost paid in 2019-20, in the amount of \$168,000. In 2018-19, District also has had contracted services on facilities, coaching of new administrators, implementation of systems to streamline the Human Resources and Ed Services processes. The initial set up cost will not exist in the budget year and subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2018-19)	8,949,144.79		
Budget Year (2019-20)	8,660,873.64	-3.22%	Met
1st Subsequent Year (2020-21)	8,480,873.64	-2.08%	Not Met
2nd Subsequent Year (2021-22)	8,287,873.64	-2.28%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	4,597,093.05		
Budget Year (2019-20)	4,663,173.20	1.44%	Met
1st Subsequent Year (2020-21)	4,242,496.16	-9.02%	Not Met
2nd Subsequent Year (2021-22)	4,017,047.37	-5.31%	Met

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

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

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

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

We do not project any change in federal revenue in budget year nor subsequent years.

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

In the \$1,668,099.22 amount, \$1,327,668 is STRS on Behalf. There is no one-time revenues for Basic Aid School Districts and we do not project any state revenue increase for the District in budget year and two subsequent years.

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

Major District local revenue sources are parcel taxes and Hillsborough Foundation donations. Parcel taxes revenues decline because AB 1891 amended that seniors are not required to renew their senior exemptions every year. As such, some senior may fall out of the exemption status but the District does not always know.

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

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

District is adopting new 6-8 Science curriculum \$94,842 and new 6-8 Social Studies curriculum \$71,614, totaling \$166,456 in 2019-20. Then in 20-21 the District will adopt \$240,000 K-5 Science curriculum. No curriculum adoption is projected for 2021-22

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

The District is having a Facilities Master Plan done currently, with the majority of work done and cost paid in 2019-20, in the amount of \$168,000. In 2018-19, District also has had contracted services on facilities, coaching of new administrators, implementation of systems to streamline the Human Resources and Ed Services processes. The initial set up cost will not exist in the budget year and subsequent years.

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.

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 and 6500-6540, 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)	30,365,341.77			
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	30,365,341.77	910,960.25	955,971.32	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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	1,672,953.20	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	1,684,062.18	1,820,284.56
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,207,455.51	3,161,892.88	2,769,906.58
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)	3,880,408.71	4,845,955.06	4,590,191.14
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	27,882,553.37	28,067,703.07	30,338,076.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	27,882,553.37	28,067,703.07	30,338,076.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.9%	17.3%	15.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.6%	5.8%	5.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	38,737.47	18,121,618.75	N/A	Met
Second Prior Year (2017-18)	1,069,558.45	18,432,627.80	N/A	Met
First Prior Year (2018-19)	(46,666.07)	20,055,347.08	0.2%	Met
Budget Year (2019-20) (Information only)	697,909.38	19,755,325.77		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2016-17)	4,047,748.69	4,047,748.69	0.0%	Met
Second Prior Year (2017-18)	4,086,486.16	4,086,486.16	0.0%	Met
First Prior Year (2018-19)	5,156,044.61	5,156,044.61	0.0%	Met
Budget Year (2019-20) (Information only)	5,109,378.54			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$69,000 (greater of)	0	to	300
4% or \$69,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), 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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,287	1,287	1,287
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, 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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	30,365,341.77	30,925,605.52	31,164,972.73
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	30,365,341.77	30,925,605.52	31,164,972.73
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	910,960.25	927,768.17	934,949.18
6. Reserve Standard - by Amount (\$69,000 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)	910,960.25	927,768.17	934,949.18

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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)	1,821,920.51	1,855,536.33	1,869,898.36
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,003,277.86	3,015,780.64	3,517,227.25
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)	4,825,198.37	4,871,316.97	5,387,125.61
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.89%	15.75%	17.29%
District's Reserve Standard (Section 10B, Line 7):	910,960.25	927,768.17	934,949.18
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?

Yes

1b. If Yes, identify the expenditures:

The District has overdue Information Technology Infrastructure that needs an overhaul. The project will happen during the summer of 2019 and \$1.2 million is funded through Cisco Financing. The District is reducing budget in different areas, including IT budget to set aside the money in order to pay back Cisco Financing in 3 years.

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 will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be 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 (2018-19)	(5,229,264.49)			
Budget Year (2019-20)	(5,510,593.17)	281,328.68	5.4%	Met
1st Subsequent Year (2020-21)	(5,548,726.49)	38,133.32	0.7%	Met
2nd Subsequent Year (2021-22)	(5,621,397.50)	72,671.01	1.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	80,000.00			
Budget Year (2019-20)	80,000.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	80,000.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	80,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	35,000.00			
Budget Year (2019-20)	50,000.00	15,000.00	42.9%	Met
1st Subsequent Year (2020-21)	50,000.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	50,000.00	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. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	23	51	7433	2,313,874
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				2,313,874

Type of Commitment (continued)	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	63,198	63,198	63,198	63,198
Certificates of Participation				
General Obligation Bonds	2,673,840	2,888,321	3,187,205	3,393,786
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	2,737,038	2,951,519	3,250,403	3,456,984
Has total annual payment increased over prior year (2018-19)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

In 2002 the voters of the Hillsborough City School District passed a General Obligation Bond to modernize HCSD facilities. The remaining \$2,118,566.25 Series D bonds were sold in January, 2019. This long-term commitment is funded by residents of the Town of Hillsborough.

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	0

4. OPEB Liabilities

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

3,533,675.00
2,455,271.00
1,078,404.00
Actuarial

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a.	405,703.00	405,703.00	405,703.00
b.	200,134.00	200,134.00	200,134.00
c.	200,134.00	200,134.00	200,134.00
d.	66	66	66

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	109.0	109.0	109.0	109.0

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
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

156,069

7. Amount included for any tentative salary schedule increases

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0	0	0

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

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
866,045	866,045	866,045
85.0%	85.0%	85.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
260,000	260,000	260,000

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
Yes	Yes	Yes

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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	48.7	48.7	48.7	48.7

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
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

45,439

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
269,976	269,976	269,976
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes		
36,000	36,000	36,000
0.0%	0.0%	0.0%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
Yes	Yes	Yes

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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	14.0	14.0	14.0	14.0

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:

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")

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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

28,423

4. Amount included for any tentative salary schedule increases

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Amount included for any tentative salary schedule increases	0	0	0

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

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
Total cost of H&W benefits	76,592	76,592	76,592
Percent of H&W cost paid by employer	82.0%	82.0%	82.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	28,500	28,500	28,500
Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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 approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 24, 2019

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, Section 3: Actions, Services and Expenditures?

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? | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="Yes"/> |
| 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) | <input type="text" value="Yes"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | <input type="text" value="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? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="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) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="No"/> |

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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July 1 Budget
2019-20 Budget
Technical Review Checks

Hillsborough City Elementary

San Mateo County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

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

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

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

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

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

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

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

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

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

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

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

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

CS-EXPLANATIONS - (F) - 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 - (F) - 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 CHECKS

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

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

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

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

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - 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

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

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

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

Checks Completed.

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July 1 Budget
2018-19 Estimated Actuals
Technical Review Checks

Hillsborough City 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

PY-EFB=CY-BFB - (F) - 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 - (F) - 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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

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

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

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

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

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

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

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

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

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

AR-AP-POSITIVE - (W) - 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 - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/entered, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

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

DEBT-ACTIVITY - (O) - 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 - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

LCFF Calculator Universal Assumptions
Hillsborough City Elementary (68908) - 2019-20 Budget

LEA: Hillsborough City Elementary
District

68908 5 digit District code or 7 digit School code (from the CDS code)
Yes Did the CDS code exist in 2012-13? (for calculation of EPA only)
2013-14 First LCFF certification year (clears prior years on the Calculator tab)

Projection Title: 2019-20 Budget

Projection Date: 05/28/19

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Statutory COLA & Augmentation <i>(prefilled as calculated by the Department of Finance, DOF)</i>						
Statutory COLA	3.70%	3.26%	3.00%	2.80%	0.00%	0.00%
Augmentation	2.71%	3.26%	3.00%	2.80%		
	0.99%	0.00%	0.00%	0.00%		
LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i>						
	100.00%	100.00%	100.00%	100.00%	100.00%	
Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i>	---	---	---	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	28.56%	28.56%	28.56%	28.56%	28.56%	28.56%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2) <i>Historical Difference in EPA Rates between Annual & P-2</i>	28.56%	28.56%	28.56%	28.56%	28.56%	28.56%
Local EPA Accrual		\$ -	\$ -	\$ -	\$ -	\$ -

PER ADA FUNDING LEVELS (calculated at TARGET)

Base, Supplemental and Concentration Rate per ADA

Grades TK-3	\$ 8,283	\$ 8,565	\$ 8,824	\$ 9,071	\$ 9,003	\$ 9,003
Grades 4-6	\$ 7,615	\$ 7,875	\$ 8,114	\$ 8,340	\$ 8,278	\$ 8,278
Grades 7-8	\$ 7,841	\$ 8,109	\$ 8,355	\$ 8,588	\$ 8,524	\$ 8,524
Grades 9-12	\$ 9,323	\$ 9,642	\$ 9,933	\$ 10,211	\$ 10,135	\$ 10,135

Base Grants

Grades TK-3	\$ 7,459	\$ 7,702	\$ 7,933	\$ 8,155	\$ 8,155	\$ 8,155
Grades 4-6	\$ 7,571	\$ 7,818	\$ 8,053	\$ 8,278	\$ 8,278	\$ 8,278
Grades 7-8	\$ 7,796	\$ 8,050	\$ 8,292	\$ 8,524	\$ 8,524	\$ 8,524
Grades 9-12	\$ 9,034	\$ 9,329	\$ 9,609	\$ 9,878	\$ 9,878	\$ 9,878

Grade Span Adjustment

Grades TK-3	\$ 776	\$ 801	\$ 825	\$ 848	\$ 848	\$ 848
Grades 9-12	\$ 235	\$ 243	\$ 250	\$ 257	\$ 257	\$ 257

Necessary Small School Selection (if applicable)

LCFF Calculator Universal Assumptions
Hillsborough City Elementary (68908) - 2019-20 Budget

LEA: Hillsborough City Elementary
District

68908 5 digit District code or 7 digit School code (from the CDS code)

Yes **Did the CDS code exist in 2012-13?** (for calculation of EPA only)

2013-14 First LCFF certification year (clears prior years on the Calculator tab)

Projection Title: 2019-20 Budget

Projection Date: 05/28/19

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

LCFF Calculator Universal Assumptions
Hillsborough City Elementary (68908) - 2019-20 Budget

LEA: **Hillsborough City Elementary**
District

68908 5 digit District code or 7 digit School code (from the CDS code)

Yes Did the CDS code exist in 2012-13? (for calculation of EPA only)

2013-14 First LCFF certification year (clears prior years on the Calculator tab)

Projection Title: **2019-20 Budget**

Projection Date: **05/28/19**

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Supplemental Grant	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$ 1,647	\$ 1,701	\$ 1,752	\$ 1,801	\$ 1,801	\$ 1,801
Grades 4-6	\$ 1,514	\$ 1,564	\$ 1,611	\$ 1,656	\$ 1,656	\$ 1,656
Grades 7-8	\$ 1,559	\$ 1,610	\$ 1,658	\$ 1,705	\$ 1,705	\$ 1,705
Grades 9-12	\$ 1,854	\$ 1,914	\$ 1,972	\$ 2,027	\$ 2,027	\$ 2,027
Actual - 1.00 ADA, Local UPP as follows:	2.90%	3.65%	3.77%	3.77%	0.00%	0.00%
Grades TK-3	\$ 48	\$ 62	\$ 66	\$ 68	\$ -	\$ -
Grades 4-6	\$ 44	\$ 57	\$ 61	\$ 62	\$ -	\$ -
Grades 7-8	\$ 45	\$ 59	\$ 63	\$ 64	\$ -	\$ -
Grades 9-12	\$ 54	\$ 70	\$ 74	\$ 76	\$ -	\$ -
Concentration Grant (>55% population)	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$ 4,118	\$ 4,252	\$ 4,379	\$ 4,502	\$ 4,502	\$ 4,502
Grades 4-6	\$ 3,786	\$ 3,909	\$ 4,027	\$ 4,139	\$ 4,139	\$ 4,139
Grades 7-8	\$ 3,898	\$ 4,025	\$ 4,146	\$ 4,262	\$ 4,262	\$ 4,262
Grades 9-12	\$ 4,635	\$ 4,786	\$ 4,930	\$ 5,068	\$ 5,068	\$ 5,068
Actual - 1.00 ADA, Local UPP >55% as follows:	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Hillsborough City Elementary (68908) - 2019-20 Budget

5/28/19

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%	0.00%	0.00%
GAP Funding rate	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%
Estimated Property Taxes (with RDA)	20,102,842	21,084,934	21,858,935	22,379,581		
Less In-Lieu transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Revenue	\$ 20,102,842	\$ 21,084,934	\$ 21,858,935	\$ 22,379,581	\$ -	\$ -
Statewide 90th percentile rate	---	---	---	---	---	---

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Floor Adjustments	-					
Miscellaneous Adjustments	-					
Minimum State Aid Adjustments	-					
Funded Based on Target Formula	FALSE	TRUE	TRUE	TRUE	TRUE	TRUE

UNDUPLICATED PUPIL PERCENTAGE

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
District Enrollment	1,352	1,352	1,352	1,352		
COE Enrollment	-					
Total Enrollment	1,352	1,352	1,352	1,352	-	-
District Unduplicated Pupil Count	51	51	51	51		
COE Unduplicated Pupil Count	-					
Total Unduplicated Pupil Count	51	51	51	51	-	-
	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	3.77%	3.77%	3.77%	3.77%	0.00%	0.00%
Unduplicated Pupil Percentage (%)	2.90%	3.65%	3.77%	3.77%	0.00%	0.00%

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Hillsborough City Elementary (68908) - 2019-20 Budget

5/28/19

		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
AVERAGE DAILY ATTENDANCE (ADA)							
Enter ADA. Calculator will use greater of total current or prior year ADA.							
<i>Enter ADA by grade span.</i>							
ADA	ADA to use:	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
CURRENT YEAR ADA:							
Grades TK-3	P-2	B-1	544.19	544.19	544.19	544.19	
Grades 4-6	(Annual for Special	B-2	452.38	452.38	452.38	452.38	
Grades 7-8	Day Class	B-3	308.49	308.49	308.49	308.49	
Grades 9-12	extended year)	B-4	-				
Non Public School, NPS-Licensed Children Institutions, Community Day School:							
Grades TK-3		E-1	0.61	0.61	0.61	0.61	
Grades 4-6		E-2	1.20	1.20	1.20	1.20	
Grades 7-8	Annual	E-3	0.56	0.56	0.56	0.56	
Grades 9-12		E-4	-				
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)							
DISTRICT TOTAL			1,307.43	1,307.43	1,307.43	1,307.43	-
County operated (Community School, Special Ed):							
Grades TK-3		E-6 & E-11	-				
Grades 4-6		E-7 & E-12	-				
Grades 7-8	P-2 / Annual	E-8 & E-13	-				
Grades 9-12		E-9 & E-14	-				
COUNTY TOTAL			-	-	-	-	-
RATIO: District ADA to Enrollment			96.70%	96.70%	96.70%	96.70%	0.00%
RATIO: County ADA to Enrollment			0.00%	0.00%	0.00%	0.00%	0.00%
PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT							
ADA transfer: Student from District to Charter (cross fiscal year)		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grades TK-3		A-6	-				
Grades 4-6		A-7	-				
Grades 7-8		A-8	-				
Grades 9-12		A-9	-				
ADA transfer: Student from Charter to District (cross fiscal year)							
Grades TK-3		A-11	-				
Grades 4-6		A-12	-				
Grades 7-8		A-13	-				
Grades 9-12		A-14	-				
Difference (if diff. < 0, no adj. to PY ADA)			-	-	-	-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Hillsborough City Elementary (68908) - 2019-20 Budget

5/28/19

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
LCFF ADA						
ADA Guarantee - Prior Year	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grades TK-3	546.91	544.19	544.19	544.19	544.19	-
Grades 4-6	463.51	452.38	452.38	452.38	452.38	-
Grades 7-8	339.55	308.49	308.49	308.49	308.49	-
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	1,349.97	1,305.06	1,305.06	1,305.06	1,305.06	-
NSS	-	-	-	-	-	-
Combined Subtotal	1,349.97	1,305.06	1,305.06	1,305.06	1,305.06	-
ADA Guarantee - Current Year						
Grades TK-3	544.19	544.19	544.19	544.19	-	-
Grades 4-6	452.38	452.38	452.38	452.38	-	-
Grades 7-8	308.49	308.49	308.49	308.49	-	-
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	1,305.06	1,305.06	1,305.06	1,305.06	-	-
NSS	-	-	-	-	-	-
Combined Subtotal	1,305.06	1,305.06	1,305.06	1,305.06	-	-
Change in LCFF ADA (excludes NSS ADA)	(44.91) Decline	- No Change	- No Change	- No Change	(1,305.06) Decline	- No Change
Funded LCFF ADA						
Grades TK-3	546.91	544.19	544.19	544.19	544.19	-
Grades 4-6	463.51	452.38	452.38	452.38	452.38	-
Grades 7-8	339.55	308.49	308.49	308.49	308.49	-
Grades 9-12	-	-	-	-	-	-
Subtotal	1,349.97	1,305.06	1,305.06	1,305.06	1,305.06	-
	<i>Prior</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Prior</i>	<i>Current</i>
Funded NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated						
Grades TK-3	0.61	0.61	0.61	0.61	-	-
Grades 4-6	1.20	1.20	1.20	1.20	-	-
Grades 7-8	0.56	0.56	0.56	0.56	-	-
Grades 9-12	-	-	-	-	-	-
Subtotal	2.37	2.37	2.37	2.37	-	-
Combined Total						
Grades TK-3	547.52	544.80	544.80	544.80	544.19	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Hillsborough City Elementary (68908) - 2019-20 Budget

5/28/19

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Grades 4-6	464.71	453.58	453.58	453.58	452.38	-
Grades 7-8	340.11	309.05	309.05	309.05	308.49	-
Grades 9-12	-	-	-	-	-	-
Total	1,352.34	1,307.43	1,307.43	1,307.43	1,305.06	-

	2018-19	2019-20	2020-21	2021-22
Local Property Taxes	\$ 20,102,842	\$ 21,084,934	\$ 21,858,935	\$ 22,379,581
Less: RDA incl. in Prop. Taxes	\$ -	-	-	-
Local Property Taxes less RDA	\$ 20,102,842	\$ 21,084,934	\$ 21,858,935	\$ 22,379,581
District LCFF ADA	1,352.34	1,307.43	1,307.43	1,307.43
Total Charter LCFF ADA	-	-	-	-
Total LCFF ADA	1,352.34	1,307.43	1,307.43	1,307.43
Property Taxes per ADA	\$ 14,865.23	\$ 16,127.01	\$ 16,719.01	\$ 17,117.23
Funding Method:				
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-
Certified In-Lieu Taxes	-	-	-	-
Alternative Calculation Tool	-	-	-	-
In-Lieu of Property Tax Transfer	\$ -	\$ -	\$ -	\$ -
<i>Prior Year Basic Aid Status</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
1	\$ -	\$ -	\$ -	\$ -
1. Property Taxes per ADA				
ADA	\$ -	\$ -	\$ -	\$ -
2. LCFF Funding per ADA				
a. Charter IS funded at Target in p				
<u>Grade Level</u>	<u>ADA</u>	<u>ADA</u>	<u>ADA</u>	<u>ADA</u>
Grades K-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -	\$ -
b. Charter IS NOT funded at Target				
Target Base + GSA	-	-	-	-
Total Target Grant	-	-	-	-
Ratio of Base to Total Target	0.00%	0.00%	0.00%	0.00%
Floor + CY Gap	-	-	-	-
Charter ADA (from all districts)	-	-	-	-
Floor + CY Gap per ADA	-	-	-	-
ADA for students residing in the District	-	-	-	-
Floor + CY Gap for District of Residence	-	-	-	-
In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -	\$ -

Hillsborough City Elementary (68908) - 2019-20 Budget			43613		v20.1b	
LOCAL CONTROL FUNDING FORMULA			2018-19			
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment			3 yr average	COLA & Augmentation 2.90% 2.90%	3.700% 2018-19	
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	547.52	7,459	776	48	-	4,534,978
Grades 4-6	464.71	7,571		44	-	3,538,726
Grades 7-8	340.11	7,796		45	-	2,666,876
Grades 9-12	-	9,034	235	54	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	1,352.34	10,253,769	424,875	61,936	-	10,740,580
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						10,740,580
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE
ECONOMIC RECOVERY TARGET PAYMENT				3/4		-
CALCULATE LCFF FLOOR						
			12-13 Rate	18-19 ADA		
Current year Funded ADA times Base per ADA			4,989.33	1,352.34		6,747,271
Current year Funded ADA times Other RL per ADA			81.57	1,352.34		110,310
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						1,026,526
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA			-	-		-
Less Fair Share Reduction						(854,482)
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			\$ 2,216.34	1,352.34		2,997,245
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						10,026,870

Hillsborough City Elementary (68908) - 2019-20 Budget		43613	v20.1b
LOCAL CONTROL FUNDING FORMULA		2018-19	
CALCULATE LCFF PHASE-IN ENTITLEMENT			
		2018-19	
LOCAL CONTROL FUNDING FORMULA TARGET		10,740,580	
LOCAL CONTROL FUNDING FORMULA FLOOR		10,026,870	
LCFF Need (LCFF Target less LCFF Floor, if positive)		713,710	
Current Year Gap Funding	100.00%	713,710	
ECONOMIC RECOVERY PAYMENT		-	
Miscellaneous Adjustments		-	
LCFF Entitlement before Minimum State Aid provision		10,740,580	
CALCULATE STATE AID			
Transition Entitlement		10,740,580	
Local Revenue (including RDA)		(20,102,842)	
Gross State Aid		-	
CALCULATE MINIMUM STATE AID			
	12-13 Rate 18-19 ADA	MINIMUM STATE AID	
2012-13 RL/Charter Gen BG adjusted for ADA	5,070.89 1,352.34	6,857,567	
2012-13 NSS Allowance (deficited)		-	
Minimum State Aid Adjustments		-	
Less Current Year Property Taxes/In Lieu		(20,102,842)	
Subtotal State Aid for Historical RL/Charter General BG		-	
Categorical funding from 2012-13		172,044	
Charter Categorical Block Grant adjusted for ADA		-	
Minimum State Aid Guarantee		172,044	
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
Local Control Funding Formula Floor plus Funded Gap		-	
Minimum State Aid plus Property Taxes including RDA		-	
Offset		-	
Minimum State Aid Prior to Offset		-	
Total Minimum State Aid with Offset		-	
TOTAL STATE AID		172,044	
Additional State Aid (Additional SA)		-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)		10,740,580	
CHANGE OVER PRIOR YEAR	1.79% 189,313		
LCFF Entitlement PER ADA		7,942	
PER ADA CHANGE OVER PRIOR YEAR	7.21% 534		
BASIC AID STATUS (school districts only)		<i>Basic Aid</i>	
LCFF SOURCES INCLUDING EXCESS TAXES			
		Increase	2018-19
State Aid	0.00%	-	172,044
Property Taxes net of in-lieu	4.97%	952,514	20,102,842
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	4.93%	952,514	20,274,886

Hillsborough City Elementary (68908) - 2019-20 Budget							43613	v20.1b
LOCAL CONTROL FUNDING FORMULA						2019-20	2020-21	
CALCULATE LCFF TARGET								
						COLA & Augmentation	3.260%	
Unduplicated as % of Enrollment	3 yr average			3.65%	3.65%	2019-20	3 yr average	COLA & Augmentation 3.000%
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base
Grades TK-3	544.80	7,702	801	62	-	4,666,251	544.80	7,933
Grades 4-6	453.58	7,818		57	-	3,571,975	453.58	8,053
Grades 7-8	309.05	8,050		59	-	2,506,014	309.05	8,292
Grades 9-12	-	9,329	243	70	-	-	-	9,609
Subtract NSS	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-
TOTAL BASE	1,307.43	10,229,991	436,384	77,864	-	10,744,239	1,307.43	10,537,221
Targeted Instructional Improvement Block Grant						-		
Home-to-School Transportation						-		
Small School District Bus Replacement Program						-		
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						10,744,239	11,069,520	
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE	TRUE	
ECONOMIC RECOVERY TARGET PAYMENT						100%	-	100%
CALCULATE LCFF FLOOR								
						12-13	19-20	12-13
						Rate	ADA	Rate
						ADA	ADA	ADA
Current year Funded ADA times Base per ADA						4,989.33	1,307.43	4,989.33
Current year Funded ADA times Other RL per ADA						81.57	1,307.43	81.57
Necessary Small School Allowance at 12-13 rates						-	-	-
2012-13 Categoricals						-	1,026,526	-
Floor Adjustments						-	-	-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-	-	-
Less Fair Share Reduction						-	(854,482)	-
Non-CDE certified New Charter: District PY rate * CY ADA						-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						\$ 2,744.10	1,307.43	\$ 2,744.10
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						10,389,610	10,389,610	10,389,610

Hillsborough City Elementary (68908) - 2019-20 Budget					43613		v20.1b	
LOCAL CONTROL FUNDING FORMULA					2019-20		2020-21	
CALCULATE LCFF PHASE-IN ENTITLEMENT					2019-20		2020-21	
LOCAL CONTROL FUNDING FORMULA TARGET					10,744,239		11,069,520	
LOCAL CONTROL FUNDING FORMULA FLOOR					10,389,610		10,389,610	
LCFF Need (LCFF Target less LCFF Floor, if positive)					-		-	
Current Year Gap Funding					100.00%		100.00%	
ECONOMIC RECOVERY PAYMENT					-		-	
Miscellaneous Adjustments					-		-	
LCFF Entitlement before Minimum State Aid provision					10,744,239		11,069,520	
CALCULATE STATE AID								
Transition Entitlement					10,744,239		11,069,520	
Local Revenue (including RDA)					(21,084,934)		(21,858,935)	
Gross State Aid					-		-	
CALCULATE MINIMUM STATE AID								
	12-13 Rate	19-20 ADA	MINIMUM STATE AID		12-13 Rate	20-21 ADA	MINIMUM STATE AID	
2012-13 RL/Charter Gen BG adjusted for ADA	5,070.89	1,307.43	6,629,834		5,070.89	1,307.43	6,629,834	
2012-13 NSS Allowance (deficit)			-				-	
Minimum State Aid Adjustments			-				-	
Less Current Year Property Taxes/In Lieu			(21,084,934)				(21,858,935)	
Subtotal State Aid for Historical RL/Charter General BG			-				-	
Categorical funding from 2012-13			172,044				172,044	
Charter Categorical Block Grant adjusted for ADA			-				-	
Minimum State Aid Guarantee			172,044				172,044	
CHARTER SCHOOL MINIMUM STATE AID OFFSET								
Local Control Funding Formula Floor plus Funded Gap					-		-	
Minimum State Aid plus Property Taxes including RDA					-		-	
Offset					-		-	
Minimum State Aid Prior to Offset					-		-	
Total Minimum State Aid with Offset					-		-	
TOTAL STATE AID					172,044		172,044	
Additional State Aid (Additional SA)					-		-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)					10,744,239		11,069,520	
CHANGE OVER PRIOR YEAR					0.03%		3,659	
LCFF Entitlement PER ADA					8,218		8,467	
PER ADA CHANGE OVER PRIOR YEAR					3.48%		276	
BASIC AID STATUS (school districts only)					Basic Aid		Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES								
		Increase	2019-20			Increase	2020-21	
State Aid	0.00%	-	172,044		0.00%	-	172,044	
Property Taxes net of in-lieu	4.89%	982,092	21,084,934		3.67%	774,001	21,858,935	
Charter in-Lieu Taxes	0.00%	-	-		0.00%	-	-	
LCFF pre COE, Choice, Supp	4.84%	982,092	21,256,978		3.64%	774,001	22,030,979	

Hillsborough City Elementary (68908) - 2019-20 Budget							43613		v20.1b					
LOCAL CONTROL FUNDING FORMULA							2021-22		2022-23					
CALCULATE LCFF TARGET														
Unduplicated as % of Enrollment							COLA & Augmentation 2.800%		COLA & Augmentation 0.000%					
3 yr average							3.77% 3.77%		3 yr average 0.00% 0.00%					
							2021-22		2022-23					
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	TARGET				
Grades TK-3	544.80	8,155	848	68	-	4,941,817	544.19	8,155	848	4,899,343				
Grades 4-6	453.58	8,278		62	-	3,783,046	452.38	8,278		3,744,802				
Grades 7-8	309.05	8,524		64	-	2,654,205	308.49	8,524		2,629,569				
Grades 9-12	-	9,878	257	76	-	-	-	9,878	257	-				
Subtract NSS	-	-	-	-	-	-	-	-	-	-				
NSS Allowance	-	-	-	-	-	-	-	-	-	-				
TOTAL BASE	1,307.43	10,831,921	461,990	85,156	-	11,379,067	1,305.06	10,812,240	461,474	11,273,714				
Targeted Instructional Improvement Block Grant						-				-				
Home-to-School Transportation						-				-				
Small School District Bus Replacement Program						-				-				
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						11,379,067						11,273,714		
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE						TRUE		
ECONOMIC RECOVERY TARGET PAYMENT						100%	-						100%	-
CALCULATE LCFF FLOOR														
							12-13	21-22	12-13	22-23				
							Rate	ADA	Rate	ADA				
Current year Funded ADA times Base per ADA						4,989.33	1,307.43	6,523,200	4,989.33	1,305.06	6,511,375			
Current year Funded ADA times Other RL per ADA						81.57	1,307.43	106,647	81.57	1,305.06	106,454			
Necessary Small School Allowance at 12-13 rates								-			-			
2012-13 Categoricals								1,026,526			1,026,526			
Floor Adjustments								-			-			
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-	-	-	-	-	-			
Less Fair Share Reduction								(854,482)			(854,482)			
Non-CDE certified New Charter: District PY rate * CY ADA						-	-	-	-	-	-			
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						\$ 2,744.10	1,307.43	3,587,719	\$ 2,744.10	1,305.06	3,581,215			
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR								10,389,610			10,371,088			

Hillsborough City Elementary (68908) - 2019-20 Budget				43613		v20.1b			
LOCAL CONTROL FUNDING FORMULA				2021-22		2022-23			
CALCULATE LCFF PHASE-IN ENTITLEMENT									
				2021-22		2022-23			
LOCAL CONTROL FUNDING FORMULA TARGET				11,379,067		11,273,714			
LOCAL CONTROL FUNDING FORMULA FLOOR				10,389,610		10,371,088			
LCFF Need (LCFF Target less LCFF Floor, if positive)				-		-			
Current Year Gap Funding				100.00%		100.00%			
ECONOMIC RECOVERY PAYMENT				-		-			
Miscellaneous Adjustments				-		-			
LCFF Entitlement before Minimum State Aid provision				11,379,067		11,273,714			
CALCULATE STATE AID									
Transition Entitlement				11,379,067		11,273,714			
Local Revenue (including RDA)				(22,379,581)		-			
Gross State Aid				-		11,273,714			
CALCULATE MINIMUM STATE AID									
				12-13 Rate	21-22 ADA	MINIMUM STATE AID	12-13 Rate	22-23 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA				5,070.89	1,307.43	6,629,834	5,070.89	1,305.06	6,617,816
2012-13 NSS Allowance (deficit)						-			-
Minimum State Aid Adjustments						-			-
Less Current Year Property Taxes/In Lieu						(22,379,581)			-
Subtotal State Aid for Historical RL/Charter General BG						-			6,617,816
Categorical funding from 2012-13						172,044			172,044
Charter Categorical Block Grant adjusted for ADA						-			-
Minimum State Aid Guarantee						172,044			6,789,860
CHARTER SCHOOL MINIMUM STATE AID OFFSET						-			-
Local Control Funding Formula Floor plus Funded Gap						-			-
Minimum State Aid plus Property Taxes including RDA						-			-
Offset						-			-
Minimum State Aid Prior to Offset						-			-
Total Minimum State Aid with Offset						-			-
TOTAL STATE AID						172,044			11,273,714
Additional State Aid (Additional SA)						-			-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						11,379,067			11,273,714
CHANGE OVER PRIOR YEAR				2.80%	309,547		-0.93%	(105,353)	
LCFF Entitlement PER ADA						8,703			8,638
PER ADA CHANGE OVER PRIOR YEAR				2.79%	236		-0.75%	(65)	
BASIC AID STATUS (school districts only)						Basic Aid			Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES									
				Increase		2021-22	Increase		2022-23
State Aid				0.00%	-	172,044	6452.81%	11,101,670	11,273,714
Property Taxes net of in-lieu				2.38%	520,646	22,379,581	-100.00%	(22,379,581)	-
Charter in-Lieu Taxes				0.00%	-	-	0.00%	-	-
LCFF pre COE, Choice, Supp				2.36%	520,646	22,551,625	-50.01%	(11,277,911)	11,273,714

Hillsborough City Elementary (68908) - 2019-20 Budget						v20.1b
LOCAL CONTROL FUNDING FORMULA					2023-24	
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			COLA & Augmentation		0.000%
	ADA	Base	Gr Span	Supp	Concen	2023-24
Grades TK-3	-	8,155	848	-	-	-
Grades 4-6	-	8,278		-	-	-
Grades 7-8	-	8,524		-	-	-
Grades 9-12	-	9,878	257	-	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	-	-	-	-	-	-
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						-
Funded Based on Target Formula <i>(based on prior year P-2 certification)</i>						TRUE
ECONOMIC RECOVERY TARGET PAYMENT					100%	-
CALCULATE LCFF FLOOR						
				12-13	23-24	
				Rate	ADA	
Current year Funded ADA times Base per ADA				4,989.33	-	-
Current year Funded ADA times Other RL per ADA				81.57	-	-
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						1,026,526
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						(854,482)
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,744.10	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						172,044

Hillsborough City Elementary (68908) - 2019-20 Budget				v20.1b
LOCAL CONTROL FUNDING FORMULA			2023-24	
CALCULATE LCFF PHASE-IN ENTITLEMENT				
				2023-24
LOCAL CONTROL FUNDING FORMULA TARGET				-
LOCAL CONTROL FUNDING FORMULA FLOOR				172,044
LCFF Need (LCFF Target less LCFF Floor, if positive)				-
Current Year Gap Funding			0.00%	-
ECONOMIC RECOVERY PAYMENT				-
Miscellaneous Adjustments				-
LCFF Entitlement before Minimum State Aid provision				-
CALCULATE STATE AID				
Transition Entitlement				-
Local Revenue (including RDA)				-
Gross State Aid				-
CALCULATE MINIMUM STATE AID				
	12-13 Rate	23-24 ADA		MINIMUM STATE AID
2012-13 RL/Charter Gen BG adjusted for ADA	5,070.89	-		-
2012-13 NSS Allowance (deficit)				-
Minimum State Aid Adjustments				-
Less Current Year Property Taxes/In Lieu				-
Subtotal State Aid for Historical RL/Charter General BG				-
Categorical funding from 2012-13				172,044
Charter Categorical Block Grant adjusted for ADA				-
Minimum State Aid Guarantee				172,044
CHARTER SCHOOL MINIMUM STATE AID OFFSET				
Local Control Funding Formula Floor plus Funded Gap				-
Minimum State Aid plus Property Taxes including RDA				-
Offset				-
Minimum State Aid Prior to Offset				-
Total Minimum State Aid with Offset				-
TOTAL STATE AID				172,044
Additional State Aid (Additional SA)				172,044
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				
				172,044
CHANGE OVER PRIOR YEAR		-98.47%	(11,101,670)	
LCFF Entitlement PER ADA				
				-
PER ADA CHANGE OVER PRIOR YEAR		-100.00%	(8,638)	
BASIC AID STATUS (school districts only)				
LCFF SOURCES INCLUDING EXCESS TAXES				
			Increase	2023-24
State Aid	-98.47%	(11,101,670)		172,044
Property Taxes net of in-lieu	0.00%	-		-
Charter in-Lieu Taxes	0.00%	-		-
LCFF pre COE, Choice, Supp	-98.47%	(11,101,670)		172,044

EDUCATION PROTECTION ACCOUNT

	Certification:		Est. Annual				
	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT							
A-1 Total ADA for EPA Minimum	1,352.34	1,352.34	1,307.43	1,307.43	1,307.43	1,305.06	-
A-2 Minimum Funding per ADA	200	200	200	200	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	270,468	270,468	261,486	261,486	261,486	261,012	-
EPA PROPORTIONATE SHARE CAP							
Adjusted Total Revenue Limit	6,857,581	6,857,581	6,629,847	6,629,847	6,629,847	6,617,829	-
Current Year Adjusted NSS Allowance	-	-	-	-	-	-	-
B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	6,857,581	6,857,581	6,629,847	6,629,847	6,629,847	6,617,829	-
B-2 Local Revenue/In-lieu of Property Taxes	20,102,842	20,102,842	21,084,934	21,858,935	22,379,581	-	-
B-3 EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)	-	-	-	-	-	6,617,829	-
EPA PROPORTIONATE SHARE							
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	6,857,581	6,857,581	6,629,847	6,629,847	6,629,847	6,617,829	-
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	28.56249995%	N/A	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
C-3 EPA Proportionate Share (C-1 * C-2)	1,958,697	1,958,697	1,893,650	1,893,650	1,893,650	1,890,217	-
EPA ENTITLEMENT							
D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	270,468	270,468	261,486	261,486	261,486	1,890,217	-
D-2 Miscellaneous Adjustments**	-	-	-	-	-	-	-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	270,468	270,468	261,486	261,486	261,486	1,890,217	-
D-4 Prior Year Annual Adjustment	18	N/A	-	-	-	-	0
D-5 P2 Entitlement Net of PY Adjustment	270,486	N/A	261,486	261,486	261,486	1,890,217	0
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	270,468	N/A	261,486	261,486	261,486	1,890,217	-

LCAP Percentage to Increase or Improve Services:

Summary Supplemental & Concentration Grant

	2013-14	2019-20	2020-21	2021-22	2022-23	2023-24
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		77,864	82,839	85,156	-	-
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils						
3. Difference [1] less [2]						
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate						
<i>GAP funding rate</i>						
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] <i>(unless [3]<0 then [1])</i> <i>(for LCAP entry)</i>		77,864	82,839	85,156	-	-
6. Base Funding <i>LCFF Phase-In Entitlement less [5],</i> <i>excludes Targeted Instructional Improvement & Transportation</i>		10,666,375	10,986,681	11,293,911	11,273,714	172,044
<i>LCFF Phase-In Entitlement</i>		10,744,239	11,069,520	11,379,067	11,273,714	172,044
7/8. Percentage to Increase or Improve Services* [5] / [6] <i>(for LCAP entry)</i>		0.73%	0.75%	0.75%	0.00%	0.00%

*percentage by which services for unduplicated students must be increased or improved over services provided for
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration

SUE SERVICES

	2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 77,864	\$ 82,839	\$ 85,156	\$ -	\$ -
Current year Percentage to Increase or Improve Services	0.73%	0.75%	0.75%	0.00%	0.00%

LCFF Calculator Universal Assumptions						
Hillsborough City Elementary (68908) - 20				5/28/2019		
Summary of Funding						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Target Components:						
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%	0.00%	0.00%
Base Grant	10,253,769	10,229,991	10,537,221	10,831,921	10,812,240	-
Grade Span Adjustment	424,875	436,384	449,460	461,990	461,474	-
Supplemental Grant	61,936	77,864	82,839	85,156	-	-
Concentration Grant	-	-	-	-	-	-
Add-ons	-	-	-	-	-	-
Total Target	10,740,580	10,744,239	11,069,520	11,379,067	11,273,714	-
Transition Components:						
Target	\$ 10,740,580	\$ 10,744,239	\$ 11,069,520	\$ 11,379,067	\$ 11,273,714	\$ -
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	10,026,870	10,389,610	10,389,610	10,389,610	10,371,088	172,044
<i>Remaining Need after Gap (informational only)</i>						
Gap %	100%	100%	100%	100%	100%	0%
Current Year Gap Funding	713,710	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	172,044
Total LCFF Entitlement	\$ 10,740,580	\$ 10,744,239	\$ 11,069,520	\$ 11,379,067	\$ 11,273,714	\$ 172,044
Components of LCFF By Object Code						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
8011 - State Aid	\$ 1,026,526	\$ 1,026,526	\$ 1,026,526	\$ 1,026,526	\$ 10,237,979	\$ 1,026,526
8011 - Fair Share	(854,482)	(854,482)	(854,482)	(854,482)	(854,482)	(854,482)
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	270,468	261,486	261,486	261,486	1,890,217	-
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes	20,102,842	21,084,934	21,858,935	22,379,581	-	-
8096 - In-Lieu of Property Taxes	-	-	-	-	-	-
<i>Property Taxes net of in-lieu</i>	<i>20,102,842</i>	<i>21,084,934</i>	<i>21,858,935</i>	<i>22,379,581</i>	<i>-</i>	<i>-</i>
TOTAL FUNDING	\$ 20,545,354	\$ 21,518,464	\$ 22,292,465	\$ 22,813,111	\$ 11,273,714	\$ 172,044
<i>Basic Aid Status</i>						
<i>Less: Excess Taxes</i>	\$ 9,534,306	\$ 10,512,739	\$ 10,961,459	\$ 11,172,558	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ 270,468	\$ 261,486	\$ 261,486	\$ 261,486	\$ -	\$ -
Total Phase-In Entitlement	\$ 10,740,580	\$ 10,744,239	\$ 11,069,520	\$ 11,379,067	\$ 11,273,714	\$ 172,044
EPA Details						
% of Adjusted Revenue Limit - Annual	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
% of Adjusted Revenue Limit - P-2	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
EPA (for LCFF Calculation purposes)	\$ 270,468	\$ 261,486	\$ 261,486	\$ 261,486	\$ 1,890,217	\$ -
8012 - EPA, Current Year Receipt						
(P-2 plus Current Year Accrual)	270,468	261,486	261,486	261,486	1,890,217	-
8019 - EPA, Prior Year Adjustment						
(P-A less Prior Year Accrual)	18	-	-	-	-	0
Accrual (from Assumptions)	-	-	-	-	-	-

LCFF Calculator Universal Assumptions						
Hillsborough City Elementary (68908) - 20					5/28/2019	
Summary of Student Population						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Unduplicated Pupil Population						
Enrollment	1,352	1,352	1,352	1,352	-	-
COE Enrollment	-	-	-	-	-	-
<i>Total Enrollment</i>	<i>1,352</i>	<i>1,352</i>	<i>1,352</i>	<i>1,352</i>	-	-
Unduplicated Pupil Count	51	51	51	51	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>51</i>	<i>51</i>	<i>51</i>	<i>51</i>	-	-
Rolling %, Supplemental Grant	2.9000%	3.6500%	3.7700%	3.7700%	0.0000%	0.0000%
Rolling %, Concentration Grant	2.9000%	3.6500%	3.7700%	3.7700%	0.0000%	0.0000%
FUNDED ADA						
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>
Grades TK-3	547.52	544.80	544.80	544.80	544.19	-
Grades 4-6	464.71	453.58	453.58	453.58	452.38	-
Grades 7-8	340.11	309.05	309.05	309.05	308.49	-
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	1,352.34	1,307.43	1,307.43	1,307.43	1,305.06	-
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	1352.34	1307.43	1307.43	1307.43	1305.06	0.00
ACTUAL ADA (Current Year Only)						
Grades TK-3	544.80	544.80	544.80	544.80	-	-
Grades 4-6	453.58	453.58	453.58	453.58	-	-
Grades 7-8	309.05	309.05	309.05	309.05	-	-
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	1,307.43	1,307.43	1,307.43	1,307.43	-	-
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>44.91</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1,305.06</i>	<i>-</i>
LCAP Percentage to Increase or Improve Services						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concent \$	61,936 \$	77,864 \$	82,839 \$	85,156 \$	- \$	-
Current year Percentage to Increase or Improve Se	0.58%	0.73%	0.75%	0.75%	0.00%	0.00%