

Hillsborough City School District

2021-22 Adopted Budget

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**HILLSBOROUGH CITY SCHOOL DISTRICT
2021-22 BUDGET**

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Mission Statement and Essential Outcomes

The mission of the Hillsborough City School District is to work in partnership with students, parents, and the community to educate the whole child in a nurturing and engaging environment. We empower students to achieve their potential in our ever-changing world, to build resilient critical thinkers who embrace civic responsibility as they strive to become people of good character, effective communicators, global citizens and lifelong learners.

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

EXECUTIVE SUMMARY

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, 2021 and ending June 30, 2022. 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.

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 \$23,335,464.79. This is in excess of our LCFF entitlement by \$12,766,699. In other words, the District is funded at 183% of our LCFF by property taxes.

Local property taxes are the primary funding source for our instructional programs and fund 69% 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 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 2021-22 school year is estimated to be \$199 per ADA, of which \$49 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.

Starting 2020-21, the District has become eligible for Title I, Title III, and Title IV funding. All the revenues as a result of the federal stimulus funding and the state's AB86/SB86 Expanded Learning Opportunities (ELOG) and In-Person Instructional Grants due to the COVID-19 pandemic are restricted resources that come with specific expenditure requirements.

GENERAL FUND EXPENDITURES

School districts are personnel intense organizations. In this Budget, approximately 85% 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.

In 2019-20, a multi-year agreement is reached with Hillsborough Teachers' Association, with 4.0% salary increase in 2019-20 and 3.5% salary increase in 2020-21 and health and welfare

benefits increase by \$500 effective January 1, 2021.

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.

In 2019-20, a multi-year agreement is reached with CSEA, with 4.0% salary increase in 2019-20 and 3.12% salary increase and increase in longevity for 2020-21, as well as health and welfare benefits increase by \$500 effective January 1, 2021.

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.

As with the employee groups, management also receive 4% salary increase in 19-20, 3.5% salary increase in 20-21, with health and welfare benefits increase by \$500 effective January 1, 2021.

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. The increase of

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. The 2020 budget was enacted with 17.10% STRS employer contribution rate and 19.721% PERS employer contribution rate.

The Governor's May Revise budget for 2020-21 further reduced STRS employer contribution rate to 16.15% for 2020-21. Likewise, PERS employer contribution rate is alleviated to 22.7% for 2020-21. The 2021-22 budget shows a 0.77% increase of CalSTRS to 16.92% and 0.21% increase of CalPERS rate to 22.91%. However, in 2022-23 employers will face an unfunded 2.18% increase to the 19.10% for CalSTRS and an 3.19% increase to 26.10% for CalPERS contributions rates.

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	17.10%	19.721%
2020-21	16.15%	22.70%
2021-22	16.92%	22.91%
2022-23	19.10%	26.10%
2023-24	19.10%	27.10%
2024-25	19.10%	27.70%

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. At the same time, State Unemployment Insurance has increased by 24.6 times from 0.05% to 1.23%, costing the District \$250,000 more on payroll cost and Workers Compensation rate also increased by 0.4253%, from 2.3761% in 2020-21 to 2.8014% in 2021-22.

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 (Effective January 1, 2021)

	Certificated	Classified	Administrators
Employee	Max \$13,500	\$10,932	\$13,500
Employee + 1	Max \$13,500	\$12,036	\$13,500
Family	Max \$13,500	\$13,572	\$13,500

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.

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 2021-22 is \$4,865,519. Beginning in 2020-21, school districts must contribute 3% of total general fund expenditures plus transfers out to Routine Restricted Maintenance Account. The 2021-22 budgeted amount is \$1,019,330, exceeding the required minimum of \$997,370.

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 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. In 2010-11, another Learning Center opened on the North School campus. 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 2020-21, the District served one student from another school district. In 2012-13, a Learning Center opened at the Crocker Middle School to retain students graduating from the elementary Learning Centers within the District. To best utilize the District resources, the South Learning Center will move to join the North Learning Center starting the 2021-22 school year.

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

For the 2021-22 proposed budget, fiscal year 2020-21 revenues and expenditures have been updated with actuals for all funds.

Starting 2020-21, the District has become eligible for Title I, Title III, and Title IV funding. The Title I eligibility also entitled the District to receive certain one-time COVID-19 related revenues that the District would have otherwise not be eligible for, such as the Elementary and Secondary School Emergency Relief Fund (ESSER II fund).

In 2020-21, the District has received and is scheduled to receive in the future some federal stimulus funding due to the COVID-19 pandemic, the so-called Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. The District received \$525,566 CARES Act funding, which helped with initial purchases of supplies to get schools ready to reopen, such as air purifiers for each learning space. The money also helped paying the additional teachers the District hired due to COVID-19, up through November, 2020 payroll.

The District projects to receive \$104,503 ESSER II money under the CRRSA Act, with the 1st 10%, \$10,450 apportioned to arrive in 2020-21 and the remaining money is driven by quarterly program cash balance reporting submitted by the District in future years.

The third source of federal stimulus funding due to COVID-19 is the American Rescue Plan (APR) Act, for which the District expects to receive a total of \$234,056 in the coming years, with 74%, \$173,375 scheduled for 2021-22.

In order to address the learning loss caused by COVID-19, the state of California has also provided In-Person Instruction & Expanded Learning Grants (ELOG) funding, total \$1,044,851 for Hillsborough City School District and the funds are apportioned 50% each in 2020-21 and 2021-22. The Board approved the state mandated ELOG Expenditure Plan at its May 12, 2021 meeting. The funds are to assist school districts with offering in-person instruction, expand in-person instruction time, and provide academic interventions and accelerate progress to close learning gaps. The District has planned to hire 3.0 FTEs additional certificated teachers and 3.29 FTEs paraeducators in the 2021-22 school year, plus provide professional development to teachers and social emotional services to students.

For outgoing years, it is projected that 20-21 property taxes will increase by 4.27% into 21-22, 3.5% into 22-23, and 3% into 23-24. The HSF contribution for fiscal year 20-21 is \$3.4 million, in addition to \$15,825 Fund a Need money raised for Innovative Learning Mini-grants, which did not happen due to COVID, and for 1:1 devices. HSF's allocation to the District for 2021-22 is also \$3.4 million. Moreover, HSF will reimburse the District student devices and technology purchased during COVID to aid in distance learning and COVID testing admin fees for students, with total actual cost not exceeding \$200k. HSF projects a \$3.2 million allocation for 22-23, pending reconfirmation in May 2022. Both amounts have been reflected in this proposed budget.

The declining enrollment that started in 2015-16 has now taken a halt. The District enrollment is 1,270 in 2020-21. The projected 2021-22 enrollment is 1,274. Summer and during the year new enrollment will drive this number upward.

In 2020-21, the District hired 6.0 temporary teachers in order to bring down class sizes, build small cohorts, and return in-person learning early October, 2020. The District also hired a long-term substitute teacher at each site mid-year, due to the difficulty of securing substitutes as well as safety and health concerns of using on-call subs during COVID-19 pandemic. Although these temporary teacher positions are closed for the 2021-22 budget year, the District will keep the four long-term sub positions, now for the full year. In addition, the District has hired two Instructional Coaches. ELOG hiring and attrition counted in, the District is at or 0.9 certificated FTE above the 2020-21 staffing level. This budget contains no salary increase other than the usual step and column increases.

According to the Facilities and Maintenance Multi-Year Expenditure Plan 2015-2031, there will be a vehicle replacement cost of \$50,000 in 2021-22 and another \$90,000 for two vehicles in 2023-24. In addition, purchases for industrial equipment of \$20,000 for the 2021-22 and \$5,000 each for the two outer years are also budgeted. This budget includes \$333,000 for Crocker main building and MPR roof replacement in 2022-23, per the Multi-Year Maintenance Plan, at the old rate. Roof replacements district-wide have been postponed to fund the newly completed Network Refreshing project and also due to COVID. New quotes will be obtained to reflect the rising costs on such maintenance projects.

In 2020-21, the District spent \$267,446 on various educational systems, subscriptions, instructional materials, and teacher professional development, to optimize learning and teaching outcomes at either in-person or distance learning settings during COVID. Budget for 2021-22 school year is \$270,125, until staff further reviews all the subscriptions for any discontinuation.

For instructional technologies, the 2021-22 budget contains \$190,000 on Education Presentation Systems, \$60,375 for 33 teacher new laptops, and \$200,000 Grades 2-6 chrome books. The District started its 1:1 device initiative in 2018-19, with a strong, \$365,000 support from HSF Fund a Need. It goes without saying that maintaining the initiative is an ongoing District operational cost.

2021-22 is the last year the District pays Key Government Finance Inc \$400,315.23 by July 1st to fund the new cables as part of the newly completed Network Refreshing project.

As the number of students eligible for Free and Reduced Priced Lunches increases, the District transferred \$15,000 in 2019-20 from General Fund into Fund 13 to subsidize the program. During the COVID-19 pandemic, the District utilized the waivers from the U.S. Department of Agriculture (USDA) that allow all children to receive free meals through the Summer Food Service Program and Seamless Summer Option. With the waiver in place and an arrangement with San Mateo Union High School District, the District has been sending families to neighboring high schools to pick up their students' meals. The USDA has now further extended the waiver, originally set to expire on June 30, 2021, to September 30, 2021. However, with school operation returns to pre-pandemic normalcy in 2021-22, the District will resume its lunch program and as such, has budgeted an inter-fund transfer of \$15,000 from General Fund to Fund 13.

For Fund 21, pending the board's approval, the District may use the remaining bond money to repair the West preschool under-slab water leak, a project that will cost approximately \$200,000, and to complete the cooling project, which may cost \$400,000.

For Fund 25, the District has collected \$124,573.20 on developer fees in 2020-21 with a year-to-date ending balance of \$114,116.57. This budget projects a collection of \$90k in developer fees in 2021-22. In 2019-20 and 2020-21, developer fees have helped the District with an updated wireless solution, which is part of the Network Refreshing project, to support both newly enrolled students and existing students. As the District enrollment stabilizes and even increases slightly, the District will explore facilities projects to accommodate the new students and to ensure no fees collected remain unspent for five years.

For Fund 40, per agreement with Bridge School, \$240,000 was to be collected by August 1, 2020 to cover the rent for fiscal years 2020-21, 2021-22, and 2022-23, at \$80,000 per year, which will be transferred completely to the General Fund to support the District's broadband needs.

In conclusion, without knowing if any extra funding would come, the District was the first district in the San Mateo county to return all students to in-person learning and as such has incurred unprecedented operational costs. It is worth noting that the strict expenditure requirements that come with the Federal Stimulus funding and ELOG funding, it is up to the District to strategize its spending and shrink the deficits.



Hillsborough City School District

2021-22 Adoption Budget

Assumptions-Revenues

2020-21	5.32%
2021-22	4.27%
2022-23	3.50%
2023-24	3.00%

Assumptions-Revenues

Property Taxes	\$23,335,465
Minimum State Aid	\$172,044
Parcel Tax	\$2,260,000
Education Protection Account (Prop 30)	\$248,756
AB 602 Special Ed Funding	\$722,208
Special Ed Federal Grants	\$240,892

Assumptions-Revenues

Mandated Cost Block Grant	\$42,190
HSF 2021-22 Contribution	\$3,400,000
Lottery	\$278,082
STRS On-Behalf 20-21 (April 30, 2021)	\$1,459,172
STRS On-Behalf 20-21 (May 31, 2021)	\$1,518,358
STRS On-Behalf 21-22	\$1,590,820

Categorical Funding

FUNDING	RESOURCE	20-21	21-22
Title I: Improving Academic Achievement	3010	31,513	31,513
Title II: Professional Learning	4035	18,535	18,535
Title III: English Learners	4203	1,830	1,830
Title IV: Student Support and Academic Enrichment	4127	TBD	TBD

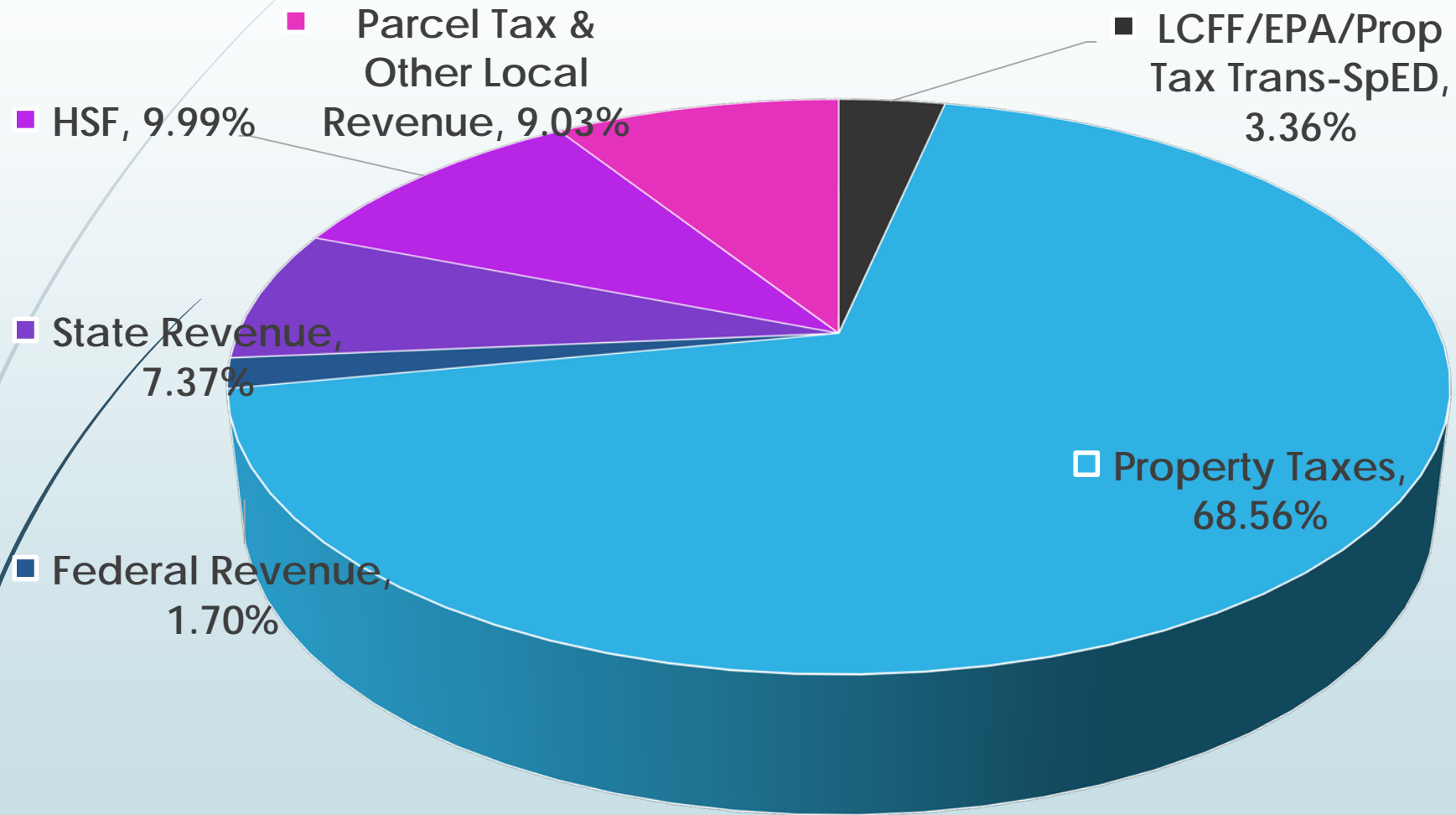
Categorical Funding

FUNDING	RESOURCE	20-21	21-22
ESSER II: Elementary/Secondary School Relief	3212	\$10,450	\$94,053
AB 86/SB 86 Expanded Learning Opportunities Grants (\$4.6B) 10% Paras	7426	35,440	35,391
AB 86/SB 86 Expanded Learning Opportunities Grants (\$4.6B)	7425	318,965	319,015
AB 86/SB 86 In-Person Instructional Grants (\$2B)	7422	168,021	168,020

Categorical Funding

FUNDING	RESOURCE	21-22	FUTURE YEARS
American Rescue Plan Act (ARPA)-ESSER III	3213	138,700	48,545
American Rescue Plan Act (ARPA)-ESSER III-Address Learning Loss	3214	34,675	12,136

2021-22 General Fund Revenue Sources



Assumptions--Expenditures

Certificated	16,596,748
Classified	4,384,364
Benefits	8,654,975
Books & Supplies	1,380,273
Services	3,063,621
Capital Outlay	450,315
Other Outgo	256,193

Assumptions--Expenditures

- Staffing FTE Net Change: 0.9 Certificated FTE Increase from 20-21 to 21-22, plus keeping four long-term sub positions.
- State Unemployment Insurance increases by 24.6 times, from 0.05% historically to 1.23% in 21-22, costing \$250K more in payroll costs.
- Workers Compensation Insurance increases by 0.4253% from 2.3761% in 20-21 to 2.8014% in 21-22, based on claim incurrence costs.

Assumptions--Expenditures

Maintenance Vehicle Replacement	50,000 90,000	21-22 23-24
Industrial Equipment	20,000 5,000	21-22 23-24
IT Infrastructure-KGFI	400,315	20-21, 21-22
Roof Maintenance	333,000	22-23
CECC Financial System	33,623	21-22

Educational Services Purchases

	2020-21	2021-22	2022-23	2023-24	2024-25
Universal Design for Learning	TBD	TBD	TBD	TBD	TBD
Multi-Tiered System of Supports (Orton Gillingham, Sonday)	14,225	26,975	10,000	10,000	10,000
Giftedness	4,000	15,000	15,000	15,000	15,000
BTSA	32,428	32,428	32,428	32,428	32,428
Teacher Induction w/ San Mateo County of Education	27,000	14,000	TBD	TBD	TBD

Instructional Purchases for Student Use

	2020-21	2021-22	2022-23	2023-24	2024-25
K - 8 Math Adoption		31,500	31,500	31,500	80,000
K - 5 Science	Mystery Science	11,770	15,237	15,237	15,237
K - 5 Social Studies		7,000	TBD	TBD	TBD
K - 8 Social Emotional Learning	Grant funded from SMCOE	TBD	TBD	TBD	TBD
World Language Adoption		7,114	7,114	7,114	7,114

Instructional Subscriptions

14

	2020-21	2021-22	2022-23	2023-24	2024-25
Renaissance, Newsela, Follett, Performance Matters, Renzulli, Raz Kids, SeeSaw, Nearpod, Tumblebooks, Quaver Music, Lexia	99,895	146,475	180,203	202,129	99,895
Purchases to Individualized Student Materials	20,332	0	0	0	0
Instructional Purchases for Teacher Use	69,567	0	0	0	0
Totals	267,446	270,125	269,131	291,057	237,323

Educational Technology

- New Educational Presentation System
\$190,000
- 1:1 Devices \$200,000
- 33 Teacher New Laptops \$60,000

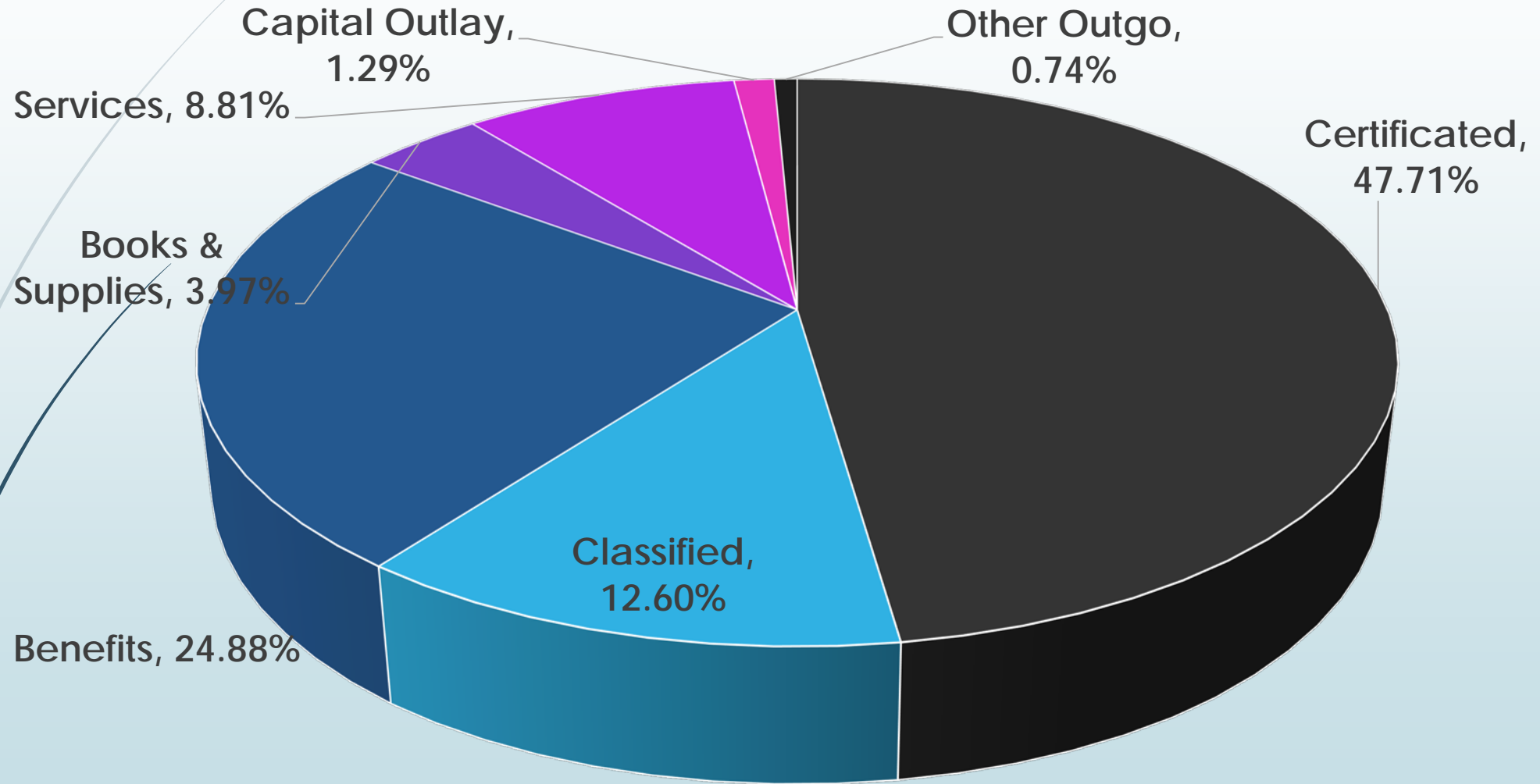
Assumptions-Contributions to Restricted Resources

Routine Restricted Maintenance	\$1,019,330
3% of Total General Fund Expenditures + Transfers Out	\$997,370
Special Education	\$4,865,519

21-22 Budget Interfund Transfers

Transfer in from Fund 40	\$80,000
Transfer out to Fund 13 (Cafeteria)	\$(15,000)
Transfer out to Fund 20 (OPEB)	\$(35,000)

Assumptions—2021-22 General Fund Expenditures



2021-22 General Fund Multi-Year Projections and Reserves

2021-22 General Fund Multi-Year Projections

20

	20-21	21-22	22-23	23-24
	Estimated Actuals	Proposed Budget	Projected Budget	Projected Budget
Revenues	33,134,646	34,038,750	33,661,378	34,354,208
Expenditure	33,432,196	34,786,490	34,405,689	35,289,141
Revenues less Expenses	(297,549)	(747,739)	(744,311)	(934,933)
Total Transfers	45,000	30,000	30,000	30,000
Ending Balance Gain/Loss	(252,549)	(717,739)	(714,311)	(940,933)
Beginning Balance	6,414,636	6,162,087	5,444,348	4,730,037
Ending Balance	6,162,087	5,444,348	4,730,037	3,825,105

2021-22 General Fund Reserves

21

	20-21	21-22	22-23	23-24
6% for Economic Uncertainty	2,008,032	2,090,189	2,067,341	2,120,348
Unappropriated Ending Balance	3,310,889	2,764,022	2,075,285	1,120,070
Total Expenditures + Transfers out	33,467,196	34,836,490	34,455,689	35,339,141
General Fund Reserve	15.89%	13.93%	12.02%	9.17%
Add Fund 17 Balance	586,707	593,907	604,907	615,907
Reserve with Fund 01, 17	17.65%	15.64%	13.78%	10.91%
Add Fund 20 Balance	1,399,502	1,451,502	1,474,752	1,498,002
Reserve with Fund 01, 17, 20	21.83%	19.81%	18.06%	15.15%

2021-22 Budget All Funds at a Glance

22

		Special Revenue Cafeteria	Special Reserve Non-Capital	Special Reserve (OPEB)	Building Fund	Capital Facilities	Special Reserve Capital	Bond	Total
	General								
Description	Fund 01	Fund 13	Fund 17	Fund 20 (OPEB)	Fund 21	Fund 25	Fund 40	Fund 51	
Beginning Fund Balances	6,162,087	7,565	586,707	1,399,502	476,978	114,187	165,093	3,402,912	11,855,791
<u>Sources of Funds</u>									
Revenues	34,038,750	4,065	7,200	17,000	2,000	126,410	4,000		34,199,425
Transfers In	80,000	15,000		35,000					130,000
Total Sources of Funds	34,118,750	19,065	7,200	52,000	2,000	126,410	4,000	-	34,329,425
<u>Uses of Funds</u>									
Expenditures	34,786,490	16,188			478,978	237,000			35,518,656
Transfers Out	50,000						80,000		130,000
Total Uses of Funds	34,836,490	16,188	-	-	478,978	237,000	80,000		35,648,656
Net Sources (Uses) of Funds	(717,739)	2,877	7,200	52,000	(476,978)	(110,590)	(76,000)	-	(1,319,230)
Ending Fund Balance	5,444,348	10,442	593,907	1,451,502	0	3,597	89,093	3,402,912	10,536,560

Average Daily Attendance

2014-15 P-2	1,504.88
2015-16 P-2	1,461.30
2016-17 P-2	1,429.22
2017-18 P-2	1,353.99
2018-19 P-2	1,307.43
2019-20 P-2	1,243.78
2020-21 P-2	1,243.78
2021-22 Projected	1,244.00

CalSTRS Employer Rate Increase Cost

2015-16 to 2022-23

24

Year	CalSTRS Rate	Rate Increase per Year	CalSTRS Creditable Earnings	CalSTRS Cost Increase per Year
2015-16	10.73%			
2016-17	12.58%	1.85%	14,072,042	260,333
2017-18	14.43%	1.85%	13,888,999	513,893
2018-19	16.28%	1.85%	14,437,119	801,260
2019-20	17.10%	0.82%	14,437,119	919,644
2020-21	16.15%	-0.95%	14,437,119	782,492
2021-22	16.92%	0.77%	14,437,119	893,658
2022-23	19.10%	2.18%	14,437,119	1,208,387
			Total	4,171,280

CalPERS Employer Rate Increase Cost 2015-16 to 2022-23

Year	CalPERS Rate	Rate Increase per Year	CalPERS Creditable Earnings	CalPERS Cost Increase per Year	Combined Cost Increase per Year
2015-16	11.847%				
2016-17	13.888%	2.041%	3,196,963	65,250	325,583
2017-18	15.531%	1.643%	3,242,762	119,463	633,356
2018-19	18.062%	2.531%	3,516,905	218,576	1,019,836
2019-20	19.721%	1.659%	3,516,905	276,921	1,196,566
2020-21	20.70%	0.979%	3,516,905	311,352	1,093,843
2021-22	22.91%	2.210%	3,516,905	389,075	1,282,733
2022-23	26.10%	3.190%	3,516,905	501,264	1,709,651
			Total	1,881,901	5,551,917

CalSTRS & CalPERS Employer Rate Increase

26

Cost 2015-16 to 2022-23

Year	Combined Cost Increase per Year
2015-16	
2016-17	325,583
2017-18	633,356
2018-19	1,019,836
2019-20	1,196,566
2020-21	1,093,843
2021-22	1,282,733
2022-23	1,709,651
Total	5,551,917

➡ Questions?

**Hillsborough City School District
2021-22 Budget All Funds 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	Bond Fund 51	Total
Beginning Fund Balances	6,162,087.02	7,565.00	586,706.76	1,399,501.73	476,977.96	114,186.89	165,093.45	3,402,911.86	12,315,030.67
<u>Sources of Funds</u>									
Revenues	34,038,750.41	4,065.00	7,200.00	17,000.00	2,000.00	126,410.00	4,000.00		34,199,425.41
Transfers In	80,000.00	15,000.00		35,000.00					130,000.00
Other Sources									-
Total Sources of Funds	34,118,750.41	19,065.00	7,200.00	52,000.00	2,000.00	126,410.00	4,000.00	-	34,329,425.41
<u>Uses of Funds</u>									
Expenditures	34,786,489.62	16,188.00			478,977.96	237,000.00			35,518,655.58
Transfers Out	50,000.00						80,000.00		130,000.00
Other Uses									-
Total Uses of Funds	34,836,489.62	16,188.00	-	-	478,977.96	237,000.00	80,000.00	-	35,648,655.58
Net Sources (Uses) of Funds	(717,739.21)	2,877.00	7,200.00	52,000.00	(476,977.96)	(110,590.00)	(76,000.00)	-	(1,319,230.17)
Ending Fund Balance	5,444,347.81	10,442.00	593,906.76	1,451,501.73	-	3,596.89	89,093.45	3,402,911.86	10,995,800.50
<u>Components of Ending Fund Balances:</u>									
Revolving Cash	5,000.00								5,000.00
Prepaid Expenses	110,901.69								110,901.69
Restricted Balance	134,238.08								134,238.08
Sick Banks/Vacation Accruals	264,997.15								264,997.15
Site/Program Carryovers	75,000.00								75,000.00
Other Committed/Assigned		10,442.00		1,451,501.73	-	3,596.89	89,093.45	3,402,911.86	4,957,545.93
6% Reserve for Economic Uncertainty	2,090,189.38		593,906.76						2,684,096.14
Unappropriated Ending Balance	2,764,021.51								2,764,021.51
Ending Balance	5,444,347.81	10,442.00	593,906.76	1,451,501.73	-	3,596.89	89,093.45	3,402,911.86	10,995,800.50

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.

HILLSBOROUGH CITY SCHOOL DISTRICT
2021-22 Budget General Fund Multi-Year Projections

	20-21 Estimated Actuals			21-22 Proposed Budget			22-23 Projected Budget			23-24 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues												
Property Taxes/EPA/LCFF	22,842,502.00	721,796.64	23,564,298.64	23,756,264.79	722,207.56	24,478,472.35	24,537,232.38	722,207.56	25,259,439.94	25,230,062.21	722,207.56	25,952,269.77
Federal Revenue		742,117.41	742,117.41		577,522.24	577,522.24		291,607.24	291,607.24		291,607.24	291,607.24
State Revenue	272,547.72	2,246,733.14	2,519,280.86	272,547.72	2,235,263.29	2,507,811.01	272,547.72	1,712,838.29	1,985,386.01	272,547.72	1,712,838.29	1,985,386.01
Local Revenue	4,011,754.47	2,297,194.84	6,308,949.31	4,097,852.81	2,377,092.00	6,474,944.81	3,747,852.81	2,377,092.00	6,124,944.81	3,747,852.81	2,377,092.00	6,124,944.81
Other Sources			-			-			-			-
Total Income	27,126,804.19	6,007,842.03	33,134,646.22	28,126,665.32	5,912,085.09	34,038,750.41	28,557,632.91	5,103,745.09	33,661,378.00	29,250,462.74	5,103,745.09	34,354,207.83
Expenditure												
Certificated	12,089,206.78	4,144,293.55	16,233,500.33	12,438,638.00	4,158,109.72	16,596,747.72	12,760,935.00	4,051,646.78	16,812,581.78	13,314,406.00	4,045,129.78	17,359,535.78
Classified	2,236,927.00	1,962,997.34	4,199,924.34	2,348,977.00	2,035,387.45	4,384,364.45	2,252,525.00	2,158,137.64	4,410,662.64	2,319,804.00	2,226,278.64	4,546,082.64
Benefits	4,015,401.53	3,829,715.37	7,845,116.90	4,702,953.00	3,952,022.37	8,654,975.37	4,930,664.00	3,913,848.93	8,844,512.93	5,165,066.00	3,968,798.99	9,133,864.99
Books & Supplies	887,040.30	330,132.79	1,217,173.09	1,101,981.25	278,292.00	1,380,273.25	754,978.33	149,417.00	904,395.33	754,978.33	149,417.00	904,395.33
Services	1,954,839.92	1,375,052.65	3,329,892.57	1,585,839.47	1,477,781.36	3,063,620.83	1,949,984.47	1,227,358.36	3,177,342.83	1,971,910.47	1,027,158.30	2,999,068.77
Capital Outlay	403,051.78	-	403,051.78	400,315.00	50,000.00	450,315.00			-		90,000.00	90,000.00
Other Outgo	131,413.97	72,122.62	203,536.59	157,823.00	98,370.00	256,193.00	157,823.00	98,370.00	256,193.00	157,823.00	98,370.00	256,193.00
Other Uses			-			-			-			-
Total Expenditures	21,717,881.28	11,714,314.32	33,432,195.60	22,736,526.72	12,049,962.90	34,786,489.62	22,806,909.80	11,598,778.71	34,405,688.51	23,683,987.80	11,605,152.71	35,289,140.51
Revenues less Expenses	5,408,922.91	(5,706,472.29)	(297,549.38)	5,390,138.60	(6,137,877.81)	(747,739.21)	5,750,723.11	(6,495,033.62)	(744,310.51)	5,566,474.94	(6,501,407.62)	(934,932.68)
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	(5,891,342.92)	5,891,342.92	-	(5,884,848.81)	5,884,848.81	-	(6,492,308.12)	6,492,308.12	-	(6,498,682.12)	6,498,682.12	-
Total Transfers	(5,846,342.92)	5,891,342.92	45,000.00	(5,854,848.81)	5,884,848.81	30,000.00	(6,462,308.12)	6,492,308.12	30,000.00	(6,468,682.12)	6,498,682.12	30,000.00
End Balance GAIN/LOSS	(437,420.01)	184,870.63	(252,549.38)	(464,710.21)	(253,029.00)	(717,739.21)	(711,585.01)	(2,725.50)	(714,310.51)	(902,207.18)	(2,725.50)	(904,932.68)
Fund Balance												
Beginning Balance	6,212,239.95	202,396.45	6,414,636.40	5,774,819.94	387,267.08	6,162,087.02	5,310,109.73	134,238.08	5,444,347.81	4,598,524.72	131,512.58	4,730,037.30
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	110,901.69		110,901.69	110,901.69		110,901.69	110,901.69		110,901.69	110,901.69		110,901.69
Restricted Balances		387,267.08	387,267.08		134,238.08	134,238.08		131,512.58	131,512.58		128,787.08	128,787.08
Sick Banks/Vacation Accruals	264,997.15		264,997.15	264,997.15		264,997.15	264,997.15		264,997.15	264,997.15		264,997.15
Site/Program Carryovers	75,000.00		75,000.00	75,000.00		75,000.00	75,000.00		75,000.00	75,000.00		75,000.00
6% Reserve for Economic Uncertainty	2,008,031.74		2,008,031.74	2,090,189.38		2,090,189.38	2,067,341.31		2,067,341.31	2,120,348.43		2,120,348.43
Unappropriated Ending Balance	3,310,889.36		3,310,889.36	2,764,021.51		2,764,021.51	2,075,284.57		2,075,284.57	1,120,070.27		1,120,070.27
Ending Balance	5,774,819.94	387,267.08	6,162,087.02	5,310,109.73	134,238.08	5,444,347.81	4,598,524.72	131,512.58	4,730,037.30	3,696,317.54	128,787.08	3,825,104.62

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
21-22 Budget General Fund

Fund		19-20 Actuals	20-21	20-21	21-22
Major Range		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
Summary By	Object				
01	GENERAL FUND				
Revenue:8000-8999					
Revenue Limit Sources (8010 to 8099)					
	8011 REV LIMIT ST AID CURR YR	172,044.00	172,044.00	125,419.00	172,044.00
	8012 ED PROTECTION ACCT STATE AID	261,620.00	248,756.00	186,534.00	248,756.00
	8021 HOMEOWNERS' EXEMPTION	74,286.40	73,341.00	36,670.66	73,341.00
	8041 SECURED ROLLS TAX	20,260,704.95	21,399,597.00	19,242,791.12	22,313,359.79
	8042 UNSECURED ROLL TAXES	1,008,088.83	964,955.00	964,954.91	964,955.00
	8043 PRIOR YEARS' TAXES	-12,891.78	-16,191.00	-16,190.94	-16,191.00
	8097 PROPERTY TAXES TRANSFERS	728,848.98	721,796.64	664,462.08	722,207.56
SubTotal: Revenue Limit Sources (8010 to 8099)		22,492,701.38	23,564,298.64	21,204,640.83	24,478,472.35
Federal Revenue (8100 to 8299)					
	8181 SP ED ENTITL PER UDC	244,469.66	238,360.35	-2,842.67	235,097.28
	8182 SP ED DISCRETNARY GRANTS	7,064.35	7,439.06		5,794.96
	8290 ALL OTHER FEDERAL REVENUE	14,262.00	496,318.00	455,937.00	336,630.00
SubTotal: Federal Revenue (8100 to 8299)		265,796.01	742,117.41	453,094.33	577,522.24
Other State Revenue (8300 to 8599)					
	8550 MANDATED COST REIMBURSE	41,665.00	42,190.00	40,025.00	42,190.00
	8560 STATE LOTTERY REVENUE	274,925.06	270,436.35	113,845.95	278,081.50
	8590 ALL OTHER STATE REVENUES	2,028,823.47	2,206,654.51	2,063,854.28	2,187,539.51
SubTotal: Other State Revenue (8300 to 8599)		2,345,413.53	2,519,280.86	2,217,725.23	2,507,811.01
Other Local Revenue (8600 to 8799)					
	8621 PARCEL TAXES	2,207,571.58	2,207,162.28	1,983,796.03	2,260,000.00
	8660 INTEREST	152,331.62	108,820.27	59,827.59	108,820.27
	8677 INTERAGENCY SVCS BETW LEA	38,240.56	86,330.56	86,330.56	102,732.00
	8689 ALL OTHR FEES & CONTRACTS	330,373.76	239,817.00	239,817.00	418,194.51
	8699 ALL OTHER LOCAL REVENUE	3,895,911.10	3,666,819.20	3,451,465.71	3,585,198.03
SubTotal: Other Local Revenue (8600 to 8799)		6,624,428.62	6,308,949.31	5,821,236.89	6,474,944.81
Interfund Transfers In (8900 to 8929)					
	8912 BTW GENERAL & SP RESERVE	80,000.00	80,000.00	80,000.00	80,000.00
SubTotal: Interfund Transfers In (8900 to 8929)		80,000.00	80,000.00	80,000.00	80,000.00
Contributions (8980 to 8999)					

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
21-22 Budget General Fund

Fund	Major Range	Summary By	Object	19-20 Actuals GL Actuals Amt	20-21 Est Actuals Amt	20-21 GL Actuals w/Enc Amt	21-22 Budget Amt
01	GENERAL FUND						
	Revenue:8000-8999						
	Contributions (8980 to 8999)						
(Continued...)							
	8980	CONTRIB FROM UNRESTR REV		0.00	0.00	0.00	0.00
	SubTotal: Contributions (8980 to 8999)			0.00	0.00	0.00	0.00
SubTotal: Revenue:8000-8999				31,808,339.54	33,214,646.22	29,776,697.28	34,118,750.41
Expense:1000-7999							
	Certificated Salary (1000 to 1999)						
	1101	TEACHER SALARY		12,083,034.94	13,142,604.28	13,080,723.94	13,459,091.72
	1151	TEACHER,ADDL.COMPENSATION		109,905.65	175,826.85	167,006.36	165,852.00
	1171	TEACHER, SUBSTITUTES		340,598.50	173,545.00	174,220.05	182,645.00
	1201	COUNSELOR		394,884.00	393,024.00	408,023.00	448,834.00
	1202	PSYCHOLOGIST		215,864.18	272,152.00	268,024.00	272,153.00
	1203	SCHOOL NURSE SALARIES		35,582.39	35,442.00	35,442.10	35,442.00
	1251	COUNSELOR,ADDL.COMP		5,052.97	27,417.00	20,479.34	4,470.00
	1252	PSYCHOLOGIST,ADDL.COMP		1,091.75		2,943.00	
	1253	SCHOOL NURSE ADDL. COMP				605.88	
	1301	SUPERINTENDENT SALARY		253,787.52	275,405.00	264,544.41	275,405.00
	1302	PRINCIPAL SALARY		695,672.16	749,054.00	746,191.32	769,370.00
	1303	DIRECTOR SALARY		596,500.20	615,028.00	617,026.20	622,519.00
	1304	ASST PRINCIPAL SALARY		147,313.32	160,879.00	158,015.04	166,807.00
	1307	Cert HR Manager Salary		153,350.63	165,989.00	169,899.04	177,839.00
	1351	SUPERINTENDENT,ADDL.COMP		13,253.62	12,000.00	12,081.93	12,000.00
	1352	PRINCIPAL,ADDL.COMP		5,250.00	864.00	23,872.70	864.00
	1353	DIRECTOR, ADDL.COMP		2,592.00	1,721.20	2,376.00	1,728.00
	1354	ASST PRINC, ADDL. COMP			864.00		864.00
	1357	CERT HR MANAGER ADDITIONAL PAY		864.00	864.00	792.00	864.00
	SubTotal: Certificated Salary (1000 to 1999)			-15,054,597.83	-16,202,679.33	-16,152,266.31	-16,596,747.72
Classified Salary (2000 to 2999)							
	2101	INSTRUCTIONAL AIDE SALARY		1,017,717.96	981,532.31	963,054.66	983,228.57
	2121	Occupational Therapist		235,403.70	243,644.00	242,748.22	242,748.00
	2123	BEHAVIOR TECHNICIAN		244,727.29	177,761.42	248,056.12	312,388.00
	2124	Behavior Manager		132,734.10	138,931.00	140,930.00	143,763.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
21-22 Budget General Fund

Fund	Major Range	Summary By	Object	19-20 Actuals GL Actuals Amt	20-21 Est Actuals Amt	20-21 GL Actuals w/Enc Amt	21-22 Budget Amt
01	GENERAL FUND	Expense:1000-7999	Classified Salary (2000 to 2999)				
	(Continued...)						
		2125	Occupational Therapist Ad Comp			900.00	
		2151	INSTRUCT.AIDE,ADDL.COMP	9,786.66	10,687.00	7,226.52	18,222.00
		2153	BEHAVIOR TECHNICIAN ADDL COMP	119.04		1,522.37	
		2154	Behavior Manager Addl. Comp	792.00			
		2171	INSTRUCT.AIDE, SUBSTITUTE	35,130.41	61,228.88	78,292.62	63,576.88
		2173	Behavior Tech Substitute	136.50			
		2201	MAINTENANCE/OPERATIONS	726,095.33	759,686.00	675,637.27	744,483.00
		2204	COMPUTER TECHNICIAN, SAL	44,108.91	66,683.00	64,140.90	67,341.00
		2206	HEALTH SERVICES ASSISTANT	31,766.49	35,682.00	34,673.96	37,667.00
		2207	IT Specialist I	94,179.88	101,472.00	101,100.00	101,100.00
		2251	MAINT/OPER, ADDL. COMP	20,635.16	3,996.00	26,647.98	3,564.00
		2257	IT Specialist I Additionl Comp	1,020.00		765.00	
		2271	MAINT/OPERA, SUBSTITUTES	7,054.58	20,700.00	6,608.34	20,700.00
		2301	CHIEF BUSINESS OFFICIAL	234,616.83	239,033.00	242,004.08	249,481.00
		2303	INFORMATION TECHNOLOGY MANAGER	135,601.11	147,330.00	145,322.83	154,525.00
		2304	MANAGER OF MAINTENANCE/GROUNDS	151,930.73	151,930.73	146,508.00	146,508.00
		2351	CHIEF BUS.OFF.,ADDL.COMP	895.12	864.00	792.00	864.00
		2353	IT Manager Addl Comp	864.00		792.00	
		2354	Manager Maint Ground Addl Comp	864.00		792.00	
		2401	CLERICAL SALARIES	1,001,104.86	1,029,368.00	1,046,574.71	1,064,932.00
		2451	CLERICAL, ADDL. COMP	3,751.20	14,423.00	2,377.96	14,300.00
		2471	CLERICAL, SUBSTITUTE	10,751.09	14,972.00	3,826.08	14,973.00
		SubTotal: Classified Salary (2000 to 2999)		-4,141,786.95	-4,199,924.34	-4,181,293.62	-4,384,364.45
		Employee Benefit (3000 to 3999)					
		3101	ST TEACH RETIRE SYS CERT	4,333,343.65	4,305,741.12	4,002,242.05	4,302,396.56
		3102	ST TEACH RETIRE SYS CLASS	11,203.26	21,843.00	14,266.58	10,992.00
		3201	PUBL EMPL RETIRE SYS CERT	24,032.54	26,198.00	26,254.80	45,596.00
		3202	PUB EMPL RETIRE SYS CLASS	788,384.91	855,581.47	829,599.46	961,674.91
		3311	OASDI/FICA - CERTIFICATED	18,380.74	29,226.00	12,963.43	29,963.00
		3312	OASDI/FICA - CLASSIFIED	241,102.83	268,745.79	243,157.66	279,720.16
		3321	MEDICARE - CERTIFICATED	214,061.80	237,165.79	229,329.90	245,359.07
		3322	MEDICARE - CLASSIFIED	57,681.31	64,909.07	58,292.55	67,175.45
		3401	HLTH & WELFARE BNFT CERT	1,033,284.81	1,182,398.08	1,083,208.66	1,115,862.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
21-22 Budget General Fund

Fund		19-20 Actuals	20-21	20-21	21-22
Major Range		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
Summary By	Object				
01	GENERAL FUND				
Expense:1000-7999					
Employee Benefit (3000 to 3999)					
(Continued...)					
3402	HLTH & WELFARE BNFT CLASS	423,515.84	489,777.58	432,338.68	518,289.06
3501	ST UNEMPL INSUR CERT	7,381.55	8,177.30	7,908.28	128,910.15
3502	ST UNEMPL INSUR CLASS	1,988.16	2,228.85	2,026.76	56,098.85
3601	WORKERS COMP INSUR CERT	322,333.36	377,777.91	375,800.07	451,247.70
3602	WORKERS COMP INSUR CLASS	86,815.94	97,162.46	95,508.36	129,638.46
3701	OPEB, ALLOCATED, CERTIFICATED	152,150.77	159,865.00	144,138.12	151,178.00
3702	OPEB, ALLOCATED, CLASSIFIED	64,340.40	67,907.00	65,611.40	61,957.00
3901	OTHR BENEFITS, CERT POST	100,012.95	105,480.53	111,769.67	70,001.00
3902	OTHR BENEFITS, CLASS POST	47,997.90	34,993.00	45,235.37	28,916.00
3981	RETRO BENEFITS-CERT	5,182.25		2,886.61	
SubTotal: Employee Benefit (3000 to 3999)		-7,933,194.97	-8,335,177.95	-7,782,538.41	-8,654,975.37
Books and Supplies (4000 to 4999)					
4100	APRVD TXTBKS/COR CUR MTLs	150,349.56			15,231.00
4110	APPROVED ST/BOARD TXTBOOK	2,085.04			5,868.00
4210	OTHER BOOKS - STUDENT USE	10,748.49	1,724.29	1,724.29	15,465.00
4220	LIBRARY BOOKS	21,371.35	13,881.00	9,855.25	35,790.00
4230	OTHR BOOKS-NO STUDENT USE	1,168.93	15,878.22	15,097.37	9,643.00
4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	249,629.50	605,777.96	535,294.18	615,385.04
4315	TEST	18,635.45	21,580.91	22,136.71	19,503.00
4330	SUBSCRIPTION-INSTRUCTION	554.00	11,780.64	10,970.64	4,511.00
4350	NON INSTRUCTIONL SUPPLIES	206,214.76	382,056.49	356,184.46	321,398.21
4351	SUBSCRIPTION-NON INSTRUCT				700.00
4352	GAS AND OIL	14,062.47	11,601.31	10,000.00	15,120.00
4353	CUSTODIAL SUPPLIES	28,462.76	43,000.00	35,000.00	43,000.00
4354	PRINTING	4,365.88	3,777.00	436.15	8,467.00
4410	INVENTORIED INST SUPPLY	158,988.69	40,134.16	41,553.24	73,025.00
4420	INV CLSRM PRESENTATION SYS	18,867.86	16,596.68	16,596.68	130,000.00
4450	INVNTRD NON-INST SUPPLY	-56,608.69	49,384.43	51,870.06	67,167.00
SubTotal: Books and Supplies (4000 to 4999)		-828,896.05	-1,217,173.09	-1,106,719.03	-1,380,273.25
Services and Operating Expenditures (5000 to 5999)					
5100	Subagreements for Services	122,307.73	156,895.50	172,310.00	161,625.06
5200	TRAVEL AND CONFERENCES	119,522.34	89,745.75	81,926.82	190,739.12

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
21-22 Budget General Fund

Fund		Object	19-20 Actuals GL Actuals Amt	20-21 Est Actuals Amt	20-21 GL Actuals w/Enc Amt	21-22 Budget Amt
Major Range	Summary By					
01	GENERAL FUND					
	Expense:1000-7999					
	Services and Operating Expenditures (5000 to 5999)					
	(Continued...)					
	5300	DUES AND MEMBERSHIPS	40,204.75	48,099.70	48,340.39	45,027.00
	5450	OTHER INSURANCE	125,269.99	142,190.38	142,190.38	157,944.00
	5501	GAS (BUILDING)	49,078.87	66,000.00	64,803.57	66,000.00
	5502	ELECTRICITY (BUILDING)	204,406.47	210,000.00	206,228.28	210,000.00
	5503	WATER-BLACK MOUNTAIN	2,799.30	6,000.00	3,000.00	6,000.00
	5504	WATER-MONTHLY	185,504.76	192,000.00	176,790.60	192,000.00
	5506	GARBAGE & TRASH	52,528.16	65,700.00	63,831.72	65,700.00
	5610	RENTAL/LEASE OF BUILDGS	94.00	57,322.79	57,504.79	60,000.00
	5615	RENTAL/LEASE OF EQUIPMENT	4,142.08	13,892.84	10,339.46	16,460.00
	5630	BUILD/GROUNDS REPAIRS & IMPROV	280,793.93	194,335.08	148,577.88	290,000.00
	5635	CONTRACT EQUIPMENT REPAIR	70,361.48	22,611.23	13,411.61	66,500.00
	5636	CONTRACT EQUIP-OVERAGES	9,501.41	8,479.00	13,351.49	6,643.00
	5800	PROF/CNSLT SVCS, OPER EXP	21,788.89	15,960.00	461.93	
	5804	FILM/VIDEO STRM CONTRACTS	5,539.10	6,144.06	2,798.50	8,000.00
	5805	BUILDING MAINT-JANITORIAL	314,194.00	568,772.00	515,955.00	160,630.00
	5807	CONSULTANT SERVICES	286,505.59	585,631.04	468,395.40	299,421.79
	5809	HEALTH SCREENING			19,355.99	
	5817	CALSTRS PENLTY/INTEREST	535.77	620.00	296.35	350.00
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	266,328.92	288,327.41	288,985.35	315,145.39
	5819	OTHER SVC./OPERATING EXP	252,873.48	41,073.30	23,858.71	36,947.00
	5820	TRANS INTEREST PAYABLE				34,850.00
	5822	LEGAL FEES - OTHER OTHER	50,897.61	47,083.42	48,985.95	41,670.00
	5823	AUDIT SERVICES	16,500.00	17,000.00		17,500.00
	5825	COMPUTER SERVICES	26,312.00	33,757.00		33,623.00
	5826	ADVERTISING	1,295.86	8,233.31	8,233.31	5,300.00
	5829	OTHER BUS/ADMIN SERVICES		0.00		
	5831	ABSENCE MANAGEMENT 7/1/16	7,255.88	7,607.79	7,607.79	7,618.00
	5839	TB & FINGERPRINTING	1,636.55	2,201.00	1,977.60	2,651.00
	5843	SPEC.ED.TRANSP.-PRIVATE	49,819.75	49,437.54	49,437.54	81,289.00
	5844	FIELD TRIP/ASSEMBLY TRANS/ADMN	127,712.16	92,796.80	92,796.80	46,705.00
	5851	SPECIAL ED. TUITION	112,801.41	25,579.00	25,000.00	121,031.00
	5852	SPECIAL ED. RELATED SRV	30,661.17	130,660.58	114,213.16	174,718.16
	5853	PRESCHOOL TUITION	45,216.33	14,590.00	14,590.00	5,740.84
	5901	TELEPHONE	46,895.09	37,000.00	33,551.70	42,000.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
21-22 Budget General Fund

Fund		19-20 Actuals	20-21	20-21	21-22
Major Range		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
Summary By	Object				
01	GENERAL FUND				
Expense:1000-7999					
Services and Operating Expenditures (5000 to 5999)					
(Continued...)					
5902	CELL PHONES	597.13	1,873.14	1,160.68	4,320.00
5903	FAX	2,010.04	1,180.00	865.58	3,180.00
5904	ANYTIME MESSAGES	2,756.25	5,700.00	5,127.25	6,500.00
5905	INTERNET SERVICE (TI LIN)	108,499.73	66,532.29	66,532.29	70,000.00
5906	POSTAGE	2,278.70	8,240.62	7,124.14	8,792.47
5907	CABLE TV	595.30	620.00	636.00	1,000.00
SubTotal: Services and Operating Expenditures (5000 to 5999)		-3,048,021.98	-3,329,892.57	-3,000,554.01	-3,063,620.83
Capital Outlay (6000 to 6999)					
6210	BUILDING IMPROVEMENTS	9,419.00			
6404	COMPUTER/NETWORK EQUIPMENT	170,992.29	245,861.59	245,861.59	244,192.00
6405	TELECOMMUNICATIONS EQUIPMENT	109,322.94	157,190.19	157,190.19	156,123.00
6410	NEW EQUIPMENT	95,535.90			50,000.00
SubTotal: Capital Outlay (6000 to 6999)		-385,270.13	-403,051.78	-403,051.78	-450,315.00
Other Outgo (7100 to 7499)					
7142	OTHR TUIT EX-COST TO CNTY	89,613.62	72,122.62	47,206.11	101,370.00
7283	ALL OTH TRNSFRS TO JPAS	98,869.11	72,387.97	72,387.97	95,790.00
7439	DEBT SERV-COPIER PRINC/INTERST	56,512.86	59,026.00	55,952.85	59,033.00
SubTotal: Other Outgo (7100 to 7499)		-244,995.59	-203,536.59	-175,546.93	-256,193.00
Interfund Transfers Out (7600 to 7629)					
7612	BTW GENERAL & SP RESERVE	99,385.35	35,000.00	35,000.00	35,000.00
7616	TO CAFETERIA FROM GENERAL	15,000.00			15,000.00
SubTotal: Interfund Transfers Out (7600 to 7629)		-114,385.35	-35,000.00	-35,000.00	-50,000.00
SubTotal: Expense:1000-7999		-31,751,148.85	-33,926,435.65	-32,836,970.09	-34,836,489.62
SubTotal: 01		57,190.69	-711,789.43	-3,060,272.81	-717,739.21
Total		57,190.69	-711,789.43	-3,060,272.81	-717,739.21

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
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District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Management		Description	19-20 Actuals GL Actuals Amt	20-21 Est Actuals Amt	20-21 GL Actuals w/Enc Amt	21-22 Budget Amt
Summary By	Object					
01	GENERAL FUND					
000	NON SPECIFIED					
	Revenue:8000-8999					
	8000					
	8011	REV LIMIT ST AID CURR YR	172,044.00	67,931.00	125,419.00	67,931.00
	8021	HOMEOWNERS' EXEMPTION	74,286.40	73,341.00	36,670.66	73,341.00
	8041	SECURED ROLLS TAX	20,260,704.95	21,399,597.00	19,242,791.12	22,313,359.79
	8042	UNSECURED ROLL TAXES	1,008,088.83	964,955.00	964,954.91	964,955.00
	8043	PRIOR YEARS' TAXES	-12,891.78	-16,191.00	-16,190.94	-16,191.00
	8290	ALL OTHER FEDERAL REVENUE		475,953.00	433,990.00	317,428.00
	8550	MANDATED COST REIMBURSE	41,665.00	42,190.00	40,025.00	42,190.00
	8590	ALL OTHER STATE REVENUES	2,024,777.47	2,201,038.51	2,059,076.28	2,181,923.51
	8660	INTEREST	152,331.62	108,820.27	59,827.59	108,820.27
	8689	ALL OTHR FEES & CONTRACTS	120,454.22	32,500.00	32,500.00	66,264.83
	8699	ALL OTHER LOCAL REVENUE	1,424.02	-1,237.32	5,005.40	-1,237.32
	8980	CONTRIB FROM UNRESTR REV	-5,693,253.53	-5,891,342.92	0.00	-5,884,848.81
	SubTotal: 8000		18,149,631.20	19,457,554.54	22,984,069.02	20,233,936.27
	SubTotal: Revenue:8000-8999		18,149,631.20	19,457,554.54	22,984,069.02	20,233,936.27
	Expense:1000-7999					
	2000					
	2151	INSTRUCT.AIDE,ADDL.COMP	224.82			
	SubTotal: 2000		-224.82	0.00	0.00	0.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	1,834,355.00	1,512,822.00	1,450,098.00	1,585,265.00
	3102	ST TEACH RETIRE SYS CLASS	5,910.00	5,536.00	9,074.00	5,555.00
	3202	PUB EMPL RETIRE SYS CLASS	44.34			
	3312	OASDI/FICA - CLASSIFIED	13.26			
	3322	MEDICARE - CLASSIFIED	3.10			
	3502	ST UNEMPL INSUR CLASS	0.10			
	3602	WORKERS COMP INSUR CLASS	4.67			
	3981	RETRO BENEFITS-CERT	8.00			
	SubTotal: 3000		-1,840,338.47	-1,518,358.00	-1,459,172.00	-1,590,820.00

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
000	NON SPECIFIED					
	Expense:1000-7999					
(Continued...)						
4000						
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		61,772.20	61,772.20	
		4350 NON INSTRUCTIONL SUPPLIES		64,188.37	64,188.37	
		4410 INVENTORIED INST SUPPLY		5,844.88	5,844.88	
		4450 INVNTRD NON-INST SUPPLY		6,518.93	6,518.93	
	SubTotal: 4000		0.00	-138,324.38	-138,324.38	0.00
5000						
		5610 RENTAL/LEASE OF BUILDGS		5,751.11	5,751.11	
		5800 PROF/CNSLT SVCS, OPER EXP	21,788.89	15,960.00	461.93	
		5805 BUILDING MAINT-JANITORIAL		193,208.08	2,466.08	151,831.00
		5807 CONSULTANT SERVICES		8,332.50	8,332.50	
		5818 LICENSING (SOFTWARE,MOVIE,PROD)		5,348.68	5,348.68	
		5820 TRANS INTEREST PAYABLE				34,850.00
		5822 LEGAL FEES - OTHER OTHER		3,863.00	3,863.00	
	SubTotal: 5000		-21,788.89	-232,463.37	-26,223.30	-186,681.00
6000						
		6404 COMPUTER/NETWORK EQUIPMENT	-244,192.29			
		6405 TELECOMMUNICATIONS EQUIPMENT	-156,122.94			
	SubTotal: 6000		400,315.23	0.00	0.00	0.00
7000						
		7612 BTW GENERAL & SP RESERVE	99,385.35	35,000.00	35,000.00	35,000.00
		7616 TO CAFETERIA FROM GENERAL	15,000.00			15,000.00
	SubTotal: 7000		-114,385.35	-35,000.00	-35,000.00	-50,000.00
	SubTotal: Expense:1000-7999		-1,576,422.30	-1,924,145.75	-1,658,719.68	-1,827,501.00
	SubTotal: 000		16,573,208.90	17,533,408.79	21,325,349.34	18,406,435.27

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Manageme nt		Description Object	19-20 Actuals GL Actuals Amt		20-21 Est Actuals Amt	20-21 GL Actuals w/Enc Amt	21-22 Budget Amt
Summary By							
01	GENERAL FUND						
(Continued...)							
0000	UNDESIGNATED						
Revenue:8000-8999							
8000							
	8699	ALL OTHER LOCAL REVENUE	0.17			-2,812.03	
SubTotal: 8000			0.17	0.00		-2,812.03	0.00
SubTotal: Revenue:8000-8999			0.17	0.00		-2,812.03	0.00
Expense:1000-7999							
3000							
	3981	RETRO BENEFITS-CERT	5,174.25			2,886.61	
SubTotal: 3000			-5,174.25	0.00		-2,886.61	0.00
SubTotal: Expense:1000-7999			-5,174.25	0.00		-2,886.61	0.00
SubTotal: 0000			-5,174.08	0.00		-5,698.64	0.00

100 – REGULAR INSTRUCTION

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

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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	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	261,620.00	248,756.00	186,534.00	248,756.00
		8699 ALL OTHER LOCAL REVENUE	3,226,834.48	3,293,778.52	3,074,306.14	3,054,966.00
	SubTotal: 8000		3,488,454.48	3,646,647.52	3,260,840.14	3,407,835.00
	SubTotal: Revenue:8000-8999		3,488,454.48	3,646,647.52	3,260,840.14	3,407,835.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	5,995,052.76	6,760,420.02	7,390,703.55	7,571,839.00
		1151 TEACHER,ADDL.COMPENSATION	45,127.84	25,740.00	89,884.94	29,100.00
		1171 TEACHER, SUBSTITUTES	190,884.58	137,675.00	138,278.94	146,775.00
	SubTotal: 1000		-6,231,065.18	-6,923,835.02	-7,618,867.43	-7,747,714.00
	2000					
		2101 INSTRUCTIONAL AIDE SALARY	112,651.00	113,712.00	114,608.04	307,694.50
		2151 INSTRUCT.AIDE,ADDL.COMP	5,894.47	5,315.00	5,594.93	12,850.00
		2153 BEHAVIOR TECHNICIAN ADDL COMP	38.92		49.14	
		2171 INSTRUCT.AIDE, SUBSTITUTE	10,548.23	10,522.00	3,452.91	10,852.00
		2471 CLERICAL, SUBSTITUTE	48.00			
	SubTotal: 2000		-129,180.62	-129,549.00	-123,705.02	-331,396.50
	3000					
		3101 ST TEACH RETIRE SYS CERT	1,030,149.81	1,191,791.14	1,207,286.41	1,232,221.00
		3102 ST TEACH RETIRE SYS CLASS	5.09	10.00	7.09	10.00
		3201 PUBL EMPL RETIRE SYS CERT				16,538.00
		3202 PUB EMPL RETIRE SYS CLASS	19,246.60	18,273.00	19,044.22	55,387.00
		3311 OASDI/FICA - CERTIFICATED	4,954.96	8,246.00	2,994.46	8,656.00
		3312 OASDI/FICA - CLASSIFIED	7,854.85	8,405.00	7,310.06	18,314.00
		3321 MEDICARE - CERTIFICATED	88,028.10	100,837.36	108,325.31	112,174.00
		3322 MEDICARE - CLASSIFIED	1,858.59	2,004.00	1,709.77	4,659.00

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Fund Management		Description Summary By Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
100	REGULAR INSTRUCTION					
	Expense:1000-7999					
	3000					
(Continued...)						
		3401 HLTH & WELFARE BNFT CERT	427,261.59	532,243.57	528,531.77	549,030.00
		3402 HLTH & WELFARE BNFT CLASS	10,495.12	15,262.00	13,495.57	25,613.00
		3501 ST UNEMPL INSUR CERT	3,034.53	3,472.84	3,735.64	16,713.00
		3502 ST UNEMPL INSUR CLASS	63.26	72.00	76.87	2,580.00
		3601 WORKERS COMP INSUR CERT	134,478.98	171,907.86	177,511.66	194,084.00
		3602 WORKERS COMP INSUR CLASS	2,764.56	3,022.00	2,814.44	8,059.00
		3901 OTHR BENEFITS, CERT POST	51,607.97	54,749.47	66,482.64	27,670.00
		3902 OTHR BENEFITS, CLASS POST	3,814.46	3,200.00	1,221.78	9,538.00
	SubTotal: 3000		-1,785,618.47	-2,113,496.24	-2,140,547.69	-2,281,246.00
	4000					
		4100 APRVD TXTBKS/COR CUR MTLs				8,683.00
		4110 APPROVED ST/BOARD TXTBOOK				5,868.00
		4210 OTHER BOOKS - STUDENT USE	1,778.11			
		4220 LIBRARY BOOKS	2,002.44	5,345.00	5,182.93	15,000.00
		4230 OTHR BOOKS-NO STUDENT USE	199.72	2,281.75	586.87	1,150.00
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	116,383.61	220,332.28	175,756.28	196,766.00
		4330 SUBSCRIPTION-INSTRUCTION		8,313.84	8,313.84	1,000.00
		4350 NON INSTRUCTIONL SUPPLIES	16,703.90	55,338.71	38,138.03	42,533.00
		4352 GAS AND OIL	355.00			
		4410 INVENTORIED INST SUPPLY		3,339.00	3,338.13	1,000.00
		4450 INVNTRD NON-INST SUPPLY	1,933.17	11,879.00	11,878.17	1,500.00
	SubTotal: 4000		-139,355.95	-306,829.58	-243,194.25	-273,500.00
	5000					
		5200 TRAVEL AND CONFERENCES	2,567.50			2,850.00
		5300 DUES AND MEMBERSHIPS	2,997.00	2,997.00	4,099.50	
		5610 RENTAL/LEASE OF BUILDGS	94.00			
		5807 CONSULTANT SERVICES	16,015.00	45,279.00	8,935.00	14,514.00
		5818 LICENSING (SOFTWRE,MOVIE,PROD)	51,501.01	118,910.46	118,305.76	170,367.00
		5819 OTHER SVC./OPERATING EXP	134.26	150.00		7,950.00

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Fund Manageme nt		Description Object	19-20 Actuals	20-21	20-21	21-22
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
100	REGULAR INSTRUCTION					
	Expense:1000-7999					
	5000					
(Continued...)						
	5844	FIELD TRIP/ASSEMBLY TRANS/ADMN	127,588.00	3,040.96	3,040.96	42,081.00
	5906	POSTAGE	9.30	49.00	108.32	100.00
	SubTotal: 5000		-200,906.07	-170,426.42	-134,489.54	-237,862.00
	SubTotal: Expense:1000-7999		-8,486,126.29	-9,644,136.26	-10,260,803.93	-10,871,718.50
	SubTotal: 100		-4,997,671.81	-5,997,488.74	-6,999,963.79	-7,463,883.50

103 MULTI-TIERED SUPPORT SYSTEM AND 504

The District has been looking into a Multi-Tiered System of Supports for two years. This program was created to track associated costs as well as costs for 504 students.

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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
103	MTSS and 504					
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION			1,440.00	
		1171 TEACHER, SUBSTITUTES	1,664.00			
	SubTotal: 1000		-1,664.00	0.00	-1,440.00	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	109.11		246.24	
		3311 OASDI/FICA - CERTIFICATED	41.29			
		3321 MEDICARE - CERTIFICATED	24.14		20.88	
		3501 ST UNEMPL INSUR CERT	0.84		0.72	
		3601 WORKERS COMP INSUR CERT	36.34		34.20	
	SubTotal: 3000		-211.72	0.00	-302.04	0.00
	4000					
		4230 OTHR BOOKS-NO STUDENT USE	155.10	508.00	507.86	508.00
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	37,965.71	15,820.33	15,820.33	27,690.04
		4350 NON INSTRUCTIONL SUPPLIES	1,735.92			
	SubTotal: 4000		-39,856.73	-16,328.33	-16,328.19	-28,198.04
	5000					
		5300 DUES AND MEMBERSHIPS		516.00	516.00	516.00
		5822 LEGAL FEES - OTHER OTHER	3,617.80	4,000.00	4,000.00	4,000.00
		5906 POSTAGE		17.47	17.47	17.47
	SubTotal: 5000		-3,617.80	-4,533.47	-4,533.47	-4,533.47
	7000					
		7142 OTHR TUIT EX-COST TO CNTY	9,089.76		-2,683.66	3,000.00
	SubTotal: 7000		-9,089.76	0.00	2,683.66	-3,000.00
	SubTotal: Expense:1000-7999		-54,440.01	-20,861.80	-19,920.04	-35,731.51

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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
103	MTSS and 504					
(Continued...)						
SubTotal: 103			-54,440.01	-20,861.80	-19,920.04	-35,731.51

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 was 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.

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Fund Manageme nt	Description Summary By Object	19-20 Actuals	20-21	20-21	21-22
		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
(Continued...)					
105	STATE INSTRUCTIONAL MTLS				
	Revenue:8000-8999				
	8000				
	8560 STATE LOTTERY REVENUE	72,076.31	58,113.35	-4,271.05	65,758.50
	SubTotal: 8000	72,076.31	58,113.35	-4,271.05	65,758.50
	SubTotal: Revenue:8000-8999	72,076.31	58,113.35	-4,271.05	65,758.50
	Expense:1000-7999				
	4000				
	4100 APRVD TXTBKS/COR CUR MTLS	150,349.56			6,548.00
	4110 APPROVED ST/BOARD TXTBOOK	2,085.04			
	4210 OTHER BOOKS - STUDENT USE	8,970.38	1,724.29	1,724.29	15,365.00
	4230 OTHR BOOKS-NO STUDENT USE	213.92	8,943.64	10,223.32	5,560.00
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	181.82	57,760.62	42,995.11	785.00
	4315 TEST				1,018.00
	4330 SUBSCRIPTION-INSTRUCTION		2,556.80	2,556.80	
	SubTotal: 4000	-161,800.72	-70,985.35	-57,499.52	-29,276.00
	SubTotal: Expense:1000-7999	-161,800.72	-70,985.35	-57,499.52	-29,276.00
	SubTotal: 105	-89,724.41	-12,872.00	-61,770.57	36,482.50

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.

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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
111	CLASS SIZE - PARCEL TAX					
	Revenue:8000-8999					
	8000					
		8621 PARCEL TAXES	2,207,571.58	2,207,162.28	1,983,796.03	2,260,000.00
	SubTotal: 8000		2,207,571.58	2,207,162.28	1,983,796.03	2,260,000.00
	SubTotal: Revenue:8000-8999		2,207,571.58	2,207,162.28	1,983,796.03	2,260,000.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	1,681,563.06	1,752,367.28	1,745,483.30	1,694,127.00
		1151 TEACHER,ADDL.COMPENSATION	180.00			
		1171 TEACHER, SUBSTITUTES	34,479.51		3,851.03	
	SubTotal: 1000		-1,716,222.57	-1,752,367.28	-1,749,334.33	-1,694,127.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	290,865.69	272,628.00	282,292.33	301,961.00
		3311 OASDI/FICA - CERTIFICATED	1,428.57		51.15	
		3321 MEDICARE - CERTIFICATED	24,633.51	24,701.00	24,594.18	26,048.00
		3401 HLTH & WELFARE BNFT CERT	125,516.80	104,000.00	144,212.23	156,864.00
		3501 ST UNEMPL INSUR CERT	849.57	853.00	847.98	22,096.00
		3601 WORKERS COMP INSUR CERT	37,092.95	37,194.00	40,301.92	50,324.00
		3901 OTHR BENEFITS, CERT POST	8,816.92	15,419.00	6,492.30	8,580.00
	SubTotal: 3000		-489,204.01	-454,795.00	-498,792.09	-565,873.00
	SubTotal: Expense:1000-7999		-2,205,426.58	-2,207,162.28	-2,248,126.42	-2,260,000.00
	SubTotal: 111		2,145.00	0.00	-264,330.39	0.00

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Fund	Manageme nt	Description		19-20 Actuals	20-21	20-21	21-22
	Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND						
(Continued...)							
112	SUBSTITUTE STAFFING						
	Revenue:8000-8999						
	8000						
	8980	CONTRIB FROM UNRESTR REV		16,366.00	14,768.00		14,768.00
	SubTotal: 8000			16,366.00	14,768.00	0.00	14,768.00
	SubTotal: Revenue:8000-8999			16,366.00	14,768.00	0.00	14,768.00
	Expense:1000-7999						
	5000						
	5807	CONSULTANT SERVICES		30,588.50	30,957.75	30,812.50	18,918.00
	SubTotal: 5000			-30,588.50	-30,957.75	-30,812.50	-18,918.00
	SubTotal: Expense:1000-7999			-30,588.50	-30,957.75	-30,812.50	-18,918.00
	SubTotal: 112			-14,222.50	-16,189.75	-30,812.50	-4,150.00

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Fund Management		Description Summary By Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
113	YOSEMITE FIELD TRIP					
	Revenue:8000-8999					
	8000					
	8699 ALL OTHER LOCAL REVENUE		90,625.00			
	SubTotal: 8000		90,625.00	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999		90,625.00	0.00	0.00	0.00
	Expense:1000-7999					
	5000					
	5839 TB & FINGERPRINTING		798.00			
	5844 FIELD TRIP/ASSEMBLY TRANS/ADMN		124.16	89,755.84	89,755.84	4,624.00
	SubTotal: 5000		-922.16	-89,755.84	-89,755.84	-4,624.00
	SubTotal: Expense:1000-7999		-922.16	-89,755.84	-89,755.84	-4,624.00
	SubTotal: 113		89,702.84	-89,755.84	-89,755.84	-4,624.00

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 Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
115	PHYSICAL EDUCATION					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	5,120.00			13,800.00
		8980 CONTRIB FROM UNRESTR REV	85,368.19	95,569.00		98,350.00
	SubTotal: 8000		90,488.19	95,569.00	0.00	112,150.00
	SubTotal: Revenue:8000-8999		90,488.19	95,569.00	0.00	112,150.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	789,392.13	827,860.00	843,166.60	848,496.00
		1151 TEACHER,ADDL.COMPENSATION		8,000.00		8,000.00
		1171 TEACHER, SUBSTITUTES	2,980.00	405.00	550.01	405.00
	SubTotal: 1000		-792,372.13	-836,265.00	-843,716.61	-856,901.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	114,657.14	113,164.00	115,732.11	121,901.00
		3201 PUBL EMPL RETIRE SYS CERT	24,032.54	26,198.00	26,254.80	29,058.00
		3311 OASDI/FICA - CERTIFICATED	7,455.05	8,368.00	7,627.89	8,385.00
		3321 MEDICARE - CERTIFICATED	10,954.83	12,149.00	11,696.69	12,459.00
		3401 HLTH & WELFARE BNFT CERT	68,952.40	65,877.50	69,231.35	67,500.00
		3501 ST UNEMPL INSUR CERT	377.76	421.00	403.42	10,568.00
		3601 WORKERS COMP INSUR CERT	16,495.83	18,312.61	19,167.09	24,071.00
		3901 OTHR BENEFITS, CERT POST	2,149.98	1,584.00	3,047.90	2,328.00
	SubTotal: 3000		-245,075.53	-246,074.11	-253,161.25	-276,270.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	6,797.12	22,010.76	24,227.95	10,775.00
		4350 NON INSTRUCTIONL SUPPLIES	234.44			
	SubTotal: 4000		-7,031.56	-22,010.76	-24,227.95	-10,775.00
	5000					
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	1,300.00	135.00	135.00	1,500.00

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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
115		PHYSICAL EDUCATION				
		Expense:1000-7999				
		5000				
(Continued...)						
		SubTotal: 5000	-1,300.00	-135.00	-135.00	-1,500.00
		SubTotal: Expense:1000-7999	-1,045,779.22	-1,104,484.87	-1,121,240.81	-1,145,446.00
		SubTotal: 115	-955,291.03	-1,008,915.87	-1,121,240.81	-1,033,296.00

120 - MUSIC

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

From 2014-15 to 2017-18, a part-time music teacher taught 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. Starting 2018-19, the District changed the grades 4-5 instrumental music into a fee-based, before and after school program run through Hillsborough Recreation. The District spent cost equivalent to a 0.75 FTE music teacher to subsidize this program annually.

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			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
120	ELEMENTARY MUSIC					
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	487,818.67	499,153.00	362,632.40	365,454.00
		1151 TEACHER,ADDL.COMPENSATION			1,957.64	
		1171 TEACHER, SUBSTITUTES	4,244.51	372.00	544.96	372.00
	SubTotal: 1000		-492,063.18	-499,525.00	-365,135.00	-365,826.00
	2000					
		2151 INSTRUCT.AIDE,ADDL.COMP	1.04			
	SubTotal: 2000		-1.04	0.00	0.00	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	83,906.89	80,613.00	58,969.47	61,835.00
		3202 PUB EMPL RETIRE SYS CLASS	0.21			
		3311 OASDI/FICA - CERTIFICATED		23.00		23.00
		3312 OASDI/FICA - CLASSIFIED	0.06			
		3321 MEDICARE - CERTIFICATED	6,904.21	7,297.00	5,126.07	5,330.00
		3322 MEDICARE - CLASSIFIED	0.01			
		3401 HLTH & WELFARE BNFT CERT	29,143.01	26,000.00	17,451.89	13,500.00
		3501 ST UNEMPL INSUR CERT	238.09	253.00	176.82	4,521.00
		3601 WORKERS COMP INSUR CERT	10,396.36	10,988.00	8,400.05	10,300.00
		3602 WORKERS COMP INSUR CLASS	0.02			
		3901 OTHR BENEFITS, CERT POST	3,677.07	3,700.00	2,438.70	1,826.00
	SubTotal: 3000		-134,265.93	-128,874.00	-92,563.00	-97,335.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	1,057.33	7,357.14	7,356.37	13,858.00
		4410 INVENTORIED INST SUPPLY				6,025.00
	SubTotal: 4000		-1,057.33	-7,357.14	-7,356.37	-19,883.00
	5000					
		5818 LICENSING (SOFTWARE,MOVIE,PROD)		2,940.00	2,940.00	4,410.00
	SubTotal: 5000		0.00	-2,940.00	-2,940.00	-4,410.00

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District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
120		ELEMENTARY MUSIC				
		Expense:1000-7999				
(Continued...)						
		SubTotal: Expense:1000-7999	-627,387.48	-638,696.14	-467,994.37	-487,454.00
		SubTotal: 120	-627,387.48	-638,696.14	-467,994.37	-487,454.00

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District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
123	4-5 INSTRUMENTAL MUSIC					
	Expense:1000-7999					
	1000					
		1171 TEACHER, SUBSTITUTES	804.00			
	SubTotal: 1000		-804.00	0.00	0.00	0.00
	2000					
		2151 INSTRUCT.AIDE,ADDL.COMP	1,261.28			
	SubTotal: 2000		-1,261.28	0.00	0.00	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	106.71			
		3202 PUB EMPL RETIRE SYS CLASS	248.72			
		3312 OASDI/FICA - CLASSIFIED	51.80			
		3321 MEDICARE - CERTIFICATED	11.65			
		3322 MEDICARE - CLASSIFIED	12.10			
		3501 ST UNEMPL INSUR CERT	0.40			
		3502 ST UNEMPL INSUR CLASS	0.42			
		3601 WORKERS COMP INSUR CERT	17.56			
		3602 WORKERS COMP INSUR CLASS	18.25			
	SubTotal: 3000		-467.61	0.00	0.00	0.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS			24.02	
		4350 NON INSTRUCTIONL SUPPLIES	722.48			
	SubTotal: 4000		-722.48	0.00	-24.02	0.00
	7000					
		7283 ALL OTH TRNSFRS TO JPAS	73,444.07	53,394.86	53,394.86	73,444.00
	SubTotal: 7000		-73,444.07	-53,394.86	-53,394.86	-73,444.00
	SubTotal: Expense:1000-7999		-76,699.44	-53,394.86	-53,418.88	-73,444.00

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District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
123		4-5 INSTRUMENTAL MUSIC				
(Continued...)						
SubTotal: 123			-76,699.44	-53,394.86	-53,418.88	-73,444.00

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Manageme nt	Description		19-20 Actuals GL Actuals Amt	20-21 Est Actuals Amt	20-21 GL Actuals w/Enc Amt	21-22 Budget Amt
	Summary By	Object				
01	GENERAL FUND					
(Continued...)						
124	6-8 INSTRUMENTAL MUSIC					
	Revenue:8000-8999					
	8000					
	8699	ALL OTHER LOCAL REVENUE		2,079.00	2,079.53	
	SubTotal: 8000		0.00	2,079.00	2,079.53	0.00
	SubTotal: Revenue:8000-8999		0.00	2,079.00	2,079.53	0.00
	Expense:1000-7999					
	4000					
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS		2,080.00		2,080.00
	SubTotal: 4000		0.00	-2,080.00	0.00	-2,080.00
	SubTotal: Expense:1000-7999		0.00	-2,080.00	0.00	-2,080.00
	SubTotal: 124		0.00	-1.00	2,079.53	-2,080.00

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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21-22 Budget by Program

Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	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	282,224.27	368,649.00	317,683.90	332,767.00
	1151	TEACHER,ADDL.COMPENSATION			1,612.25	
	1171	TEACHER, SUBSTITUTES			2,494.00	
	SubTotal: 1000		-282,224.27	-368,649.00	-321,790.15	-332,767.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	48,260.27	58,241.17	51,975.06	56,304.00
	3321	MEDICARE - CERTIFICATED	4,167.74	5,423.25	4,724.75	4,911.00
	3401	HLTH & WELFARE BNFT CERT	9,973.36	19,050.00	10,611.55	11,475.00
	3501	ST UNEMPL INSUR CERT	143.79	186.25	162.95	4,166.00
	3601	WORKERS COMP INSUR CERT	6,275.68	8,286.06	7,742.37	9,489.00
	3901	OTHR BENEFITS, CERT POST	5,202.22	5,348.00	4,459.94	5,959.00
	SubTotal: 3000		-74,023.06	-96,534.73	-79,676.62	-92,304.00
	SubTotal: Expense:1000-7999		-356,247.33	-465,183.73	-401,466.77	-425,071.00
	SubTotal: 125		-236,247.33	-345,183.73	-281,466.77	-305,071.00

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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21-22 Budget by Program

Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
130	MEDIA CENTER					
	Revenue:8000-8999					
	8000					
		8560 STATE LOTTERY REVENUE	202,848.75	212,323.00	118,117.00	212,323.00
		8699 ALL OTHER LOCAL REVENUE	52,328.62	39,514.00	38,339.67	37,000.00
	SubTotal: 8000		255,177.37	251,837.00	156,456.67	249,323.00
	SubTotal: Revenue:8000-8999		255,177.37	251,837.00	156,456.67	249,323.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	472,237.64	478,101.00	219,123.52	353,727.00
		1171 TEACHER, SUBSTITUTES	2,668.00		1,100.00	
	SubTotal: 1000		-474,905.64	-478,101.00	-220,223.52	-353,727.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	84,144.78	81,316.00	35,571.33	66,449.00
		3321 MEDICARE - CERTIFICATED	7,104.15	7,301.00	3,009.05	5,695.00
		3401 HLTH & WELFARE BNFT CERT	45,639.58	39,000.00	19,706.50	18,630.00
		3501 ST UNEMPL INSUR CERT	245.78	251.00	103.73	4,831.00
		3601 WORKERS COMP INSUR CERT	8,770.81	10,994.00	4,931.01	11,003.00
		3901 OTHR BENEFITS, CERT POST			143.44	
	SubTotal: 3000		-145,905.10	-138,862.00	-63,465.06	-106,608.00
	4000					
		4220 LIBRARY BOOKS	19,368.91	8,536.00	4,672.32	20,790.00
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	2,186.96			2,470.00
		4330 SUBSCRIPTION-INSTRUCTION	554.00			551.00
		4350 NON INSTRUCTIONL SUPPLIES	3,133.71			580.00
	SubTotal: 4000		-25,243.58	-8,536.00	-4,672.32	-24,391.00
	5000					
		5804 FILM/VIDEO STRM CONTRACTS	5,539.10	6,144.06	2,798.50	8,000.00
		5807 CONSULTANT SERVICES	6,736.24			

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District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Management		Description Object	19-20 Actuals	20-21	20-21	21-22
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
130	MEDIA CENTER					
	Expense:1000-7999					
	5000					
(Continued...)						
	5818	LICENSING (SOFTWRE,MOVIE,PROD)	3,762.00	73.00	677.70	3,628.00
	SubTotal: 5000		-16,037.34	-6,217.06	-3,476.20	-11,628.00
	SubTotal: Expense:1000-7999		-662,091.66	-631,716.06	-291,837.10	-496,354.00
	SubTotal: 130		-406,914.29	-379,879.06	-135,380.43	-247,031.00

135 – MATHS/SCIENCE ENRICHMENT

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

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Fund Manageme nt		Description Summary By Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
135	MATH/SCIENCE ENRICHMENT					
	Revenue:8000-8999					
	8000					
	8699	ALL OTHER LOCAL REVENUE	1,000.00			
	SubTotal: 8000		1,000.00	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999		1,000.00	0.00	0.00	0.00
	Expense:1000-7999					
	1000					
	1101	TEACHER SALARY	325,266.58	340,716.00	220,911.40	222,604.00
	1151	TEACHER,ADDL.COMPENSATION	180.00			
	1171	TEACHER, SUBSTITUTES	1,844.00			
	SubTotal: 1000		-327,290.58	-340,716.00	-220,911.40	-222,604.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	55,867.52	55,025.00	35,677.20	37,665.00
	3311	OASDI/FICA - CERTIFICATED	23.56			
	3321	MEDICARE - CERTIFICATED	4,703.62	5,006.00	3,156.61	3,292.00
	3401	HLTH & WELFARE BNFT CERT	23,817.84	13,000.00	11,195.85	13,500.00
	3501	ST UNEMPL INSUR CERT	162.16	173.00	108.85	2,792.00
	3601	WORKERS COMP INSUR CERT	7,082.53	7,537.00	5,172.70	6,360.00
	3901	OTHR BENEFITS, CERT POST	2,070.00	4,470.00	1,753.85	4,405.00
	SubTotal: 3000		-93,727.23	-85,211.00	-57,065.06	-68,014.00
	4000					
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS		1,000.00	1,000.00	3,500.00
	SubTotal: 4000		0.00	-1,000.00	-1,000.00	-3,500.00
	SubTotal: Expense:1000-7999		-421,017.81	-426,927.00	-278,976.46	-294,118.00
	SubTotal: 135		-420,017.81	-426,927.00	-278,976.46	-294,118.00

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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21-22 Budget by Program

Fund Management		Description Object	19-20 Actuals GL Actuals Amt	20-21 Est Actuals Amt	20-21 GL Actuals w/Enc Amt	21-22 Budget Amt
Summary By						
01	GENERAL FUND					
(Continued...)						
140	FOREIGN LANGUAGE					
Expense:1000-7999						
1000						
	1101	TEACHER SALARY	88,897.00	96,135.00	0.00	100,261.00
	1151	TEACHER,ADDL.COMPENSATION			3,178.70	
	1171	TEACHER, SUBSTITUTES	624.00			
SubTotal: 1000			-89,521.00	-96,135.00	-3,178.70	-100,261.00
3000						
	3101	ST TEACH RETIRE SYS CERT	15,308.08	15,526.00	513.37	16,964.00
	3321	MEDICARE - CERTIFICATED	1,298.04	1,394.00	46.09	1,454.00
	3401	HLTH & WELFARE BNFT CERT	10,096.19	13,000.00	-222.29	
	3501	ST UNEMPL INSUR CERT	44.73	48.00	1.59	1,234.00
	3601	WORKERS COMP INSUR CERT	1,954.61	2,099.00	75.54	2,808.00
SubTotal: 3000			-28,701.65	-32,067.00	-414.30	-22,460.00
SubTotal: Expense:1000-7999			-118,222.65	-128,202.00	-3,593.00	-122,721.00
SubTotal: 140			-118,222.65	-128,202.00	-3,593.00	-122,721.00

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.

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. The program also shares its budget to support the district's update of IT infrastructure in 19-20 and 20-21. The program also pays for the salary and benefits for the Data Systems Specialist.

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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
160	EDUCATIONAL TECHNOLOGY					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE				60.00
	SubTotal: 8000		0.00	0.00	0.00	60.00
	SubTotal: Revenue:8000-8999		0.00	0.00	0.00	60.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	134,177.80	137,420.00	142,420.00	137,420.00
		1151 TEACHER,ADDL.COMPENSATION	3,000.00		2,399.99	
		1171 TEACHER, SUBSTITUTES			412.50	
		1303 DIRECTOR SALARY	210,845.08	218,085.00	218,084.04	225,577.00
		1352 PRINCIPAL,ADDL.COMP			480.00	
		1353 DIRECTOR, ADDL.COMP	864.00	864.00	792.00	864.00
	SubTotal: 1000		-348,886.88	-356,369.00	-364,588.53	-363,861.00
	2000					
		2401 CLERICAL SALARIES	95,506.14	93,051.00	96,138.47	92,711.00
		2451 CLERICAL, ADDL. COMP		600.00		600.00
	SubTotal: 2000		-95,506.14	-93,651.00	-96,138.47	-93,311.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	59,511.85	57,553.00	58,753.02	61,565.00
		3202 PUB EMPL RETIRE SYS CLASS	19,415.18	19,262.00	19,191.24	21,240.00
		3312 OASDI/FICA - CLASSIFIED	5,981.32	5,851.00	6,038.18	5,834.00
		3321 MEDICARE - CERTIFICATED	5,084.00	5,193.00	5,308.51	5,298.00
		3322 MEDICARE - CLASSIFIED	1,398.88	1,368.00	1,412.18	1,364.00
		3401 HLTH & WELFARE BNFT CERT	12,350.68	13,000.00	12,499.78	13,500.00
		3402 HLTH & WELFARE BNFT CLASS	2,593.00		2,279.10	
		3501 ST UNEMPL INSUR CERT	175.30	179.00	183.01	4,494.00
		3502 ST UNEMPL INSUR CLASS	48.24	47.00	48.68	1,157.00
		3601 WORKERS COMP INSUR CERT	7,655.31	7,820.00	8,699.18	10,237.00

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Fund	Manageme	nt	Description		19-20 Actuals	20-21	20-21	21-22
	Summary By	Object			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND							
160	EDUCATIONAL TECHNOLOGY							
	Expense:1000-7999							
	3000							
(Continued...)								
	3602	WORKERS COMP INSUR CLASS			2,106.37	2,060.00	2,314.07	2,636.00
	3901	OTHR BENEFITS, CERT POST			1,731.96	1,744.00	1,534.20	1,560.00
	3902	OTHR BENEFITS, CLASS POST			1,406.96	716.00	1,590.83	780.00
SubTotal: 3000					-119,459.05	-114,793.00	-119,851.98	-129,665.00
	4000							
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS			4,063.30	7,964.21	7,253.78	7,000.00
	4350	NON INSTRUCTIONL SUPPLIES				1,000.00	289.61	500.00
	4410	INVENTORIED INST SUPPLY						20,000.00
SubTotal: 4000					-4,063.30	-8,964.21	-7,543.39	-27,500.00
	5000							
	5200	TRAVEL AND CONFERENCES			88.27	2,500.00	2,343.87	2,500.00
	5300	DUES AND MEMBERSHIPS			1,525.00	1,525.00	1,525.00	1,500.00
	5635	CONTRACT EQUIPMENT REPAIR				1,211.23	1,211.23	1,000.00
	5818	LICENSING (SOFTWARE,MOVIE,PROD)			64,367.02	58,766.56	58,766.56	60,407.00
SubTotal: 5000					-65,980.29	-64,002.79	-63,846.66	-65,407.00
SubTotal: Expense:1000-7999					-633,895.66	-637,780.00	-651,969.03	-679,744.00
SubTotal: 160					-633,895.66	-637,780.00	-651,969.03	-679,684.00

161 – TECHNOLOGY - INRASTRUCTURE

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	Manageme nt	Description		19-20 Actuals	20-21	20-21	21-22
	Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND						
(Continued...)							
161	TECHNOLOGY-INSURANCE						
	Revenue:8000-8999						
	8000						
	8699	ALL OTHER LOCAL REVENUE		12,435.00	1,860.00	1,860.00	11,000.00
	SubTotal: 8000			12,435.00	1,860.00	1,860.00	11,000.00
	SubTotal: Revenue:8000-8999			12,435.00	1,860.00	1,860.00	11,000.00
	Expense:1000-7999						
	4000						
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS			1,860.00	1,860.00	11,000.00
	SubTotal: 4000			0.00	-1,860.00	-1,860.00	-11,000.00
	SubTotal: Expense:1000-7999			0.00	-1,860.00	-1,860.00	-11,000.00
	SubTotal: 161			12,435.00	0.00	0.00	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 Management		Description Summary By Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
185	TV ARTS					
	Revenue:8000-8999					
	8000					
	8699	ALL OTHER LOCAL REVENUE	10,000.00	10,000.00	10,000.00	10,000.00
	SubTotal: 8000		10,000.00	10,000.00	10,000.00	10,000.00
	SubTotal: Revenue:8000-8999		10,000.00	10,000.00	10,000.00	10,000.00
	Expense:1000-7999					
	2000					
	2204	COMPUTER TECHNICIAN, SAL	44,108.91	66,683.00	64,140.90	67,341.00
	2251	MAINT/OPER, ADDL. COMP			409.98	
	SubTotal: 2000		-44,108.91	-66,683.00	-64,550.88	-67,341.00
	3000					
	3102	ST TEACH RETIRE SYS CLASS		11,136.00		
	3202	PUB EMPL RETIRE SYS CLASS	8,698.72	13,362.01	13,362.01	15,428.00
	3312	OASDI/FICA - CLASSIFIED	2,514.99		3,732.67	4,175.00
	3322	MEDICARE - CLASSIFIED	612.90	967.00	872.93	976.00
	3402	HLTH & WELFARE BNFT CLASS	8,683.00	10,524.00	10,507.03	10,932.00
	3502	ST UNEMPL INSUR CLASS	21.15	33.00	30.13	828.00
	3602	WORKERS COMP INSUR CLASS	922.93	719.00	1,430.51	1,886.00
	3902	OTHR BENEFITS, CLASS POST	1,463.50		214.00	
	SubTotal: 3000		-22,917.19	-36,741.01	-30,149.28	-34,225.00
	4000					
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	4,302.60	10,000.00	1,640.45	10,000.00
	4350	NON INSTRUCTIONL SUPPLIES	1,553.70		342.51	
	4410	INVENTORIED INST SUPPLY	3,747.81			
	4450	INVNTRD NON-INST SUPPLY			1,592.97	
	SubTotal: 4000		-9,604.11	-10,000.00	-3,575.93	-10,000.00
	5000					
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	2,091.64		1,340.67	

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund	Manageme nt	Description		19-20 Actuals	20-21	20-21	21-22
	Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND						
185	TV ARTS						
	Expense:1000-7999						
	5000						
(Continued...)							
	SubTotal: 5000			-2,091.64	0.00	-1,340.67	0.00
	SubTotal: Expense:1000-7999			-78,721.85	-113,424.01	-99,616.76	-111,566.00
	SubTotal: 185			-68,721.85	-103,424.01	-89,616.76	-101,566.00

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. This program is fee-based but the district pays for the salary for K-5 teachers and half of the Summer School Principal and Administrative Assistant's cost.

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District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Manageme nt		Description	19-20 Actuals GL Actuals Amt	20-21 Est Actuals Amt	20-21 GL Actuals w/Enc Amt	21-22 Budget Amt
Summary By	Object					
01	GENERAL FUND					
(Continued...)						
190	SUMMER SCHOOL					
Revenue:8000-8999						
8000						
	8980	CONTRIB FROM UNRESTR REV	73,939.75	74,286.47		84,686.35
SubTotal: 8000			73,939.75	74,286.47	0.00	84,686.35
SubTotal: Revenue:8000-8999			73,939.75	74,286.47	0.00	84,686.35
Expense:1000-7999						
1000						
	1101	TEACHER SALARY	37,896.59	33,892.90	50,456.75	44,292.78
	1171	TEACHER, SUBSTITUTES		531.00		531.00
SubTotal: 1000			-37,896.59	-34,423.90	-50,456.75	-44,823.78
2000						
	2101	INSTRUCTIONAL AIDE SALARY	11,346.77	14,182.76	10,153.62	14,182.76
	2123	BEHAVIOR TECHNICIAN	11,574.17	11,575.00	8,170.20	11,575.00
	2171	INSTRUCT.AIDE, SUBSTITUTE		624.88		624.88
SubTotal: 2000			-22,920.94	-26,382.64	-18,323.82	-26,382.64
3000						
	3101	ST TEACH RETIRE SYS CERT	5,481.08	8,302.56	8,398.70	8,302.56
	3202	PUB EMPL RETIRE SYS CLASS	3,979.88	2,273.91	3,705.01	2,273.91
	3311	OASDI/FICA - CERTIFICATED		33.00		33.00
	3312	OASDI/FICA - CLASSIFIED	1,421.10	975.16	1,136.08	975.16
	3321	MEDICARE - CERTIFICATED	549.50	563.07	731.62	563.07
	3322	MEDICARE - CLASSIFIED	332.36	228.07	265.69	228.07
	3501	ST UNEMPL INSUR CERT	18.95	19.15	25.23	26.15
	3502	ST UNEMPL INSUR CLASS	11.46	7.85	9.17	7.85
	3601	WORKERS COMP INSUR CERT	827.43	1,160.70	1,198.89	1,163.70
	3602	WORKERS COMP INSUR CLASS	500.46	500.46	435.39	500.46
SubTotal: 3000			-13,122.22	-14,063.93	-15,905.78	-14,073.93
7000						

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21-22 Budget by Program

Fund Management		Description Object	19-20 Actuals	20-21	20-21	21-22
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
190	SUMMER SCHOOL					
	Expense:1000-7999					
	7000					
(Continued...)						
		7283 ALL OTH TRNSFRS TO JPAS	25,425.04	18,993.11	18,993.11	22,346.00
	SubTotal: 7000		-25,425.04	-18,993.11	-18,993.11	-22,346.00
	SubTotal: Expense:1000-7999		-99,364.79	-93,863.58	-103,679.46	-107,626.35
	SubTotal: 190		-25,425.04	-19,577.11	-103,679.46	-22,940.00

220 – PHYSICALLY HANDICAPPED

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

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21-22 Budget by Program

Fund Management		Description Object	19-20 Actuals	20-21	20-21	21-22
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
220	PHYSICALLY HANDICAPPED					
	Expense:1000-7999					
	5000					
	5807	CONSULTANT SERVICES	2,142.00	3,100.00	2,940.45	9,525.00
	SubTotal: 5000		-2,142.00	-3,100.00	-2,940.45	-9,525.00
	SubTotal: Expense:1000-7999		-2,142.00	-3,100.00	-2,940.45	-9,525.00
	SubTotal: 220		-2,142.00	-3,100.00	-2,940.45	-9,525.00

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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District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Manageme nt		Description	19-20 Actuals	20-21	20-21	21-22
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
230	RESOURCE SPECIALIST					
Revenue:8000-8999						
8000						
	8097	PROPERTY TAXES TRANSFERS	659,850.36	651,008.45	598,015.88	649,986.80
	8181	SP ED ENTITL PER UDC	229,821.14	213,387.16		219,551.12
	8182	SP ED DISCRETNARY GRANTS	72.56			
	8677	INTERAGENCY SVCS BETW LEA	38,240.56	86,330.56	86,330.56	102,732.00
	8980	CONTRIB FROM UNRESTR REV	1,803,550.38	1,926,874.77		1,571,560.22
SubTotal: 8000			2,731,535.00	2,877,600.94	684,346.44	2,543,830.14
SubTotal: Revenue:8000-8999			2,731,535.00	2,877,600.94	684,346.44	2,543,830.14
Expense:1000-7999						
1000						
	1101	TEACHER SALARY	1,009,713.26	1,006,443.15	994,809.62	965,025.94
	1151	TEACHER,ADDL.COMPENSATION	724.85	9,800.00	7,212.00	9,800.00
	1171	TEACHER, SUBSTITUTES	57,932.80	3,962.00	23,650.01	3,962.00
SubTotal: 1000			-1,068,370.91	-1,020,205.15	-1,025,671.63	-978,787.94
2000						
	2101	INSTRUCTIONAL AIDE SALARY	893,720.87	853,637.55	838,293.00	661,351.31
	2151	INSTRUCT.AIDE,ADDL.COMP	1,761.03	5,372.00	1,137.73	5,372.00
	2171	INSTRUCT.AIDE, SUBSTITUTE	24,057.18	50,082.00	74,839.71	52,100.00
	2451	CLERICAL, ADDL. COMP		2,900.00		2,900.00
SubTotal: 2000			-919,539.08	-911,991.55	-914,270.44	-721,723.31
3000						
	3101	ST TEACH RETIRE SYS CERT	177,460.78	283,479.31	161,690.50	190,596.00
	3102	ST TEACH RETIRE SYS CLASS	5,288.17	5,161.00	5,179.58	5,427.00
	3202	PUB EMPL RETIRE SYS CLASS	175,795.00	190,600.68	177,079.25	195,663.00
	3311	OASDI/FICA - CERTIFICATED	1,693.84	853.00	17.05	853.00
	3312	OASDI/FICA - CLASSIFIED	51,028.58	61,343.63	49,261.68	54,603.00
	3321	MEDICARE - CERTIFICATED	14,781.18	16,367.00	14,108.54	16,603.00
	3322	MEDICARE - CLASSIFIED	12,159.16	15,440.00	11,740.25	14,148.38

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District 07 Hillsborough Elementary School District
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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
230	RESOURCE SPECIALIST					
	Expense:1000-7999					
	3000					
(Continued...)						
		3401 HLTH & WELFARE BNFT CERT	84,540.18	134,762.62	70,262.78	54,000.00
		3402 HLTH & WELFARE BNFT CLASS	136,251.30	151,026.00	150,996.48	190,539.06
		3501 ST UNEMPL INSUR CERT	509.62	564.00	486.54	14,082.00
		3502 ST UNEMPL INSUR CLASS	419.17	521.00	403.68	12,680.00
		3601 WORKERS COMP INSUR CERT	22,257.47	24,644.00	23,119.57	32,076.00
		3602 WORKERS COMP INSUR CLASS	18,303.05	23,295.00	19,211.26	28,079.00
		3901 OTHR BENEFITS, CERT POST	5,930.63	3,256.00	6,221.38	3,191.00
		3902 OTHR BENEFITS, CLASS POST	21,015.30	19,315.00	13,115.36	6,453.00
	SubTotal: 3000		-727,433.43	-930,628.24	-702,893.90	-818,993.44
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	6,795.36	5,033.37	6,601.69	6,000.00
		4315 TEST	4,187.50	1,671.95	2,415.98	3,000.00
		4330 SUBSCRIPTION-INSTRUCTION		750.00		750.00
		4350 NON INSTRUCTIONL SUPPLIES	14.64	250.00	132.42	250.00
		4410 INVENTORIED INST SUPPLY				5,000.00
	SubTotal: 4000		-10,997.50	-7,705.32	-9,150.09	-15,000.00
	5000					
		5200 TRAVEL AND CONFERENCES	6,770.82	2,307.29	2,117.41	4,875.00
		5635 CONTRACT EQUIPMENT REPAIR	49.00	400.00		400.00
		5807 CONSULTANT SERVICES	2,640.00			
		5818 LICENSING (SOFTWRE,MOVIE,PROD)	5,235.32	4,363.39	4,257.57	4,363.39
	SubTotal: 5000		-14,695.14	-7,070.68	-6,374.98	-9,638.39
	SubTotal: Expense:1000-7999		-2,741,036.06	-2,877,600.94	-2,658,361.04	-2,544,143.08
	SubTotal: 230		-9,501.06	0.00	-1,974,014.60	-312.94

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		19-20 Actuals	20-21	20-21	21-22
	Summary By	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
240	SPEECH THERAPY					
	Revenue:8000-8999					
	8000					
	8980	CONTRIB FROM UNRESTR REV	952,806.91	1,056,293.42		1,049,589.00
	SubTotal: 8000		952,806.91	1,056,293.42	0.00	1,049,589.00
	SubTotal: Revenue:8000-8999		952,806.91	1,056,293.42	0.00	1,049,589.00
	Expense:1000-7999					
	1000					
	1101	TEACHER SALARY	728,990.78	766,930.72	737,271.00	766,383.00
	1151	TEACHER,ADDL.COMPENSATION	5,227.35	22,222.00	4,626.37	12,222.00
	1171	TEACHER, SUBSTITUTES		22,600.00		22,600.00
	SubTotal: 1000		-734,218.13	-811,752.72	-741,897.37	-801,205.00
	2000					
	2171	INSTRUCT.AIDE, SUBSTITUTE	52.50			
	SubTotal: 2000		-52.50	0.00	0.00	0.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	125,544.57	156,775.70	119,896.00	129,673.00
	3311	OASDI/FICA - CERTIFICATED		2,159.00		2,159.00
	3312	OASDI/FICA - CLASSIFIED	3.26			
	3321	MEDICARE - CERTIFICATED	10,645.62	11,746.00	10,754.14	11,663.00
	3322	MEDICARE - CLASSIFIED	0.76			
	3401	HLTH & WELFARE BNFT CERT	46,684.84	56,500.00	48,146.02	54,001.00
	3501	ST UNEMPL INSUR CERT	367.16	403.00	370.94	9,894.00
	3502	ST UNEMPL INSUR CLASS	0.03			
	3601	WORKERS COMP INSUR CERT	16,030.24	17,706.28	17,622.60	22,534.00
	3602	WORKERS COMP INSUR CLASS	1.15			
	3901	OTHR BENEFITS, CERT POST	3,249.96	3,256.00	2,863.15	3,190.00
	SubTotal: 3000		-202,527.59	-248,545.98	-199,652.85	-233,114.00
	4000					

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Fund Management		Description Summary By Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
240	SPEECH THERAPY					
	Expense:1000-7999					
	4000					
(Continued...)						
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	3,302.97	500.00	606.43	2,000.00
		4315 TEST	3,954.85	1,000.00	922.94	1,500.00
		4330 SUBSCRIPTION-INSTRUCTION				750.00
		SubTotal: 4000	-7,257.82	-1,500.00	-1,529.37	-4,250.00
	5000					
		5200 TRAVEL AND CONFERENCES	3,471.81	1,069.67	822.00	1,000.00
		5300 DUES AND MEMBERSHIPS				20.00
		5807 CONSULTANT SERVICES	5,303.62	10,000.00	7,250.00	10,000.00
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	48.00			
		SubTotal: 5000	-8,823.43	-11,069.67	-8,072.00	-11,020.00
		SubTotal: Expense:1000-7999	-952,879.47	-1,072,868.37	-951,151.59	-1,049,589.00
		SubTotal: 240	-72.56	-16,574.95	-951,151.59	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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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
270	NON-PUBLIC SCHOOL SERVICE					
	Revenue:8000-8999					
	8000					
		8097 PROPERTY TAXES TRANSFERS	68,998.62	70,788.19	66,446.20	72,220.76
		8181 SP ED ENTITL PER UDC	14,648.52	24,973.19	-2,842.67	15,546.16
		8182 SP ED DISCRETNARY GRANTS	6,991.79	7,369.39		5,740.84
		8699 ALL OTHER LOCAL REVENUE				560.00
		8980 CONTRIB FROM UNRESTR REV	206,290.27	252,724.31		368,360.24
	SubTotal: 8000		296,929.20	355,855.08	63,603.53	462,428.00
	SubTotal: Revenue:8000-8999		296,929.20	355,855.08	63,603.53	462,428.00
	Expense:1000-7999					
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	115.00			
	SubTotal: 4000		-115.00	0.00	0.00	0.00
	5000					
		5100 Subagreements for Services	122,307.73	140,575.50	157,950.00	161,625.06
		5807 CONSULTANT SERVICES	11,300.00	113,799.79	63,264.00	54,759.79
		5851 SPECIAL ED. TUITION	112,801.41	25,579.00	25,000.00	121,031.00
		5852 SPECIAL ED. RELATED SRV	30,661.17	130,660.58	114,213.16	174,718.16
		5853 PRESCHOOL TUITION	10,584.97			5,740.84
	SubTotal: 5000		-287,655.28	-410,614.87	-360,427.16	-517,874.85
	SubTotal: Expense:1000-7999		-287,770.28	-410,614.87	-360,427.16	-517,874.85
	SubTotal: 270		9,158.92	-54,759.79	-296,823.63	-55,446.85

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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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
290	Occupational Therapy					
	Revenue:8000-8999					
	8000					
		8980 CONTRIB FROM UNRESTR REV	319,405.06	334,674.23		340,140.00
	SubTotal: 8000		319,405.06	334,674.23	0.00	340,140.00
	SubTotal: Revenue:8000-8999		319,405.06	334,674.23	0.00	340,140.00
	Expense:1000-7999					
	2000					
		2121 Occupational Therapist	235,403.70	243,644.00	242,748.22	242,748.00
	SubTotal: 2000		-235,403.70	-243,644.00	-242,748.22	-242,748.00
	3000					
		3202 PUB EMPL RETIRE SYS CLASS	46,423.98	50,435.00	50,248.88	55,613.00
		3312 OASDI/FICA - CLASSIFIED	14,055.70	15,131.00	14,618.26	15,084.00
		3322 MEDICARE - CLASSIFIED	3,287.21	3,538.00	3,418.75	3,528.00
		3402 HLTH & WELFARE BNFT CLASS	11,699.33	10,524.00	11,241.36	10,932.00
		3502 ST UNEMPL INSUR CLASS	113.35	121.00	117.88	2,992.00
		3602 WORKERS COMP INSUR CLASS	4,949.90	5,328.00	5,602.31	6,815.00
		3902 OTHR BENEFITS, CLASS POST	339.40	375.00	702.40	522.00
	SubTotal: 3000		-80,868.87	-85,452.00	-85,949.84	-95,486.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	2,179.85	3,479.22	3,267.31	1,378.00
		4315 TEST	717.48	1,038.01	1,038.01	298.00
		4350 NON INSTRUCTIONL SUPPLIES	35.16			
	SubTotal: 4000		-2,932.49	-4,517.23	-4,305.32	-1,676.00
	5000					
		5200 TRAVEL AND CONFERENCES		30.00		30.00
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	200.00	1,031.00	1,031.00	200.00
	SubTotal: 5000		-200.00	-1,061.00	-1,031.00	-230.00

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Fund Management		Description Object	19-20 Actuals	20-21	20-21	21-22
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
290	Occupational Therapy					
	Expense:1000-7999					
(Continued...)						
	SubTotal: Expense:1000-7999		-319,405.06	-334,674.23	-334,034.38	-340,140.00
	SubTotal: 290		0.00	0.00	-334,034.38	0.00

291 – BEHAVIOR THERAPY

Prior to 2016-17, the District used contracted Occupational Therapists to serve students with Special Needs. In 2018-19 the District hired one Behavior Manager and several Behavioral Technicians to serve the students in house.

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District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
291	BEHAVIOR THERAPY					
	Revenue:8000-8999					
	8000					
	8980	CONTRIB FROM UNRESTR REV	532,045.57	496,354.97		650,655.00
	SubTotal: 8000		532,045.57	496,354.97	0.00	650,655.00
	SubTotal: Revenue:8000-8999		532,045.57	496,354.97	0.00	650,655.00
	Expense:1000-7999					
	2000					
	2101	INSTRUCTIONAL AIDE SALARY	-0.68			
	2123	BEHAVIOR TECHNICIAN	233,153.12	166,186.42	239,885.92	300,813.00
	2124	Behavior Manager	132,734.10	138,931.00	140,930.00	143,763.00
	2153	BEHAVIOR TECHNICIAN ADDL COMP	80.12		1,197.82	
	2154	Behavior Manager Addl. Comp	792.00			
	2171	INSTRUCT.AIDE, SUBSTITUTE	231.00			
	2173	Behavior Tech Substitute	136.50			
	SubTotal: 2000		-367,126.16	-305,117.42	-382,013.74	-444,576.00
	3000					
	3202	PUB EMPL RETIRE SYS CLASS	72,312.89	82,354.00	76,660.13	92,228.00
	3312	OASDI/FICA - CLASSIFIED	22,140.55	26,772.00	23,503.16	27,686.00
	3322	MEDICARE - CLASSIFIED	5,178.05	6,261.00	5,496.68	6,476.00
	3402	HLTH & WELFARE BNFT CLASS	54,063.40	64,572.00	45,880.91	57,229.00
	3502	ST UNEMPL INSUR CLASS	178.63	215.00	189.65	5,493.00
	3602	WORKERS COMP INSUR CLASS	7,797.04	9,429.00	9,007.31	12,511.00
	3902	OTHR BENEFITS, CLASS POST	1,074.28		7,231.35	
	SubTotal: 3000		-162,744.84	-189,603.00	-167,969.19	-201,623.00
	4000					
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	952.04	285.55	285.55	767.00
	4350	NON INSTRUCTIONL SUPPLIES	28.94			174.00
	4354	PRINTING				90.00
	SubTotal: 4000		-980.98	-285.55	-285.55	-1,031.00

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Fund Management		Description Object	19-20 Actuals	20-21	20-21	21-22
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
291	BEHAVIOR THERAPY					
	Expense:1000-7999					
(Continued...)						
	5000					
		5200 TRAVEL AND CONFERENCES	1,193.59	1,199.00	1,199.00	3,425.00
		5300 DUES AND MEMBERSHIPS		150.00	150.00	
	SubTotal: 5000		-1,193.59	-1,349.00	-1,349.00	-3,425.00
	SubTotal: Expense:1000-7999		-532,045.57	-496,354.97	-551,617.48	-650,655.00
	SubTotal: 291		0.00	0.00	-551,617.48	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 and BTSA and other teacher professional development.

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Fund Manageme nt		Description Object	19-20 Actuals	20-21	20-21	21-22
Summary	By		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
310	NCLB TITLE II TEACH QULTY					
Revenue:8000-8999						
8000						
	8290	ALL OTHER FEDERAL REVENUE	14,262.00	18,535.00	21,947.00	17,372.00
SubTotal: 8000			14,262.00	18,535.00	21,947.00	17,372.00
SubTotal: Revenue:8000-8999			14,262.00	18,535.00	21,947.00	17,372.00
Expense:1000-7999						
5000						
	5200	TRAVEL AND CONFERENCES	325.00	11,154.00	16,232.38	11,154.00
	5807	CONSULTANT SERVICES	13,803.00	7,381.00	38,646.00	6,218.00
SubTotal: 5000			-14,128.00	-18,535.00	-54,878.38	-17,372.00
SubTotal: Expense:1000-7999			-14,128.00	-18,535.00	-54,878.38	-17,372.00
SubTotal: 310			134.00	0.00	-32,931.38	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 Manageme nt		Description Summary By Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
320	SPECIAL ED. ADMIN					
	Revenue:8000-8999					
	8000					
		8182 SP ED DISCRETNARY GRANTS		69.67		54.12
		8980 CONTRIB FROM UNRESTR REV	554,473.98	732,072.55		594,846.00
	SubTotal: 8000		554,473.98	732,142.22	0.00	594,900.12
	SubTotal: Revenue:8000-8999		554,473.98	732,142.22	0.00	594,900.12
	Expense:1000-7999					
	1000					
		1303 DIRECTOR SALARY	177,382.90	183,465.00	183,465.12	183,465.00
		1353 DIRECTOR, ADDL.COMP	777.60	778.00	712.80	778.00
	SubTotal: 1000		-178,160.50	-184,243.00	-184,177.92	-184,243.00
	2000					
		2401 CLERICAL SALARIES	78,266.16	86,127.00	85,809.12	86,416.00
		2451 CLERICAL, ADDL. COMP			300.00	
		2471 CLERICAL, SUBSTITUTE	459.84	1,900.00	364.08	1,900.00
	SubTotal: 2000		-78,726.00	-88,027.00	-86,473.20	-88,316.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	30,332.46	29,755.00	29,629.68	31,174.00
		3202 PUB EMPL RETIRE SYS CLASS	15,434.83	17,828.00	17,762.52	19,798.00
		3312 OASDI/FICA - CLASSIFIED	4,776.73	5,458.00	5,268.69	5,476.00
		3321 MEDICARE - CERTIFICATED	2,583.45	2,672.00	2,670.62	2,672.00
		3322 MEDICARE - CLASSIFIED	1,117.15	1,276.00	1,232.20	1,281.00
		3401 HLTH & WELFARE BNFT CERT	11,251.54	11,700.00	12,336.03	12,150.00
		3402 HLTH & WELFARE BNFT CLASS	10,524.00	13,068.00	10,517.00	10,932.00
		3501 ST UNEMPL INSUR CERT	89.14	92.00	92.12	2,266.00
		3502 ST UNEMPL INSUR CLASS	38.51	44.00	42.52	1,086.00
		3601 WORKERS COMP INSUR CERT	3,889.92	4,023.00	4,376.30	5,161.00
		3602 WORKERS COMP INSUR CLASS	1,682.16	1,922.00	2,019.20	2,474.00
		3902 OTHR BENEFITS, CLASS POST			136.49	

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District 07 Hillsborough Elementary School District
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Fund Manageme nt	Description		19-20 Actuals	20-21	20-21	21-22
	Summary By	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
320	SPECIAL ED. ADMIN					
	Expense:1000-7999					
	3000					
(Continued...)						
	SubTotal: 3000		-81,719.89	-87,838.00	-86,083.37	-94,470.00
	4000					
		4230 OTHR BOOKS-NO STUDENT USE		2,535.23	2,535.23	
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	15.58	6,110.79	6,110.79	
		4315 TEST	5,344.89	2,600.00	2,600.00	9,500.00
		4350 NON INSTRUCTIONL SUPPLIES	1,721.69	1,630.26	1,630.26	750.00
		4354 PRINTING				100.00
		4450 INVNTRD NON-INST SUPPLY	503.38	868.61	868.61	
	SubTotal: 4000		-7,585.54	-13,744.89	-13,744.89	-10,350.00
	5000					
		5100 Subagreements for Services		16,320.00	14,360.00	
		5200 TRAVEL AND CONFERENCES	8,038.09	1,259.13	431.24	9,672.12
		5300 DUES AND MEMBERSHIPS	1,819.00	1,614.00	1,614.00	1,480.00
		5615 RENTAL/LEASE OF EQUIPMENT				500.00
		5635 CONTRACT EQUIPMENT REPAIR				100.00
		5807 CONSULTANT SERVICES	6,107.72	179,269.95	143,019.95	
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	-213.55	1,644.28	1,644.28	1,000.00
		5819 OTHER SVC./OPERATING EXP	1,289.18	1,303.27	1,303.27	
		5822 LEGAL FEES - OTHER OTHER	33,967.82	25,130.00	30,130.00	25,000.00
		5843 SPEC.ED.TRANSP.-PRIVATE	49,819.75	49,437.54	49,437.54	81,289.00
		5853 PRESCHOOL TUITION	34,631.36	14,590.00	14,590.00	
		5906 POSTAGE				110.00
	SubTotal: 5000		-135,459.37	-290,568.17	-256,530.28	-119,151.12
	7000					
		7142 OTHR TUIT EX-COST TO CNTY	80,523.86	72,122.62	49,889.77	98,370.00
	SubTotal: 7000		-80,523.86	-72,122.62	-49,889.77	-98,370.00
	SubTotal: Expense:1000-7999		-562,175.16	-736,543.68	-676,899.43	-594,900.12

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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
320		SPECIAL ED. ADMIN				
(Continued...)						
SubTotal: 320			-7,701.18	-4,401.46	-676,899.43	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 at Crocker Middle School.

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Fund Manageme nt		Description Summary By Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
330	SCHOOL ADMINISTRATION					
Expense:1000-7999						
1000						
		1151 TEACHER,ADDL.COMPENSATION	1,171.72	385.00	384.63	
		1302 PRINCIPAL SALARY	620,446.17	668,004.00	665,440.44	685,272.00
		1304 ASST PRINCIPAL SALARY	139,947.73	152,835.00	150,114.36	158,467.00
		1352 PRINCIPAL,ADDL.COMP	5,250.00	864.00	3,960.00	864.00
		1354 ASST PRINC, ADDL. COMP		864.00		864.00
SubTotal: 1000			-766,815.62	-822,952.00	-819,899.43	-845,467.00
2000						
		2401 CLERICAL SALARIES	332,049.40	327,206.00	327,798.83	335,988.00
		2451 CLERICAL, ADDL. COMP		623.00	121.96	500.00
		2471 CLERICAL, SUBSTITUTE	6,451.25	7,872.00	384.00	7,873.00
SubTotal: 2000			-338,500.65	-335,701.00	-328,304.79	-344,361.00
3000						
		3101 ST TEACH RETIRE SYS CERT	130,212.36	132,596.00	131,774.24	142,714.00
		3202 PUB EMPL RETIRE SYS CLASS	65,420.28	67,289.87	67,879.56	61,729.00
		3312 OASDI/FICA - CLASSIFIED	20,581.98	21,193.00	20,163.68	21,732.00
		3321 MEDICARE - CERTIFICATED	10,997.05	11,968.00	11,758.35	12,294.00
		3322 MEDICARE - CLASSIFIED	4,813.49	4,957.00	4,715.76	5,083.00
		3401 HLTH & WELFARE BNFT CERT	45,010.22	47,450.00	45,710.43	49,275.00
		3402 HLTH & WELFARE BNFT CLASS	33,471.32	41,048.00	31,441.43	32,796.00
		3501 ST UNEMPL INSUR CERT	379.36	413.00	405.52	10,429.00
		3502 ST UNEMPL INSUR CLASS	166.02	173.00	162.49	4,309.00
		3601 WORKERS COMP INSUR CERT	16,559.17	18,021.00	19,268.21	23,751.00
		3602 WORKERS COMP INSUR CLASS	7,248.19	7,464.00	7,727.53	9,819.00
		3702 OPEB, ALLOCATED, CLASSIFIED			353.40	295.00
		3901 OTHR BENEFITS, CERT POST	1,918.41	2,373.00	2,243.10	2,373.00
		3902 OTHR BENEFITS, CLASS POST	5,253.45	6,092.00	5,541.88	6,135.00
SubTotal: 3000			-342,031.30	-361,037.87	-349,145.58	-382,734.00
4000						

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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
330	SCHOOL ADMINISTRATION					
	Expense:1000-7999					
	4000					
(Continued...)						
		4230 OTHR BOOKS-NO STUDENT USE	93.96	103.00	102.70	125.00
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	408.78			
		4350 NON INSTRUCTIONL SUPPLIES	8,821.16	6,470.00	6,272.86	10,900.00
		4354 PRINTING				100.00
		4450 INVNTRD NON-INST SUPPLY	1,069.56	548.00	547.49	16,792.00
	SubTotal: 4000		-10,393.46	-7,121.00	-6,923.05	-27,917.00
	5000					
		5200 TRAVEL AND CONFERENCES	5,666.78	765.00	765.00	6,000.00
		5300 DUES AND MEMBERSHIPS	7,069.77	7,291.54	7,291.54	6,000.00
		5635 CONTRACT EQUIPMENT REPAIR	2,773.33			
		5636 CONTRACT EQUIP-OVERAGES	7,905.93	5,875.00	10,800.00	6,643.00
		5807 CONSULTANT SERVICES		600.00		1,000.00
		5819 OTHER SVC./OPERATING EXP	100.00	100.00		
		5822 LEGAL FEES - OTHER OTHER				3,470.00
	SubTotal: 5000		-23,515.81	-14,631.54	-18,856.54	-23,113.00
	7000					
		7439 DEBT SERV-COPIER PRINC/INTERST	44,058.73	44,770.00	44,776.88	44,777.00
	SubTotal: 7000		-44,058.73	-44,770.00	-44,776.88	-44,777.00
	SubTotal: Expense:1000-7999		-1,525,315.57	-1,586,213.41	-1,567,906.27	-1,668,369.00
	SubTotal: 330		-1,525,315.57	-1,586,213.41	-1,567,906.27	-1,668,369.00

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
- leads the exploration and implementation of curriculum
- 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

Starting 2019-20, the Director and Educational Services, along with all District Administrators and employees, invest heavily in converting classroom, in-person instruction to distance learning, a need mandate by shelter in place due to COVID-19.

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Fund Manageme nt		Description	19-20 Actuals	20-21	20-21	21-22
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
340	INSTR LEADERSHIP/INSERV					
Expense:1000-7999						
1000						
	1151	TEACHER,ADDL.COMPENSATION	43,007.08	101,730.00	43,959.99	101,730.00
	1171	TEACHER, SUBSTITUTES	28,415.61	8,000.00	1,015.00	8,000.00
	1251	COUNSELOR,ADDL.COMP			1,350.00	
	1303	DIRECTOR SALARY	188,563.04	193,093.00	195,092.04	193,092.00
	1353	DIRECTOR, ADDL.COMP	864.00		792.00	
SubTotal: 1000			-260,849.73	-302,823.00	-242,209.03	-302,822.00
2000						
	2125	Occupational Therapist Ad Comp			900.00	
	2151	INSTRUCT.AIDE,ADDL.COMP	642.17		440.62	
	2153	BEHAVIOR TECHNICIAN ADDL COMP			275.41	
	2251	MAINT/OPER, ADDL. COMP	286.32			
	2401	CLERICAL SALARIES	92,456.56	75,239.00	77,575.83	82,705.00
	2451	CLERICAL, ADDL. COMP	783.68		510.00	
	2471	CLERICAL, SUBSTITUTE	241.50			
SubTotal: 2000			-94,410.23	-75,239.00	-79,701.86	-82,705.00
3000						
	3101	ST TEACH RETIRE SYS CERT	42,439.32	31,476.00	38,989.70	32,976.00
	3102	ST TEACH RETIRE SYS CLASS			5.91	
	3202	PUB EMPL RETIRE SYS CLASS	17,219.36	15,574.00	16,121.37	18,031.00
	3311	OASDI/FICA - CERTIFICATED	300.58	6,692.00		6,692.00
	3312	OASDI/FICA - CLASSIFIED	5,874.79	4,665.00	4,933.93	5,128.00
	3321	MEDICARE - CERTIFICATED	3,761.48	4,393.00	3,483.43	4,393.00
	3322	MEDICARE - CLASSIFIED	1,373.93	1,091.00	1,154.16	1,199.00
	3401	HLTH & WELFARE BNFT CERT	10,351.63	13,000.00	10,706.43	13,500.00
	3402	HLTH & WELFARE BNFT CLASS	4,342.31	10,400.58	10,400.58	10,932.00
	3501	ST UNEMPL INSUR CERT	129.72	153.00	120.05	3,724.00
	3502	ST UNEMPL INSUR CLASS	47.38	38.00	39.77	1,017.00
	3601	WORKERS COMP INSUR CERT	5,664.09	6,611.00	5,707.95	8,483.00
	3602	WORKERS COMP INSUR CLASS	2,068.86	1,643.00	1,891.23	2,317.00

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Fund Manageme nt		Description Summary By Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
340	INSTR LEADERSHIP/INSERV					
	Expense:1000-7999					
	3000					
(Continued...)						
		3902 OTHR BENEFITS, CLASS POST	389.00			
	SubTotal: 3000		-93,962.45	-95,736.58	-93,554.51	-108,392.00
	4000					
		4230 OTHR BOOKS-NO STUDENT USE	263.08	1,000.00	634.79	1,000.00
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		600.00	19.14	600.00
		4330 SUBSCRIPTION-INSTRUCTION				1,000.00
		4350 NON INSTRUCTIONL SUPPLIES	11,095.66	4,000.00	3,616.59	10,000.00
		4354 PRINTING		400.00		400.00
		4450 INVNTRD NON-INST SUPPLY	503.38			
	SubTotal: 4000		-11,862.12	-6,000.00	-4,270.52	-13,000.00
	5000					
		5200 TRAVEL AND CONFERENCES	49,780.90	54,680.70	46,315.70	106,189.00
		5300 DUES AND MEMBERSHIPS	1,525.00	1,800.00	1,800.00	1,525.00
		5807 CONSULTANT SERVICES	27,643.34	27,682.00	27,682.00	70,526.00
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	4,482.03	6,228.16	6,228.16	
		5819 OTHER SVC./OPERATING EXP				400.00
	SubTotal: 5000		-83,431.27	-90,390.86	-82,025.86	-178,640.00
	SubTotal: Expense:1000-7999		-544,515.80	-570,189.44	-501,761.78	-685,559.00
	SubTotal: 340		-544,515.80	-570,189.44	-501,761.78	-685,559.00

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 re-designated 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.

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Fund Manageme nt		Description Object	19-20 Actuals GL Actuals Amt	20-21 Est Actuals Amt	20-21 GL Actuals w/Enc Amt	21-22 Budget Amt
Summary By						
01	GENERAL FUND					
(Continued...)						
450	ECONOMIC IMPACT AIDE					
Expense:1000-7999						
1000						
	1101	TEACHER SALARY	49,804.40	17,500.00		
	1151	TEACHER,ADDL.COMPENSATION				5,000.00
	1303	DIRECTOR SALARY	19,709.18			400.00
	1353	DIRECTOR, ADDL.COMP	86.40			86.00
SubTotal: 1000			-69,599.98	-17,500.00	0.00	-5,486.00
3000						
	3101	ST TEACH RETIRE SYS CERT	11,886.89	2,826.25		82.00
	3311	OASDI/FICA - CERTIFICATED				310.00
	3321	MEDICARE - CERTIFICATED	1,010.97	253.75		80.00
	3401	HLTH & WELFARE BNFT CERT	3,010.19	1,755.00		
	3501	ST UNEMPL INSUR CERT	34.75	8.75		68.00
	3601	WORKERS COMP INSUR CERT	1,522.58	415.82		154.00
	3901	OTHR BENEFITS, CERT POST	133.70			
SubTotal: 3000			-17,599.08	-5,259.57	0.00	-694.00
4000						
	4210	OTHER BOOKS - STUDENT USE				100.00
	4230	OTHR BOOKS-NO STUDENT USE				300.00
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	674.42			300.00
	4315	TEST				200.00
SubTotal: 4000			-674.42	0.00	0.00	-900.00
5000						
	5200	TRAVEL AND CONFERENCES				4,500.00
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	825.00			
SubTotal: 5000			-825.00	0.00	0.00	-4,500.00
SubTotal: Expense:1000-7999			-88,698.48	-22,759.57	0.00	-11,580.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
450		ECONOMIC IMPACT AIDE				
(Continued...)						
SubTotal: 450			-88,698.48	-22,759.57	0.00	-11,580.00

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. The new Cohort of Tier 1 runs from 07/01/2019 to 06/30/2022 with a total \$6,000 over three years. The funding pays for a very small portion of Crocker Counselor's salary as well as TUPE related activities and assemblies.

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Fund Management		Description Summary By Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
476	English Learners (EL)					
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY		55,186.21	56,061.90	54,865.00
		1151 TEACHER,ADDL.COMPENSATION	2,416.04	7,469.85	7,469.85	
		1303 DIRECTOR SALARY		20,385.00	20,385.00	19,985.00
		1353 DIRECTOR, ADDL.COMP		79.20	79.20	
		SubTotal: 1000	-2,416.04	-83,120.26	-83,995.95	-74,850.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	413.15	13,888.79	13,557.95	12,974.00
		3321 MEDICARE - CERTIFICATED	34.62	1,257.36	1,225.56	1,112.00
		3401 HLTH & WELFARE BNFT CERT		3,177.10	3,177.10	3,375.00
		3501 ST UNEMPL INSUR CERT	1.20	43.31	42.23	944.00
		3601 WORKERS COMP INSUR CERT	52.14	2,060.36	2,008.29	2,147.00
		3901 OTHR BENEFITS, CERT POST		662.06	662.06	
		SubTotal: 3000	-501.11	-21,088.98	-20,673.19	-20,552.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		1,315.92		
		SubTotal: 4000	0.00	-1,315.92	0.00	0.00
		SubTotal: Expense:1000-7999	-2,917.15	-105,525.16	-104,669.14	-95,402.00
		SubTotal: 476	-2,917.15	-105,525.16	-104,669.14	-95,402.00

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Manageme nt	Description Summary By Object	19-20 Actuals	20-21	20-21	21-22
		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
(Continued...)					
478	TOBACCO USE PREVEN.(TUPE)				
	Revenue:8000-8999				
	8000				
	8590 ALL OTHER STATE REVENUES		1,500.00		1,500.00
	SubTotal: 8000	0.00	1,500.00	0.00	1,500.00
	SubTotal: Revenue:8000-8999	0.00	1,500.00	0.00	1,500.00
	Expense:1000-7999				
	1000				
	1171 TEACHER, SUBSTITUTES	190.00			
	1201 COUNSELOR	2,436.00	1,098.00	4,052.70	1,100.00
	SubTotal: 1000	-2,626.00	-1,098.00	-4,052.70	-1,100.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	361.49	250.00	654.50	250.00
	3321 MEDICARE - CERTIFICATED	27.76	90.00	58.84	61.00
	3401 HLTH & WELFARE BNFT CERT	190.00	50.00	398.38	50.00
	3501 ST UNEMPL INSUR CERT	4.10	2.00	2.00	10.00
	3601 WORKERS COMP INSUR CERT	20.15	10.00	96.37	29.00
	3901 OTHR BENEFITS, CERT POST			2.79	
	SubTotal: 3000	-603.50	-402.00	-1,212.88	-400.00
	SubTotal: Expense:1000-7999	-3,229.50	-1,500.00	-5,265.58	-1,500.00
	SubTotal: 478	-3,229.50	0.00	-5,265.58	0.00

480 – GIFTED & TALENTED (GATE)

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

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District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Manageme nt		Description Object	19-20 Actuals	20-21	20-21	21-22
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
480	GIFTED & TALENTED (GATE)					
Expense:1000-7999						
4000						
	4230	OTHR BOOKS-NO STUDENT USE		506.60	506.60	
	4315	TEST	2,699.48	2,839.00	2,780.83	3,334.00
	4350	NON INSTRUCTIONL SUPPLIES	128.90			
SubTotal: 4000			-2,828.38	-3,345.60	-3,287.43	-3,334.00
5000						
	5200	TRAVEL AND CONFERENCES	6,447.88	95.00	194.00	11,666.00
	5300	DUES AND MEMBERSHIPS	300.00			
	5807	CONSULTANT SERVICES	1,122.87			
SubTotal: 5000			-7,870.75	-95.00	-194.00	-11,666.00
SubTotal: Expense:1000-7999			-10,699.13	-3,440.60	-3,481.43	-15,000.00
SubTotal: 480			-10,699.13	-3,440.60	-3,481.43	-15,000.00

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
21-22 Budget by Program

Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
510	HEALTH SERVICES					
	Expense:1000-7999					
	1000					
		1203 SCHOOL NURSE SALARIES	35,582.39	35,442.00	35,442.10	35,442.00
		1253 SCHOOL NURSE ADDL. COMP			605.88	
	SubTotal: 1000		-35,582.39	-35,442.00	-36,047.98	-35,442.00
	2000					
		2206 HEALTH SERVICES ASSISTANT	31,766.49	35,682.00	34,673.96	37,667.00
		2251 MAINT/OPER, ADDL. COMP	1,567.07			
	SubTotal: 2000		-33,333.56	-35,682.00	-34,673.96	-37,667.00
	3000					
		3202 PUB EMPL RETIRE SYS CLASS	6,573.70		7,177.52	
		3311 OASDI/FICA - CERTIFICATED	2,206.08	2,197.00	2,234.96	2,197.00
		3312 OASDI/FICA - CLASSIFIED	2,153.12	2,212.00	2,235.55	2,335.00
		3321 MEDICARE - CERTIFICATED	515.95	514.00	522.68	514.00
		3322 MEDICARE - CLASSIFIED	503.56	517.00	522.80	546.00
		3402 HLTH & WELFARE BNFT CLASS	1,737.00		1,519.20	
		3501 ST UNEMPL INSUR CERT	17.77	18.00	18.00	436.00
		3502 ST UNEMPL INSUR CLASS	17.36	18.00	18.04	463.00
		3601 WORKERS COMP INSUR CERT	776.90	774.00	856.50	993.00
		3602 WORKERS COMP INSUR CLASS	758.25	779.00	856.75	1,055.00
		3902 OTHR BENEFITS, CLASS POST	1,394.40		1,383.20	
	SubTotal: 3000		-16,654.09	-7,029.00	-17,345.20	-8,539.00
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	1,334.03	1,389.00	1,219.40	2,100.00
	SubTotal: 4000		-1,334.03	-1,389.00	-1,219.40	-2,100.00
	5000					
		5200 TRAVEL AND CONFERENCES		2,071.81	2,071.81	
		5819 OTHER SVC./OPERATING EXP		125.00	125.00	100.00
	SubTotal: 5000		0.00	-2,196.81	-2,196.81	-100.00

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
510		HEALTH SERVICES				
		Expense:1000-7999				
(Continued...)						
		SubTotal: Expense:1000-7999	-86,904.07	-81,738.81	-91,483.35	-83,848.00
		SubTotal: 510	-86,904.07	-81,738.81	-91,483.35	-83,848.00

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
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Management		Description Summary By Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
520	GUIDANCE					
Revenue:8000-8999						
8000						
	8590	ALL OTHER STATE REVENUES	4,046.00	4,116.00	4,778.00	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	86,156.09	59,685.90		72,161.00
SubTotal: 8000			240,202.09	213,801.90	154,778.00	226,277.00
SubTotal: Revenue:8000-8999			240,202.09	213,801.90	154,778.00	226,277.00
Expense:1000-7999						
1000						
	1201	COUNSELOR	392,448.00	391,926.00	403,970.30	447,734.00
	1202	PSYCHOLOGIST	215,864.18	272,152.00	268,024.00	272,153.00
	1251	COUNSELOR,ADDL.COMP	5,052.97	27,417.00	14,278.34	4,470.00
	1252	PSYCHOLOGIST,ADDL.COMP	1,091.75		2,943.00	
SubTotal: 1000			-614,456.90	-691,495.00	-689,215.64	-724,357.00
3000						
	3101	ST TEACH RETIRE SYS CERT	105,127.90	124,044.20	111,340.66	121,405.00
	3311	OASDI/FICA - CERTIFICATED		128.00		128.00
	3321	MEDICARE - CERTIFICATED	8,732.07	10,026.00	9,911.68	10,516.00
	3401	HLTH & WELFARE BNFT CERT	57,430.83	58,282.29	59,566.89	53,787.00
	3501	ST UNEMPL INSUR CERT	298.00	347.00	341.83	8,636.00
	3601	WORKERS COMP INSUR CERT	13,170.35	15,144.22	16,242.24	20,182.00
	3901	OTHR BENEFITS, CERT POST	3,633.27		2,671.66	
SubTotal: 3000			-188,392.42	-207,971.71	-200,074.96	-214,654.00
4000						
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	885.93	550.00	406.09	1,250.00
	4315	TEST	1,731.25	12,431.95	12,378.95	653.00
	4330	SUBSCRIPTION-INSTRUCTION		160.00	100.00	460.00
	4350	NON INSTRUCTIONL SUPPLIES	206.38	300.00	146.97	600.00
	4354	PRINTING				100.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Manageme nt		Description Object	19-20 Actuals	20-21	20-21	21-22
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
520	GUIDANCE					
	Expense:1000-7999					
	4000					
(Continued...)						
	SubTotal: 4000		-2,823.56	-13,441.95	-13,032.01	-3,063.00
	5000					
		5200 TRAVEL AND CONFERENCES		1,417.41	1,417.41	
		5300 DUES AND MEMBERSHIPS				200.00
		5807 CONSULTANT SERVICES	83,082.50	45,950.00	45,950.00	78,861.00
		5818 LICENSING (SOFTWARE,MOVIE,PROD)		1,356.95	1,356.95	
		5819 OTHER SVC./OPERATING EXP				240.00
		5906 POSTAGE	27.55			
	SubTotal: 5000		-83,110.05	-48,724.36	-48,724.36	-79,301.00
	SubTotal: Expense:1000-7999		-888,782.93	-961,633.02	-951,046.97	-1,021,375.00
	SubTotal: 520		-648,580.84	-747,831.12	-796,268.97	-795,098.00

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.

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Manageme nt		Description	19-20 Actuals	20-21	20-21	21-22
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
610	BOARD OF EDUCATION					
Expense:1000-7999						
2000						
	2401	CLERICAL SALARIES	43,761.60	46,169.00	52,372.74	48,342.00
	2451	CLERICAL, ADDL. COMP	345.60		316.80	
SubTotal: 2000			-44,107.20	-46,169.00	-52,689.54	-48,342.00
3000						
	3202	PUB EMPL RETIRE SYS CLASS	8,630.16	9,557.00	10,562.83	11,075.00
	3312	OASDI/FICA - CLASSIFIED	2,602.58	2,862.00	3,310.18	2,997.00
	3322	MEDICARE - CLASSIFIED	608.71	669.00	774.06	701.00
	3402	HLTH & WELFARE BNFT CLASS	2,104.75		4,130.41	
	3502	ST UNEMPL INSUR CLASS	20.93	23.00	26.62	595.00
	3602	WORKERS COMP INSUR CLASS	916.55	1,008.00	1,268.56	1,354.00
	3902	OTHR BENEFITS, CLASS POST			701.60	
SubTotal: 3000			-14,883.68	-14,119.00	-20,774.26	-16,722.00
4000						
	4350	NON INSTRUCTIONL SUPPLIES	9,166.16	7,000.00	5,637.75	7,000.00
	4354	PRINTING	1,691.93	1,877.00	87.23	2,677.00
SubTotal: 4000			-10,858.09	-8,877.00	-5,724.98	-9,677.00
5000						
	5200	TRAVEL AND CONFERENCES	4,803.33	4,346.00	3,218.00	3,746.00
	5300	DUES AND MEMBERSHIPS	14,002.17	17,246.00	17,246.00	17,246.00
	5807	CONSULTANT SERVICES	58,698.00		-11,275.00	2,500.00
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	15.00		-375.91	
	5819	OTHER SVC./OPERATING EXP		500.00	225.00	500.00
	5823	AUDIT SERVICES	16,500.00	17,000.00		17,500.00
	5829	OTHER BUS/ADMIN SERVICES		0.00		
	5906	POSTAGE	884.28	1,030.00	29.30	750.00
SubTotal: 5000			-94,902.78	-40,122.00	-9,067.39	-42,242.00
SubTotal: Expense:1000-7999			-164,751.75	-109,287.00	-88,256.17	-116,983.00

SAN MATEO COUNTY OFFICE OF EDUCATION
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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
610		BOARD OF EDUCATION				
(Continued...)						
SubTotal: 610			-164,751.75	-109,287.00	-88,256.17	-116,983.00

620 - GENERAL ADMINISTRATION

620 – GENERAL ADMINISTRATION

The Superintendent provides the overall leadership for educational programs of the District. She 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.

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
620	GENERAL ADMINISTRATION					
	Expense:1000-7999					
	1000					
		1301 SUPERINTENDENT SALARY	126,893.92	137,703.00	132,272.55	137,703.00
		1351 SUPERINTENDENT,ADDL.COMP	7,253.62	6,000.00	6,581.93	6,000.00
	SubTotal: 1000		-134,147.54	-143,703.00	-138,854.48	-143,703.00
	2000					
		2401 CLERICAL SALARIES	80,217.00	84,121.00	91,230.59	87,530.00
		2451 CLERICAL, ADDL. COMP	854.40	300.00	529.20	300.00
		2471 CLERICAL, SUBSTITUTE	3,214.50	1,200.00	3,078.00	1,200.00
	SubTotal: 2000		-84,285.90	-85,621.00	-94,837.79	-89,030.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	21,698.62	21,270.00	21,304.67	22,284.00
		3202 PUB EMPL RETIRE SYS CLASS	15,918.88	17,413.00	18,537.03	20,053.00
		3311 OASDI/FICA - CERTIFICATED		527.00		527.00
		3312 OASDI/FICA - CLASSIFIED	5,057.58	5,308.00	5,934.34	5,520.00
		3321 MEDICARE - CERTIFICATED	1,876.48	2,207.00	1,953.13	2,207.00
		3322 MEDICARE - CLASSIFIED	1,182.80	1,242.00	1,387.94	1,291.00
		3401 HLTH & WELFARE BNFT CERT	6,499.80	6,500.00	6,573.75	6,750.00
		3402 HLTH & WELFARE BNFT CLASS	6,159.94	14,574.00	8,789.26	3,826.00
		3501 ST UNEMPL INSUR CERT	64.82	76.00	67.38	1,872.00
		3502 ST UNEMPL INSUR CLASS	40.85	43.00	47.86	1,095.00
		3601 WORKERS COMP INSUR CERT	2,825.70	3,323.00	3,200.98	4,264.00
		3602 WORKERS COMP INSUR CLASS	1,781.07	1,869.00	2,274.44	2,494.00
		3901 OTHR BENEFITS, CERT POST	8,500.04	8,500.00	8,572.00	8,500.00
		3902 OTHR BENEFITS, CLASS POST			877.00	
	SubTotal: 3000		-71,606.58	-82,852.00	-79,519.78	-80,683.00
	4000					
		4230 OTHR BOOKS-NO STUDENT USE	243.15			1,000.00
		4350 NON INSTRUCTIONL SUPPLIES	21,482.42	10,600.00	12,420.91	10,000.00
		4351 SUBSCRIPTION-NON INSTRUCT				200.00

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Fund Manageme nt		Description Summary By Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
620	GENERAL ADMINISTRATION					
	Expense:1000-7999					
	4000					
(Continued...)						
		4354 PRINTING	2,444.83	1,500.00	348.92	4,500.00
		4450 INVNTRD NON-INST SUPPLY	335.58			
	SubTotal: 4000		-24,505.98	-12,100.00	-12,769.83	-15,700.00
	5000					
		5200 TRAVEL AND CONFERENCES	13,747.49	1,750.53	774.00	12,276.00
		5300 DUES AND MEMBERSHIPS	4,259.40	4,500.00	4,293.40	6,000.00
		5807 CONSULTANT SERVICES	19,282.50	19,721.05	19,280.00	25,000.00
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	1,010.98	917.00	917.00	
		5819 OTHER SVC./OPERATING EXP		1,167.00		2,167.00
		5822 LEGAL FEES - OTHER OTHER	11,710.09	13,140.42	9,510.95	9,200.00
		5906 POSTAGE	1,338.87	200.00	24.90	1,000.00
	SubTotal: 5000		-51,349.33	-41,396.00	-34,800.25	-55,643.00
	SubTotal: Expense:1000-7999		-365,895.33	-365,672.00	-360,782.13	-384,759.00
	SubTotal: 620		-365,895.33	-365,672.00	-360,782.13	-384,759.00

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
21-22 Budget by Program

Fund Manageme nt		Description Summary By Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
630	PERSONNEL MANAGEMENT					
Expense:1000-7999						
1000						
		1151 TEACHER,ADDL.COMPENSATION	5,210.77			
		1171 TEACHER, SUBSTITUTES	7,110.99		2,323.60	
		1301 SUPERINTENDENT SALARY	50,757.49	55,081.00	52,908.79	55,081.00
		1307 Cert HR Manager Salary	153,350.63	165,989.00	169,899.04	177,839.00
		1351 SUPERINTENDENT,ADDL.COMP	2,400.00	2,400.00	2,200.00	2,400.00
		1357 CERT HR MANAGER ADDITIONAL PAY	864.00	864.00	792.00	864.00
SubTotal: 1000			-219,693.88	-224,334.00	-228,123.43	-236,184.00
2000						
		2171 INSTRUCT.AIDE, SUBSTITUTE	241.50			
		2401 CLERICAL SALARIES	25,515.00	26,410.00	29,252.36	27,102.00
		2471 CLERICAL, SUBSTITUTE	168.00			
SubTotal: 2000			-25,924.50	-26,410.00	-29,252.36	-27,102.00
3000						
		3101 ST TEACH RETIRE SYS CERT	36,701.41	35,224.00	36,183.42	38,886.00
		3202 PUB EMPL RETIRE SYS CLASS	5,031.85	5,467.00	6,055.30	6,209.00
		3311 OASDI/FICA - CERTIFICATED	228.45		28.83	
		3312 OASDI/FICA - CLASSIFIED	1,607.34	1,682.00	1,813.66	1,729.00
		3321 MEDICARE - CERTIFICATED	3,173.14	3,253.00	3,307.05	3,425.00
		3322 MEDICARE - CLASSIFIED	375.88	393.00	424.19	404.00
		3401 HLTH & WELFARE BNFT CERT	7,544.47	15,600.00	4,967.39	16,200.00
		3402 HLTH & WELFARE BNFT CLASS	3,528.94	4,574.00	3,822.36	3,826.00
		3501 ST UNEMPL INSUR CERT	109.50	112.00	114.11	2,905.00
		3502 ST UNEMPL INSUR CLASS	12.93	14.00	14.60	343.00
		3601 WORKERS COMP INSUR CERT	4,778.13	4,898.00	5,419.16	6,616.00
		3602 WORKERS COMP INSUR CLASS	566.04	592.00	695.00	781.00
		3901 OTHR BENEFITS, CERT POST	1,052.27		1,619.63	
		3902 OTHR BENEFITS, CLASS POST		716.00		780.00
SubTotal: 3000			-64,710.35	-72,525.00	-64,464.70	-82,104.00

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Fund Manageme nt		Description Summary By Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
630	PERSONNEL MANAGEMENT					
	Expense:1000-7999					
(Continued...)						
4000						
	4350	NON INSTRUCTIONL SUPPLIES	4,148.49	1,700.00	1,351.16	2,700.00
	4354	PRINTING	229.12			500.00
	4450	INVNTRD NON-INST SUPPLY	335.58			
	SubTotal: 4000		-4,713.19	-1,700.00	-1,351.16	-3,200.00
5000						
	5200	TRAVEL AND CONFERENCES	5,610.29	1,323.21	640.00	3,175.00
	5300	DUES AND MEMBERSHIPS	1,309.41	1,422.00	1,361.79	1,500.00
	5807	CONSULTANT SERVICES	2,655.00	15,800.00	15,800.00	7,600.00
	5817	CALSTRS PENLTY/INTEREST	535.77	620.00	296.35	350.00
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	17,809.00	27,784.04	27,784.04	29,200.00
	5819	OTHER SVC./OPERATING EXP	1,041.00	2,250.00	2,000.00	2,050.00
	5822	LEGAL FEES - OTHER OTHER	791.06			
	5826	ADVERTISING	1,093.49	3,427.31	3,427.31	5,000.00
	5831	ABSENCE MANAGEMENT 7/1/16	7,255.88	7,607.79	7,607.79	7,618.00
	5839	TB & FINGERPRINTING	838.55	2,201.00	1,977.60	2,651.00
	5906	POSTAGE	16.20			
	SubTotal: 5000		-38,955.65	-62,435.35	-60,894.88	-59,144.00
	SubTotal: Expense:1000-7999		-353,997.57	-387,404.35	-384,086.53	-407,734.00
	SubTotal: 630		-353,997.57	-387,404.35	-384,086.53	-407,734.00

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.

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Fund Management		Description Summary By Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
640	BUSINESS SERVICES					
Expense:1000-7999						
2000						
		2301 CHIEF BUSINESS OFFICIAL	132,792.66	135,495.00	137,273.70	140,133.00
		2351 CHIEF BUS.OFF.,ADDL.COMP	864.00	864.00	792.00	864.00
		2401 CLERICAL SALARIES	222,352.12	259,081.00	252,035.44	269,172.00
		2451 CLERICAL, ADDL. COMP	1,736.54	10,000.00	360.00	10,000.00
		2471 CLERICAL, SUBSTITUTE		4,000.00		4,000.00
SubTotal: 2000			-357,745.32	-409,440.00	-390,461.14	-424,169.00
3000						
		3202 PUB EMPL RETIRE SYS CLASS	69,125.70	79,589.00	80,373.39	93,772.00
		3312 OASDI/FICA - CLASSIFIED	18,677.75	25,105.00	20,505.11	26,347.00
		3322 MEDICARE - CLASSIFIED	5,013.67	5,831.00	5,490.86	6,162.00
		3402 HLTH & WELFARE BNFT CLASS	28,801.79	22,932.00	31,815.65	31,908.00
		3502 ST UNEMPL INSUR CLASS	172.79	198.00	189.17	5,227.00
		3602 WORKERS COMP INSUR CLASS	7,549.34	8,730.00	8,997.81	11,905.00
		3902 OTHR BENEFITS, CLASS POST	1,304.95	716.00	965.22	780.00
SubTotal: 3000			-130,645.99	-143,101.00	-148,337.21	-176,101.00
4000						
		4350 NON INSTRUCTIONL SUPPLIES	5,672.35	5,700.00	5,497.15	6,600.00
		4351 SUBSCRIPTION-NON INSTRUCT				500.00
		4410 INVENTORIED INST SUPPLY	0.00			
		4450 INVNTRD NON-INST SUPPLY	1,342.35			
SubTotal: 4000			-7,014.70	-5,700.00	-5,497.15	-7,100.00
5000						
		5200 TRAVEL AND CONFERENCES	5,815.68	2,081.00	1,689.00	5,881.00
		5300 DUES AND MEMBERSHIPS	4,660.00	9,038.16	8,443.16	9,040.00
		5818 LICENSING (SOFTWARE,MOVIE,PROD)		149.00	149.00	
		5819 OTHER SVC./OPERATING EXP	4,879.79	15,302.03	15,302.03	5,000.00
		5822 LEGAL FEES - OTHER OTHER	810.84	202.50	202.50	
		5825 COMPUTER SERVICES	26,312.00	33,757.00		33,623.00

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21-22 Budget by Program

Fund Manageme nt	Description		19-20 Actuals	20-21	20-21	21-22
	Summary By	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
640	BUSINESS SERVICES					
	Expense:1000-7999					
	5000					
(Continued...)						
	5826	ADVERTISING	202.37	1,110.00	1,110.00	300.00
	5906	POSTAGE	2.50			
	SubTotal: 5000		-42,683.18	-61,639.69	-26,895.69	-53,844.00
	SubTotal: Expense:1000-7999		-538,089.19	-619,880.69	-571,191.19	-661,214.00
	SubTotal: 640		-538,089.19	-619,880.69	-571,191.19	-661,214.00

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 health benefits.

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Fund Management		Description Object	19-20 Actuals	20-21	20-21	21-22
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
650	INSURANCE					
Revenue:8000-8999						
8000						
	8980	CONTRIB FROM UNRESTR REV	28,341.56	20,747.00		25,487.00
SubTotal: 8000			28,341.56	20,747.00	0.00	25,487.00
SubTotal: Revenue:8000-8999			28,341.56	20,747.00	0.00	25,487.00
Expense:1000-7999						
3000						
	3701	OPEB, ALLOCATED, CERTIFICATED	152,150.77	159,865.00	144,138.12	151,178.00
	3702	OPEB, ALLOCATED, CLASSIFIED	64,340.40	67,907.00	65,258.00	61,662.00
SubTotal: 3000			-216,491.17	-227,772.00	-209,396.12	-212,840.00
5000						
	5450	OTHER INSURANCE	125,269.99	142,190.38	142,190.38	157,944.00
	5819	OTHER SVC./OPERATING EXP	5,989.06	6,000.00	4,865.05	7,000.00
SubTotal: 5000			-131,259.05	-148,190.38	-147,055.43	-164,944.00
SubTotal: Expense:1000-7999			-347,750.22	-375,962.38	-356,451.55	-377,784.00
SubTotal: 650			-319,408.66	-355,215.38	-356,451.55	-352,297.00

660 – TECHNOLOGY INFRASTRUCTURE

This program is used to track technology network, hardware, and infrastructure costs. This program also pays for the salary and benefits for the Director of Instructional Technology, IT Manager, and IT Specialist.

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Fund	Manageme nt	Description		19-20 Actuals	20-21	20-21	21-22
Summary By		Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND						
(Continued...)							
660	IT & INSTRUCTIONAL TECHNOLOGY						
Revenue:8000-8999							
8000							
	8699	ALL OTHER LOCAL REVENUE		35,000.00	50,825.00	50,825.00	35,000.00
	8912	BTW GENERAL & SP RESERVE		80,000.00	80,000.00	80,000.00	80,000.00
SubTotal: 8000				115,000.00	130,825.00	130,825.00	115,000.00
SubTotal: Revenue:8000-8999				115,000.00	130,825.00	130,825.00	115,000.00
Expense:1000-7999							
1000							
	1151	TEACHER,ADDL.COMPENSATION				2,400.00	
SubTotal: 1000				0.00	0.00	-2,400.00	0.00
2000							
	2207	IT Specialist I		94,179.88	101,472.00	101,100.00	101,100.00
	2251	MAINT/OPER, ADDL. COMP		864.00		792.00	
	2257	IT Specialist I Additionl Comp		1,020.00		765.00	
	2271	MAINT/OPERA, SUBSTITUTES				3,152.34	
	2303	INFORMATION TECHNOLOGY MANAGER		135,601.11	147,330.00	145,322.83	154,525.00
	2353	IT Manager Addl Comp		864.00		792.00	
	2451	CLERICAL, ADDL. COMP				240.00	
SubTotal: 2000				-232,528.99	-248,802.00	-252,164.17	-255,625.00
3000							
	3101	ST TEACH RETIRE SYS CERT				387.60	
	3202	PUB EMPL RETIRE SYS CLASS		45,315.55	50,671.00	51,059.23	57,635.00
	3312	OASDI/FICA - CLASSIFIED		14,642.20	15,426.00	15,246.24	15,849.00
	3321	MEDICARE - CERTIFICATED				34.80	
	3322	MEDICARE - CLASSIFIED		3,424.52	3,608.00	3,699.59	3,707.00
	3402	HLTH & WELFARE BNFT CLASS		11,073.03	10,524.00	11,156.73	10,932.00
	3501	ST UNEMPL INSUR CERT				1.20	
	3502	ST UNEMPL INSUR CLASS		118.06	124.00	127.53	3,144.00
	3601	WORKERS COMP INSUR CERT				57.05	

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Fund Manageme nt	Description		19-20 Actuals GL Actuals Amt	20-21 Est Actuals Amt	20-21 GL Actuals w/Enc Amt	21-22 Budget Amt
	Summary By	Object				
01	GENERAL FUND					
660	IT & INSTRUCTIONAL TECHNOLOGY					
	Expense:1000-7999					
	3000					
(Continued...)						
	3602	WORKERS COMP INSUR CLASS	5,156.56	5,432.00	6,062.49	7,161.00
	3902	OTHR BENEFITS, CLASS POST	3,137.96		2,977.93	
	SubTotal: 3000		-82,867.88	-85,785.00	-90,810.39	-98,428.00
	4000					
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	-1,199.00	121,643.13	121,203.22	215,653.00
	4350	NON INSTRUCTIONL SUPPLIES	16,138.42	11,395.44	12,050.46	12,000.00
	4410	INVENTORIED INST SUPPLY	102,580.18	30,950.28	30,950.28	41,000.00
	4450	INVNTRD NON-INST SUPPLY	11,634.98	10,171.18	10,171.18	11,000.00
	SubTotal: 4000		-129,154.58	-174,160.03	-174,375.14	-279,653.00
	5000					
	5200	TRAVEL AND CONFERENCES	33.99			
	5807	CONSULTANT SERVICES	2,410.00			
	5818	LICENSING (SOFTWRE,MOVIE,PROD)	106,558.55	38,487.81	38,286.81	40,000.00
	5905	INTERNET SERVICE (TI LIN)	108,499.73	66,532.29	66,532.29	70,000.00
	5906	POSTAGE		36.49	36.49	
	SubTotal: 5000		-217,502.27	-105,056.59	-104,855.59	-110,000.00
	SubTotal: Expense:1000-7999		-662,053.72	-613,803.62	-624,605.29	-743,706.00
	SubTotal: 660		-547,053.72	-482,978.62	-493,780.29	-628,706.00

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 Management		Description Summary By Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
661	Education Presentation Systems					
	Expense:1000-7999					
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	7.00	1,261.84	1,261.84	60,000.00
		4420 INV CLSRM PRESENTATION SYS	18,867.86	16,596.68	16,596.68	130,000.00
	SubTotal: 4000		-18,874.86	-17,858.52	-17,858.52	-190,000.00
	5000					
		5807 CONSULTANT SERVICES	7,990.90			
	SubTotal: 5000		-7,990.90	0.00	0.00	0.00
	SubTotal: Expense:1000-7999		-26,865.76	-17,858.52	-17,858.52	-190,000.00
	SubTotal: 661		-26,865.76	-17,858.52	-17,858.52	-190,000.00

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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			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
662	STUDENT DEVICES-GF SUPPORT					
	Expense:1000-7999					
	2000					
		2151 INSTRUCT.AIDE,ADDL.COMP	1.85			
		2271 MAINT/OPERA, SUBSTITUTES	502.58			
	SubTotal: 2000		-504.43	0.00	0.00	0.00
	3000					
		3202 PUB EMPL RETIRE SYS CLASS			0.00	
		3312 OASDI/FICA - CLASSIFIED			0.00	
		3322 MEDICARE - CLASSIFIED			0.00	
		3502 ST UNEMPL INSUR CLASS			0.00	
	SubTotal: 3000		0.00	0.00	0.00	0.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		25,096.11	25,096.11	20,000.00
		4450 INVNTRD NON-INST SUPPLY	4,513.00			
	SubTotal: 4000		-4,513.00	-25,096.11	-25,096.11	-20,000.00
	5000					
		5200 TRAVEL AND CONFERENCES	600.00			
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	5,125.00			
	SubTotal: 5000		-5,725.00	0.00	0.00	0.00
	SubTotal: Expense:1000-7999		-10,742.43	-25,096.11	-25,096.11	-20,000.00
	SubTotal: 662		-10,742.43	-25,096.11	-25,096.11	-20,000.00

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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
663	FAN-Makerspace 1x(19-20)					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	189,092.26			
	SubTotal: 8000		189,092.26	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999		189,092.26	0.00	0.00	0.00
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION	3,660.00			
		1171 TEACHER, SUBSTITUTES	3,668.00			
	SubTotal: 1000		-7,328.00	0.00	0.00	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	1,068.48			
		3311 OASDI/FICA - CERTIFICATED	29.01			
		3321 MEDICARE - CERTIFICATED	106.26			
		3501 ST UNEMPL INSUR CERT	3.70			
		3601 WORKERS COMP INSUR CERT	160.04			
	SubTotal: 3000		-1,367.49	0.00	0.00	0.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	61,025.66	8,740.86	8,202.12	12,600.00
		4350 NON INSTRUCTIONL SUPPLIES	8,070.57	465.99	465.99	500.00
		4410 INVENTORIED INST SUPPLY	52,660.70		1,419.95	
		4450 INVNTRD NON-INST SUPPLY	16,429.01			
	SubTotal: 4000		-138,185.94	-9,206.85	-10,088.06	-13,100.00
	5000					
		5200 TRAVEL AND CONFERENCES	4,322.58			
		5807 CONSULTANT SERVICES	500.00			
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	1,485.00			
	SubTotal: 5000		-6,307.58	0.00	0.00	0.00

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Fund Manageme nt	Description		19-20 Actuals	20-21	20-21	21-22
	Summary By	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
663	FAN-Makerspace 1x(19-20)					
	Expense:1000-7999					
	5000					
(Continued...)						
	SubTotal: Expense:1000-7999		-153,189.01	-9,206.85	-10,088.06	-13,100.00
	SubTotal: 663		35,903.25	-9,206.85	-10,088.06	-13,100.00

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Fund Manageme nt		Description	19-20 Actuals	20-21	20-21	21-22
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
669	IT INFRASTRUCTURE					
Expense:1000-7999						
4000						
	4350	NON INSTRUCTIONL SUPPLIES	885.64	6,506.60	6,506.60	5,000.00
	4450	INVNTRD NON-INST SUPPLY	1,268.27			
SubTotal: 4000			-2,153.91	-6,506.60	-6,506.60	-5,000.00
5000						
	5200	TRAVEL AND CONFERENCES	27.47	390.00	390.00	400.00
	5300	DUES AND MEMBERSHIPS	738.00			
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	105.00	64.00	64.00	70.00
	5826	ADVERTISING		3,696.00	3,696.00	
SubTotal: 5000			-870.47	-4,150.00	-4,150.00	-470.00
6000						
	6404	COMPUTER/NETWORK EQUIPMENT	415,184.58	245,861.59	245,861.59	244,192.00
	6405	TELECOMMUNICATIONS EQUIPMENT	265,445.88	157,190.19	157,190.19	156,123.00
SubTotal: 6000			-680,630.46	-403,051.78	-403,051.78	-400,315.00
SubTotal: Expense:1000-7999			-683,654.84	-413,708.38	-413,708.38	-405,785.00
SubTotal: 669			-683,654.84	-413,708.38	-413,708.38	-405,785.00

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. Effective 2020-21 budget year, LEAs are required to contribute 3% of total expenditures plus transfers out toward this program.

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund	Manageme	nt	Description		19-20 Actuals	20-21	20-21	21-22
	Summary By	Object			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND							
(Continued...)								
700	ROUTINE REST. MAINTENANCE							
Revenue:8000-8999								
8000								
	8980	CONTRIB FROM UNRESTR REV			1,034,509.77	827,292.30		1,014,246.00
SubTotal: 8000					1,034,509.77	827,292.30	0.00	1,014,246.00
SubTotal: Revenue:8000-8999					1,034,509.77	827,292.30	0.00	1,014,246.00
Expense:1000-7999								
1000								
	1301	SUPERINTENDENT SALARY			12,689.31	13,770.00	13,227.14	13,770.00
	1351	SUPERINTENDENT,ADDL.COMP			600.00	600.00	550.00	600.00
SubTotal: 1000					-13,289.31	-14,370.00	-13,777.14	-14,370.00
2000								
	2201	MAINTENANCE/OPERATIONS			159,763.89	171,872.00	129,765.38	175,104.00
	2251	MAINT/OPER, ADDL. COMP			14,082.00	3,064.00	23,175.00	3,064.00
	2271	MAINT/OPERA, SUBSTITUTES			6,552.00	19,000.00		19,000.00
	2301	CHIEF BUSINESS OFFICIAL			40,859.19	41,968.00	42,237.96	43,395.00
	2304	MANAGER OF MAINTENANCE/GROUNDS			151,930.73	151,930.73	146,508.00	146,508.00
	2354	Manager Maint Ground Addl Comp			864.00		792.00	
SubTotal: 2000					-374,051.81	-387,834.73	-342,478.34	-387,071.00
3000								
	3101	ST TEACH RETIRE SYS CERT			2,169.97	2,127.00	2,130.60	2,228.00
	3202	PUB EMPL RETIRE SYS CLASS			66,271.39	74,593.00	65,309.99	83,623.00
	3312	OASDI/FICA - CLASSIFIED			20,942.21	23,728.00	19,368.28	24,018.00
	3321	MEDICARE - CERTIFICATED			185.93	208.00	193.90	208.00
	3322	MEDICARE - CLASSIFIED			5,126.96	5,550.00	4,745.68	5,618.00
	3401	HLTH & WELFARE BNFT CERT			650.04	650.00	657.40	675.00
	3402	HLTH & WELFARE BNFT CLASS			35,406.56	54,848.00	29,834.47	38,004.00
	3501	ST UNEMPL INSUR CERT			6.28	7.00	6.59	177.00
	3502	ST UNEMPL INSUR CLASS			176.75	191.00	163.55	4,766.00
	3601	WORKERS COMP INSUR CERT			279.91	314.00	317.60	403.00

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
700	ROUTINE REST. MAINTENANCE					
	Expense:1000-7999					
	3000					
(Continued...)						
		3602 WORKERS COMP INSUR CLASS	7,720.04	8,356.00	7,776.79	10,852.00
		3901 OTHR BENEFITS, CERT POST			7.20	
		3902 OTHR BENEFITS, CLASS POST	281.44	286.00	548.39	312.00
	SubTotal: 3000		-139,217.48	-170,858.00	-131,060.44	-170,884.00
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	57,986.25	65,206.14	57,827.82	67,411.00
		4352 GAS AND OIL	6,942.82	6,320.00	5,800.00	8,120.00
		4353 CUSTODIAL SUPPLIES	99.30			
		4450 INVNTRD NON-INST SUPPLY	6,269.67	3,154.29	3,154.29	20,500.00
	SubTotal: 4000		-71,298.04	-74,680.43	-66,782.11	-96,031.00
	5000					
		5200 TRAVEL AND CONFERENCES	18.00	106.00	106.00	
		5615 RENTAL/LEASE OF EQUIPMENT		2,500.00		2,500.00
		5630 BUILD/GROUNDS REPAIRS & IMPROV	249,313.43	151,890.00	110,098.90	238,390.00
		5635 CONTRACT EQUIPMENT REPAIR	67,082.22	20,000.00	11,595.38	50,000.00
		5819 OTHER SVC./OPERATING EXP	14,912.88	5,000.00	3,683.19	5,000.00
		5902 CELL PHONES	471.00	53.14	53.14	
	SubTotal: 5000		-331,797.53	-179,549.14	-125,536.61	-295,890.00
	6000					
		6210 BUILDING IMPROVEMENTS	9,419.00			
		6410 NEW EQUIPMENT	95,535.90			50,000.00
	SubTotal: 6000		-104,954.90	0.00	0.00	-50,000.00
	SubTotal: Expense:1000-7999		-1,034,609.07	-827,292.30	-679,634.64	-1,014,246.00
	SubTotal: 700		-99.30	0.00	-679,634.64	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 Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
710	BUILDING OPERATIONS					
	Revenue:8000-8999					
	8000					
		8689 ALL OTHR FEES & CONTRACTS	43,947.27	56,977.00	56,977.00	58,117.91
		8699 ALL OTHER LOCAL REVENUE	351.55			
	SubTotal: 8000		44,298.82	56,977.00	56,977.00	58,117.91
	SubTotal: Revenue:8000-8999		44,298.82	56,977.00	56,977.00	58,117.91
	Expense:1000-7999					
	2000					
		2201 MAINTENANCE/OPERATIONS	286,647.16	298,332.00	296,532.97	308,488.00
		2251 MAINT/OPER, ADDL. COMP	2,539.77	500.00	1,188.00	500.00
		2271 MAINT/OPERA, SUBSTITUTES		1,700.00	3,456.00	1,700.00
		2401 CLERICAL SALARIES	2,793.30	3,509.00	3,788.14	4,048.00
	SubTotal: 2000		-291,980.23	-304,041.00	-304,965.11	-314,736.00
	3000					
		3202 PUB EMPL RETIRE SYS CLASS	55,750.21	62,480.00	62,166.41	69,954.00
		3311 OASDI/FICA - CERTIFICATED			9.09	
		3312 OASDI/FICA - CLASSIFIED	16,750.76	18,851.00	18,652.92	19,513.00
		3321 MEDICARE - CERTIFICATED			2.13	
		3322 MEDICARE - CLASSIFIED	3,917.43	4,409.00	4,362.41	4,563.00
		3402 HLTH & WELFARE BNFT CLASS	36,913.76	36,660.00	18,922.43	39,727.00
		3501 ST UNEMPL INSUR CERT			0.07	
		3502 ST UNEMPL INSUR CLASS	135.07	153.00	150.47	3,871.00
		3601 WORKERS COMP INSUR CERT			3.48	
		3602 WORKERS COMP INSUR CLASS	5,898.99	6,640.00	7,148.56	8,816.00
		3901 OTHR BENEFITS, CERT POST			165.00	
		3902 OTHR BENEFITS, CLASS POST	3,592.62		7,474.14	
	SubTotal: 3000		-122,958.84	-129,193.00	-119,057.11	-146,444.00
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	2,735.74	700.00		2,700.00

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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
710	BUILDING OPERATIONS					
	Expense:1000-7999					
	4000					
(Continued...)						
		4353 CUSTODIAL SUPPLIES	28,363.46	43,000.00	35,000.00	43,000.00
		4450 INVNTRD NON-INST SUPPLY	-110,196.72			
	SubTotal: 4000		79,097.52	-43,700.00	-35,000.00	-45,700.00
	5000					
		5501 GAS (BUILDING)	49,078.87	66,000.00	64,803.57	66,000.00
		5502 ELECTRICITY (BUILDING)	204,406.47	210,000.00	206,228.28	210,000.00
		5503 WATER-BLACK MOUNTAIN	2,799.30	6,000.00	3,000.00	6,000.00
		5504 WATER-MONTHLY	185,504.76	192,000.00	176,790.60	192,000.00
		5506 GARBAGE & TRASH	52,528.16	65,700.00	63,831.72	65,700.00
		5615 RENTAL/LEASE OF EQUIPMENT	3,079.68	4,100.00	3,079.68	6,200.00
		5635 CONTRACT EQUIPMENT REPAIR	456.93			14,000.00
		5636 CONTRACT EQUIP-OVERAGES	1,595.48	2,604.00	2,551.49	
		5805 BUILDING MAINT-JANITORIAL	314,194.00	334,005.00	334,008.00	8,799.00
		5807 CONSULTANT SERVICES	-21,747.10	22,338.00	12,338.00	
		5819 OTHER SVC./OPERATING EXP	224,276.31	5,000.00	-7,820.83	5,000.00
		5901 TELEPHONE	46,895.09	37,000.00	33,551.70	42,000.00
		5902 CELL PHONES	126.13	1,820.00	1,107.54	4,320.00
		5903 FAX	2,010.04	1,180.00	865.58	3,180.00
		5904 ANYTIME MESSAGES	2,756.25	5,700.00	5,127.25	6,500.00
		5906 POSTAGE	240.00	6,843.54	6,843.54	6,815.00
		5907 CABLE TV	595.30	620.00	636.00	1,000.00
	SubTotal: 5000		-1,068,795.67	-960,910.54	-906,942.12	-637,514.00
	7000					
		7439 DEBT SERV-COPIER PRINC/INTERST	12,454.13	14,256.00	11,175.97	14,256.00
	SubTotal: 7000		-12,454.13	-14,256.00	-11,175.97	-14,256.00
	SubTotal: Expense:1000-7999		-1,417,091.35	-1,452,100.54	-1,377,140.31	-1,158,650.00

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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
710		BUILDING OPERATIONS				
(Continued...)						
SubTotal: 710			-1,372,792.53	-1,395,123.54	-1,320,163.31	-1,100,532.09

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
711	Safety					
	Expense:1000-7999					
	1000					
		1171 TEACHER, SUBSTITUTES	3,088.50			
	SubTotal: 1000		-3,088.50	0.00	0.00	0.00
	2000					
		2471 CLERICAL, SUBSTITUTE	168.00			
	SubTotal: 2000		-168.00	0.00	0.00	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	230.25			
		3311 OASDI/FICA - CERTIFICATED	19.35			
		3312 OASDI/FICA - CLASSIFIED	10.42			
		3321 MEDICARE - CERTIFICATED	44.81			
		3322 MEDICARE - CLASSIFIED	2.44			
		3501 ST UNEMPL INSUR CERT	1.55			
		3502 ST UNEMPL INSUR CLASS	0.09			
		3601 WORKERS COMP INSUR CERT	67.42			
		3602 WORKERS COMP INSUR CLASS	3.67			
	SubTotal: 3000		-380.00	0.00	0.00	0.00
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	6,741.18			1,000.00
	SubTotal: 4000		-6,741.18	0.00	0.00	-1,000.00
	5000					
		5200 TRAVEL AND CONFERENCES	192.87			900.00
		5807 CONSULTANT SERVICES	199.00			
		5819 OTHER SVC./OPERATING EXP	251.00			
	SubTotal: 5000		-642.87	0.00	0.00	-900.00
	SubTotal: Expense:1000-7999		-11,020.55	0.00	0.00	-1,900.00

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District 07 Hillsborough Elementary School District
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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
711	Safety					
(Continued...)						
SubTotal: 711			-11,020.55	0.00	0.00	-1,900.00

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21-22 Budget by Program

Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
712	COVID 19					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE			1,862.00	150,000.00
	SubTotal: 8000		0.00	0.00	1,862.00	150,000.00
	SubTotal: Revenue:8000-8999		0.00	0.00	1,862.00	150,000.00
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION		480.00	480.00	
		1251 COUNSELOR,ADDL.COMP			4,851.00	
		1352 PRINCIPAL,ADDL.COMP			19,432.70	
	SubTotal: 1000		0.00	-480.00	-24,763.70	0.00
	2000					
		2151 INSTRUCT.AIDE,ADDL.COMP			53.24	
	SubTotal: 2000		0.00	0.00	-53.24	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT		78.00	4,219.56	
		3202 PUB EMPL RETIRE SYS CLASS			11.02	
		3312 OASDI/FICA - CLASSIFIED			2.85	
		3321 MEDICARE - CERTIFICATED		7.00	356.22	
		3322 MEDICARE - CLASSIFIED			0.67	
		3501 ST UNEMPL INSUR CERT		1.00	12.30	
		3502 ST UNEMPL INSUR CLASS			0.02	
		3601 WORKERS COMP INSUR CERT		11.00	583.77	
		3602 WORKERS COMP INSUR CLASS			1.09	
	SubTotal: 3000		0.00	-97.00	-5,187.50	0.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		22,790.63	22,527.40	
		4350 NON INSTRUCTIONL SUPPLIES	13,752.59	100,107.57	104,349.39	100,000.00

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21-22 Budget by Program

Fund Management		Description Object	19-20 Actuals	20-21	20-21	21-22
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
712	COVID 19					
	Expense:1000-7999					
	4000					
(Continued...)						
	4450	INVNTRD NON-INST SUPPLY	7,450.10	15,682.73	16,576.73	13,375.00
	SubTotal: 4000		-21,202.69	-138,580.93	-143,453.52	-113,375.00
	5000					
	5200	TRAVEL AND CONFERENCES		1,200.00	1,200.00	
	5610	RENTAL/LEASE OF BUILDGS		51,571.68	51,753.68	60,000.00
	5630	BUILD/GROUNDS REPAIRS & IMPROV		7,164.33	7,164.33	
	5805	BUILDING MAINT-JANITORIAL		41,558.92	179,480.92	
	5807	CONSULTANT SERVICES	8,332.50	55,420.00	55,420.00	
	5809	HEALTH SCREENING			19,355.99	
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	621.92	20,128.08	20,128.08	
	5822	LEGAL FEES - OTHER OTHER		747.50	1,279.50	
	5906	POSTAGE		64.12	64.12	
	SubTotal: 5000		-8,954.42	-177,854.63	-335,846.62	-60,000.00
	SubTotal: Expense:1000-7999		-30,157.11	-317,012.56	-509,304.58	-173,375.00
	SubTotal: 712		-30,157.11	-317,012.56	-507,442.58	-23,375.00

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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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
740	GROUNDS OPERATIONS					
	Revenue:8000-8999					
	8000					
		8689 ALL OTHR FEES & CONTRACTS	32,299.46			47,762.54
		8699 ALL OTHER LOCAL REVENUE				4,049.35
	SubTotal: 8000		32,299.46	0.00	0.00	51,811.89
	SubTotal: Revenue:8000-8999		32,299.46	0.00	0.00	51,811.89
	Expense:1000-7999					
	1000					
		1301 SUPERINTENDENT SALARY	12,689.31	13,770.00	13,227.14	13,770.00
		1351 SUPERINTENDENT,ADDL.COMP	600.00	600.00	550.00	600.00
	SubTotal: 1000		-13,289.31	-14,370.00	-13,777.14	-14,370.00
	2000					
		2201 MAINTENANCE/OPERATIONS	279,684.28	289,482.00	249,338.92	260,891.00
		2251 MAINT/OPER, ADDL. COMP	1,296.00	432.00	1,083.00	
		2301 CHIEF BUSINESS OFFICIAL	20,429.62	20,984.00	21,119.04	21,697.00
	SubTotal: 2000		-301,409.90	-310,898.00	-271,540.96	-282,588.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	2,169.97	2,127.00	2,130.60	2,228.00
		3202 PUB EMPL RETIRE SYS CLASS	58,435.60	64,267.00	52,482.99	64,741.00
		3312 OASDI/FICA - CLASSIFIED	18,408.96	19,480.00	15,951.68	17,725.00
		3321 MEDICARE - CERTIFICATED	185.93	208.00	193.90	208.00
		3322 MEDICARE - CLASSIFIED	4,404.01	4,555.00	3,837.02	4,146.00
		3401 HLTH & WELFARE BNFT CERT	650.04	650.00	657.40	675.00
		3402 HLTH & WELFARE BNFT CLASS	21,727.98	23,592.00	29,992.76	35,436.00
		3501 ST UNEMPL INSUR CERT	6.28	7.00	6.59	177.00
		3502 ST UNEMPL INSUR CLASS	152.03	158.00	132.44	3,517.00
		3601 WORKERS COMP INSUR CERT	279.91	314.00	317.60	403.00
		3602 WORKERS COMP INSUR CLASS	6,631.52	6,860.00	6,287.59	8,009.00
		3901 OTHR BENEFITS, CERT POST			7.20	

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Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
740	GROUND OPERATIONS					
	Expense:1000-7999					
	3000					
(Continued...)						
	3902	OTHR BENEFITS, CLASS POST	3,278.62	3,291.00	230.05	3,304.00
	SubTotal: 3000		-116,330.85	-125,509.00	-112,227.82	-140,569.00
	4000					
	4350	NON INSTRUCTIONL SUPPLIES	11,964.24	38,108.41	34,100.21	38,100.21
	4352	GAS AND OIL	6,764.65	5,281.31	4,200.00	7,000.00
	4450	INVNTRD NON-INST SUPPLY		561.69	561.69	4,000.00
	SubTotal: 4000		-18,728.89	-43,951.41	-38,861.90	-49,100.21
	5000					
	5200	TRAVEL AND CONFERENCES				500.00
	5615	RENTAL/LEASE OF EQUIPMENT	1,062.40	7,292.84	7,259.78	7,260.00
	5630	BUILD/GROUNDS REPAIRS & IMPROV	31,480.50	35,280.75	31,314.65	51,610.00
	5635	CONTRACT EQUIPMENT REPAIR		1,000.00	605.00	1,000.00
	5819	OTHER SVC./OPERATING EXP		4,176.00	4,176.00	1,540.00
	5906	POSTAGE	-240.00			
	SubTotal: 5000		-32,302.90	-47,749.59	-43,355.43	-61,910.00
	SubTotal: Expense:1000-7999		-482,061.85	-542,478.00	-479,763.25	-548,537.21
	SubTotal: 740		-449,762.39	-542,478.00	-479,763.25	-496,725.32

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
21-22 Budget by Program

Fund Manageme nt		Description Summary By Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
810	RECREATION SUPPORT					
	Revenue:8000-8999					
	8000					
	8689	ALL OTHR FEES & CONTRACTS	133,672.81	150,340.00	150,340.00	246,049.23
	SubTotal: 8000		133,672.81	150,340.00	150,340.00	246,049.23
	SubTotal: Revenue:8000-8999		133,672.81	150,340.00	150,340.00	246,049.23
	Expense:1000-7999					
	1000					
	1301	SUPERINTENDENT SALARY	50,757.49	55,081.00	52,908.79	55,081.00
	1302	PRINCIPAL SALARY	75,225.99	81,050.00	80,750.88	84,098.00
	1304	ASST PRINCIPAL SALARY	7,365.59	8,044.00	7,900.68	8,340.00
	1351	SUPERINTENDENT,ADDL.COMP	2,400.00	2,400.00	2,200.00	2,400.00
	SubTotal: 1000		-135,749.07	-146,575.00	-143,760.35	-149,919.00
	2000					
	2301	CHIEF BUSINESS OFFICIAL	40,535.36	40,586.00	41,373.38	44,256.00
	2351	CHIEF BUS.OFF.,ADDL.COMP	31.12			
	2401	CLERICAL SALARIES	28,187.58	28,455.00	30,573.19	30,918.00
	2451	CLERICAL, ADDL. COMP	30.98			
	SubTotal: 2000		-68,785.04	-69,041.00	-71,946.57	-75,174.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	22,802.10	22,842.00	22,839.13	24,494.00
	3202	PUB EMPL RETIRE SYS CLASS	13,091.88	14,292.00	14,809.56	17,222.00
	3312	OASDI/FICA - CLASSIFIED	3,950.94	4,298.00	4,170.46	4,680.00
	3321	MEDICARE - CERTIFICATED	1,935.61	2,131.00	2,055.17	2,179.00
	3322	MEDICARE - CLASSIFIED	973.64	1,005.00	1,028.96	1,095.00
	3401	HLTH & WELFARE BNFT CERT	6,719.58	7,150.00	6,830.03	7,425.00
	3402	HLTH & WELFARE BNFT CLASS	3,939.31	5,649.00	5,595.95	4,725.00
	3501	ST UNEMPL INSUR CERT	66.70	74.00	70.87	1,849.00
	3502	ST UNEMPL INSUR CLASS	33.58	35.00	35.62	928.00
	3601	WORKERS COMP INSUR CERT	2,914.85	3,209.00	3,367.79	4,212.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
21-22 Budget by Program

Fund Manageme nt		Description Object	19-20 Actuals	20-21	20-21	21-22
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
810	RECREATION SUPPORT					
	Expense:1000-7999					
	3000					
(Continued...)						
	3602	WORKERS COMP INSUR CLASS	1,466.30	1,514.00	1,686.03	2,115.00
	3901	OTHR BENEFITS, CERT POST	338.55	419.00	381.53	419.00
	3902	OTHR BENEFITS, CLASS POST	251.56	286.00	323.75	312.00
	SubTotal: 3000		-58,484.60	-62,904.00	-63,194.85	-71,655.00
	SubTotal: Expense:1000-7999		-263,018.71	-278,520.00	-278,901.77	-296,748.00
	SubTotal: 810		-129,345.90	-128,180.00	-128,561.77	-50,698.77

840 – OTHER SUTDENT 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
21-22 Budget by Program

Fund Manageme nt	Summary By	Description Object	19-20 Actuals	20-21	20-21	21-22
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
840	OTHER STUDENT ACTIVITIES					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	1,700.00			
	SubTotal: 8000		1,700.00	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999		1,700.00	0.00	0.00	0.00
	Expense:1000-7999					
	5000					
		5807 CONSULTANT SERVICES	1,700.00	0.00		
	SubTotal: 5000		-1,700.00	0.00	0.00	0.00
	SubTotal: Expense:1000-7999		-1,700.00	0.00	0.00	0.00
	SubTotal: 840		0.00	0.00	0.00	0.00
	SubTotal: 01		57,190.69	-711,789.43	-3,060,272.81	-717,739.21
	Total		57,190.69	-711,789.43	-3,060,272.81	-717,739.21

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 the Unrestricted General Fund.

HILLSBOROUGH CITY SCHOOL DISTRICT

2021-2022 BUDGET

FUND 13

CAFETERIA FUND

	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Budget
Beginning Balance	\$ 5,222	\$ 11,173	\$ 7,565
Total Income & Transfer In	18,046	115	19,065
Total Expenditures & Transfer Out	<u>(12,095)</u>	<u>(3,723)</u>	<u>(16,188)</u>
Ending Balance	\$ 11,173	\$ 7,565	\$ 10,442

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

2021-2022 BUDGET

FUND 17

SPECIAL RESERVE - OTHER FUND

	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Budget
Beginning Balance	\$ 565,028	\$ 575,707	\$ 586,707
Total Income & Transfer In	10,679	11,000	7,200
Total Expenditures & Transfer Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Balance	\$ 575,707	\$ 586,707	\$ 593,907

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. At April, 2020 board meeting, the board decided to transfer 10% of General Fund prior year surplus but no less than \$35,000.

HILLSBOROUGH CITY SCHOOL DISTRICT

2021-2022 BUDGET

FUND 20

SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS

	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Budget
Beginning Balance	\$ 1,218,268	\$ 1,341,252	\$ 1,399,502
Total Income & Transfer In	122,984	58,250	52,000
Total Expenditures & Transfer Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Balance	\$ 1,341,252	\$ 1,399,502	\$ 1,451,502

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 zero interest financing.

HILLSBOROUGH CITY SCHOOL DISTRICT

2021-2022 BUDGET

FUND 21

BUILDING FUND

	<u>2019-20 Actuals</u>	<u>2020-21 Estimated Actuals</u>	<u>2021-22 Budget</u>
Beginning Balance	\$ 1,837,350	\$ 649,765	\$ 476,978
Total Income & Transfer In	\$ 23,234	8,000	2,000
Total Expenditures & Transfer Out	<u>\$ (1,210,818)</u>	<u>(180,787)</u>	<u>(478,978)</u>
Ending Balance	\$ 649,765	\$ 476,978	\$ 0

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

2021-2022 BUDGET

FUND 25

CAPITAL FACILITIES

	<u>2019-20 Actuals</u>	<u>2020-21 Estimated Actuals</u>	<u>2021-22 Budget</u>
Beginning Balance	\$ 107,423	\$ 2,585	\$ 114,187
Total Income & Transfer In	38,686	124,983	126,410
Total Expenditures & Transfer Out	<u>(143,523)</u>	<u>(13,381)</u>	<u>(237,000)</u>
Ending Balance	\$ 2,585	\$ 114,187	\$ 3,597

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.

Effective August 1, 2020, Bridge School will reduce its annual payment from \$100,000 to \$80,000 per year up front for three years.

HILLSBOROUGH CITY SCHOOL DISTRICT

2021-2022 BUDGET

FUND 40

SPECIAL RESERVE CAPITAL PROJECTS

	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Budget
Beginning Balance	\$ 132,087	\$ 171,542	\$ 165,093
Total Income & Transfer In	119,774	78,551	4,000
Total Expenditures & Transfer Out	<u>(80,319)</u>	<u>(85,000)</u>	<u>(80,000)</u>
Ending Balance	\$ 171,542	\$ 165,093	\$ 89,093

ENROLLMENT PROJECTIONS

Enrollment charts for the District, as a whole, from 1984-85 through 2021-22, are found on the next pages.

HILLSBOROUGH CITY SCHOOL DISTRICT
2021-22 BUDGET

AVERAGE DAILY ATTENDANCE COMPARISON PER P-2

<u>GRADE</u>	<u>2021-22 Projected</u>	<u>2020-21 P-2</u>	<u>2019-20 P-2</u>	<u>2018-19 P-2</u>	<u>2017-18 P-2</u>	<u>2016-17 P-2</u>
TK - 3	500	511	511	544	546	599
4 - 6	457	453	453	452	463	468
7 - 8	284	277	277	308	339	353
 <u>Special Education - NPS</u>						
TK - 3	0	1	1	1	1	0
4 - 6	0	1	1	1	2	2
7 - 8	3	1	1	1	4	0
 TOTAL DISTRICT A.D.A.	 1,244	 1,244	 1,244	 1,307	 1,354	 1,423

HILLSBOROUGH CITY SCHOOL

COMPARISON OF P2 ENROLLMENT - 1980-2021 ACTUAL AND 2021-2022 PROJECTED

SCHOOL YEAR	TK	K	1	2	3	4	5	TOTAL TK-5	6	7	8	TOTAL 6-8	GRAND TOTAL	CHG.	%
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	134	127	144	156	174	149	884	147	151	171	469	1,353	-52	-.037
2019-20	0	120	132	141	147	174	155	869	143	148	143	434	1,303	-50	-.037
2020-21**	0	107	126	138	144	146	168	829	148	144	149	441	1,270	-33	-.025
2021-22*		114	120	129	150	155	150	818	164	150	142	456	1274	4	0

NORTH SCHOOL

COMPARISON OF P2 ENROLLMENT - 1980-2021 ACTUAL AND 2021-2022 PROJECTED

SCHOOL YEAR	TK/K	1	GRADE				TOTAL TK-5	CHANGE	%
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	-18	-.056
2019-20	45	44	43	47	71	50	300	-17	-.054
2020-21**	35	43	45	42	49	70	284	-16	-.053
2021-22*	43	36	43	45	44	48	259	-20	-.070

* As of 5/26/21

** As of June 5, 2020

SOUTH SCHOOL

COMPARISON OF P2 ENROLLMENT - 1980-2021 ACTUAL AND 2021-2022 PROJECTED

SCHOOL YEAR	TK	K	GRADE					TOTAL TK-5	CHANGE	%
			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		33	31	43	41	34	37	219	-3	-.014
2020-21**		30	39	33	45	40	33	220	1	.005
2021-22*		31	41	41	41	49	38	241	21	0.0955

* As of 5/26/21

** As of June 5, 2020

WEST SCHOOL										
COMPARISON OF P2 ENROLLMENT - 1980-2021 ACTUAL AND 2021-2022 PROJECTED										
SCHOOL								TOTAL		
YEAR	TK	K	1	2	3	4	5	TK-5	CHANGE	%
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		42	57	55	59	69	68	350	-15	-.041
2020-21**		42	44	60	57	57	65	325	-25	-.071
2021-22*		37	43	45	62	62	62	311	-14	-.043

* As of 5/26/21

** As of June 5, 2020

CROCKER SCHOOL

COMPARISON OF P2 ENROLLMENT - 1980-2021 ACTUAL AND 2021-2022 PROJECTED

SCHOOL YEAR	GRADE			TOTAL	CHANGE	
	6	7	8	6-8		%
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	148	143	434	-35	-.075
2020-21**	148	144	149	441	-28	-.060
2021-22*	164	150	142	456	15	.034

** As of June 5, 2020

* As of 5/26/21

ANNUAL BUDGET REPORT:
July 1, 2021 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 Cerrito Ave, Hillsborough, CA 94010
Date: June 04, 2021

Place: 545 Eucalyptus Ave, Hillsborough
Date: June 09, 2021
Time: 06:00 PM

Adoption Date: June 22, 2021

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? <ul style="list-style-type: none">If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none">If yes, are they lifetime benefits?If yes, do benefits continue beyond age 65?If yes, are benefits funded by pay-as-you-go?		X
			X	
				X
				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: <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
				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 an update to the LCAP effective for the budget year?Adoption date of the LCAP or an update to the LCAP:		X
			Jun 22, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to 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.

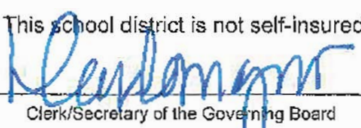
To the County Superintendent of Schools:

- () 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

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

- () 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 22, 2021

For additional information on this certification, please contact:

Name: Joyce Shen

Title: Chief Business Official

Telephone: (650) 548-4203

E-mail: jshen@hcsdk8.org

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
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		
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	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	22,842,502.00	721,796.64	23,564,298.64	23,756,264.79	722,207.56	24,478,472.35	3.9%
2) Federal Revenue		8100-8299	0.00	742,117.41	742,117.41	0.00	577,522.24	577,522.24	-22.2%
3) Other State Revenue		8300-8599	272,547.72	2,246,733.14	2,519,280.86	272,547.72	2,235,263.29	2,507,811.01	-0.5%
4) Other Local Revenue		8600-8799	4,011,754.47	2,297,194.84	6,308,949.31	4,097,852.81	2,377,092.00	6,474,944.81	2.6%
5) TOTAL, REVENUES			27,126,804.19	6,007,842.03	33,134,646.22	28,126,665.32	5,912,085.09	34,038,750.41	2.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	12,089,206.78	4,144,293.55	16,233,500.33	12,438,638.00	4,158,109.72	16,596,747.72	2.2%
2) Classified Salaries		2000-2999	2,236,927.00	1,962,997.34	4,199,924.34	2,348,977.00	2,035,387.45	4,384,364.45	4.4%
3) Employee Benefits		3000-3999	4,015,401.53	3,829,715.37	7,845,116.90	4,702,953.00	3,952,022.37	8,654,975.37	10.3%
4) Books and Supplies		4000-4999	887,040.30	330,132.79	1,217,173.09	1,101,981.25	278,292.00	1,380,273.25	13.4%
5) Services and Other Operating Expenditures		5000-5999	1,954,839.92	1,375,052.65	3,329,892.57	1,585,839.47	1,477,781.36	3,063,620.83	-8.0%
6) Capital Outlay		6000-6999	403,051.78	0.00	403,051.78	400,315.00	50,000.00	450,315.00	11.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	131,413.97	72,122.62	203,536.59	157,823.00	98,370.00	256,193.00	25.9%
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			21,717,881.28	11,714,314.32	33,432,195.60	22,736,526.72	12,049,962.90	34,786,489.62	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			5,408,922.91	(5,706,472.29)	(297,549.38)	5,390,138.60	(6,137,877.81)	(747,739.21)	151.3%
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	(5,891,342.92)	5,891,342.92	0.00	(5,884,848.81)	5,884,848.81	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,846,342.92)	5,891,342.92	45,000.00	(5,854,848.81)	5,884,848.81	30,000.00	-33.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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)			(437,420.01)	184,870.63	(252,549.38)	(464,710.21)	(253,029.00)	(717,739.21)	184.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,212,239.95	202,396.45	6,414,636.40	5,774,819.94	387,267.08	6,162,087.02	-3.9%
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)			6,212,239.95	202,396.45	6,414,636.40	5,774,819.94	387,267.08	6,162,087.02	-3.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,212,239.95	202,396.45	6,414,636.40	5,774,819.94	387,267.08	6,162,087.02	-3.9%
2) Ending Balance, June 30 (E + F1e)			5,774,819.94	387,267.08	6,162,087.02	5,310,109.73	134,238.08	5,444,347.81	-11.6%
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	110,901.69	0.00	110,901.69	110,901.69	0.00	110,901.69	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	387,267.08	387,267.08	0.00	134,238.08	134,238.08	-65.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	339,997.15	0.00	339,997.15	339,997.15	0.00	339,997.15	0.0%
Sick Banks/Vacation Accruals	0000	9760				264,997.15		264,997.15	
Site/Program Carryovers	0000	9760				75,000.00		75,000.00	
Sick Banks/Vacation Accruals	0000	9760	264,997.15		264,997.15				
Site/Program Carryovers	0000	9760	75,000.00		75,000.00				
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	2,008,031.74	0.00	2,008,031.74	2,090,189.38	0.00	2,090,189.38	4.1%
Unassigned/Unappropriated Amount		9790	3,310,889.36	0.00	3,310,889.36	2,764,021.51	0.00	2,764,021.51	-16.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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	5,774,819.94	387,267.08	6,162,087.02				
9) TOTAL, ASSETS			5,774,819.94	387,267.08	6,162,087.02				
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 (G9 + H2) - (I6 + J2)			5,774,819.94	387,267.08	6,162,087.02				

			2020-21 Estimated Actuals			2021-22 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)	
Description	Resource Codes	Object Codes							
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	248,756.00	0.00	248,756.00	248,756.00	0.00	248,756.00	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	73,341.00	0.00	73,341.00	73,341.00	0.00	73,341.00	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	21,399,597.00	0.00	21,399,597.00	22,313,359.79	0.00	22,313,359.79	4.3%
Unsecured Roll Taxes		8042	964,955.00	0.00	964,955.00	964,955.00	0.00	964,955.00	0.0%
Prior Years' Taxes		8043	(16,191.00)	0.00	(16,191.00)	(16,191.00)	0.00	(16,191.00)	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			22,842,502.00	0.00	22,842,502.00	23,756,264.79	0.00	23,756,264.79	4.0%
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	721,796.64	721,796.64	0.00	722,207.56	722,207.56	0.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			22,842,502.00	721,796.64	23,564,298.64	23,756,264.79	722,207.56	24,478,472.35	3.9%
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	238,360.35	238,360.35	0.00	235,097.28	235,097.28	-1.4%
Special Education Discretionary Grants		8182	0.00	7,439.06	7,439.06	0.00	5,794.96	5,794.96	-22.1%
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		31,513.00	31,513.00		223,375.00	223,375.00	608.8%
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		18,535.00	18,535.00		17,372.00	17,372.00	-6.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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		1,830.00	1,830.00		1,830.00	1,830.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	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	444,440.00	444,440.00	0.00	94,053.00	94,053.00	-78.8%
TOTAL, FEDERAL REVENUE			0.00	742,117.41	742,117.41	0.00	577,522.24	577,522.24	-22.2%
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	42,190.00	0.00	42,190.00	42,190.00	0.00	42,190.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	212,323.00	58,113.35	270,436.35	212,323.00	65,758.50	278,081.50	2.8%
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%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,500.00	1,500.00		1,500.00	1,500.00	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	2,187,119.79	2,205,154.51	18,034.72	2,168,004.79	2,186,039.51	-0.9%
TOTAL, OTHER STATE REVENUE			272,547.72	2,246,733.14	2,519,280.86	272,547.72	2,235,263.29	2,507,811.01	-0.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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	2,207,162.28	2,207,162.28	0.00	2,260,000.00	2,260,000.00	2.4%
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	86,330.56	86,330.56	0.00	102,732.00	102,732.00	19.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	239,817.00	0.00	239,817.00	418,194.51	0.00	418,194.51	74.4%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (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	3,663,117.20	3,702.00	3,666,819.20	3,570,838.03	14,360.00	3,585,198.03	-2.2%
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			4,011,754.47	2,297,194.84	6,308,949.31	4,097,852.81	2,377,092.00	6,474,944.81	2.6%
TOTAL, REVENUES			27,126,804.19	6,007,842.03	33,134,646.22	28,126,665.32	5,912,085.09	34,038,750.41	2.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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	9,598,214.58	3,924,582.55	13,522,797.13	9,870,071.00	3,937,517.72	13,807,588.72	2.1%
Certificated Pupil Support Salaries		1200	706,937.00	21,098.00	728,035.00	738,920.00	21,979.00	760,899.00	4.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,784,055.20	198,613.00	1,982,668.20	1,829,647.00	198,613.00	2,028,260.00	2.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,089,206.78	4,144,293.55	16,233,500.33	12,438,638.00	4,158,109.72	16,596,747.72	2.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	129,549.00	1,484,235.61	1,613,784.61	206,826.00	1,557,100.45	1,763,926.45	9.3%
Classified Support Salaries		2200	794,283.00	193,936.00	988,219.00	777,687.00	197,168.00	974,855.00	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	345,259.00	193,898.73	539,157.73	361,475.00	189,903.00	551,378.00	2.3%
Clerical, Technical and Office Salaries		2400	967,836.00	90,927.00	1,058,763.00	1,002,989.00	91,216.00	1,094,205.00	3.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,236,927.00	1,962,997.34	4,199,924.34	2,348,977.00	2,035,387.45	4,384,364.45	4.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,651,448.00	2,336,705.31	3,988,153.31	1,985,239.00	2,328,149.56	4,313,388.56	8.2%
PERS		3201-3202	463,694.88	418,084.59	881,779.47	540,171.00	467,099.91	1,007,270.91	14.2%
OASDI/Medicare/Alternative		3301-3302	368,868.36	231,178.29	600,046.65	388,370.00	233,847.68	622,217.68	3.7%
Health and Welfare Benefits		3401-3402	982,697.13	633,333.12	1,616,030.25	1,043,585.00	590,566.06	1,634,151.06	1.1%
Unemployment Insurance		3501-3502	7,171.31	3,234.84	10,406.15	108,204.00	76,805.00	185,009.00	1677.9%
Workers' Compensation		3601-3602	257,599.34	142,941.22	400,540.56	395,057.00	185,829.16	580,886.16	45.0%
OPEB, Allocated		3701-3702	207,025.00	20,747.00	227,772.00	187,648.00	25,487.00	213,135.00	-6.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	76,897.51	43,491.00	120,388.51	54,679.00	44,238.00	98,917.00	-17.8%
TOTAL, EMPLOYEE BENEFITS			4,015,401.53	3,829,715.37	7,845,116.90	4,702,953.00	3,952,022.37	8,654,975.37	10.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	14,551.00	6,548.00	21,099.00	New
Books and Other Reference Materials		4200	18,280.35	13,203.16	31,483.51	39,973.00	20,925.00	60,898.00	93.4%
Materials and Supplies		4300	779,031.39	300,542.92	1,079,574.31	816,140.25	211,944.00	1,028,084.25	-4.8%
Noncapitalized Equipment		4400	89,728.56	16,386.71	106,115.27	231,317.00	38,875.00	270,192.00	154.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			887,040.30	330,132.79	1,217,173.09	1,101,981.25	278,292.00	1,380,273.25	13.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	156,895.50	156,895.50	0.00	161,625.06	161,625.06	3.0%
Travel and Conferences		5200	62,620.66	27,125.09	89,745.75	74,394.00	116,345.12	190,739.12	112.5%
Dues and Memberships		5300	46,335.70	1,764.00	48,099.70	43,527.00	1,500.00	45,027.00	-6.4%
Insurance		5400 - 5450	142,190.38	0.00	142,190.38	157,944.00	0.00	157,944.00	11.1%
Operations and Housekeeping Services		5500	539,700.00	0.00	539,700.00	539,700.00	0.00	539,700.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	116,099.83	180,541.11	296,640.94	87,713.00	351,890.00	439,603.00	48.2%
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	926,800.44	1,008,673.81	1,935,474.25	546,879.00	846,311.18	1,393,190.18	-28.0%
Communications		5900	121,092.91	53.14	121,146.05	135,682.47	110.00	135,792.47	12.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,954,839.92	1,375,052.65	3,329,892.57	1,585,839.47	1,477,781.36	3,063,620.83	-8.0%

			2020-21 Estimated Actuals			2021-22 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)	
Description	Resource Codes	Object Codes							
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	403,051.78	0.00	403,051.78	400,315.00	50,000.00	450,315.00	11.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			403,051.78	0.00	403,051.78	400,315.00	50,000.00	450,315.00	11.7%
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	72,122.62	72,122.62	3,000.00	98,370.00	101,370.00	40.6%
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	72,387.97	0.00	72,387.97	95,790.00	0.00	95,790.00	32.3%
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	59,026.00	0.00	59,026.00	59,033.00	0.00	59,033.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			131,413.97	72,122.62	203,536.59	157,823.00	98,370.00	256,193.00	25.9%
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			21,717,881.28	11,714,314.32	33,432,195.60	22,736,526.72	12,049,962.90	34,786,489.62	4.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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	35,000.00	0.00	35,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	15,000.00	0.00	15,000.00	New
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 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%
(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	(5,891,342.92)	5,891,342.92	0.00	(5,884,848.81)	5,884,848.81	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			(5,891,342.92)	5,891,342.92	0.00	(5,884,848.81)	5,884,848.81	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(5,846,342.92)	5,891,342.92	45,000.00	(5,854,848.81)	5,884,848.81	30,000.00	-33.3%

			2020-21 Estimated Actuals			2021-22 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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	22,842,502.00	721,796.64	23,564,298.64	23,756,264.79	722,207.56	24,478,472.35	3.9%
2) Federal Revenue		8100-8299	0.00	742,117.41	742,117.41	0.00	577,522.24	577,522.24	-22.2%
3) Other State Revenue		8300-8599	272,547.72	2,246,733.14	2,519,280.86	272,547.72	2,235,263.29	2,507,811.01	-0.5%
4) Other Local Revenue		8600-8799	4,011,754.47	2,297,194.84	6,308,949.31	4,097,852.81	2,377,092.00	6,474,944.81	2.6%
5) TOTAL, REVENUES			27,126,804.19	6,007,842.03	33,134,646.22	28,126,665.32	5,912,085.09	34,038,750.41	2.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		12,742,288.64	9,628,924.97	22,371,213.61	14,048,170.47	9,666,761.78	23,714,932.25	6.0%
2) Instruction - Related Services	2000-2999		2,632,253.82	584,547.18	3,216,801.00	2,739,028.04	709,235.12	3,448,263.16	7.2%
3) Pupil Services	3000-3999		955,144.71	181,773.76	1,136,918.47	1,014,095.00	178,095.00	1,192,190.00	4.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		278,520.00	13,838.00	292,358.00	296,748.00	14,547.00	311,295.00	6.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,773,985.21	117,899.38	2,891,884.59	2,826,594.00	35,763.00	2,862,357.00	-1.0%
8) Plant Services	8000-8999		2,188,058.93	1,115,208.41	3,303,267.34	1,618,868.21	1,347,191.00	2,966,059.21	-10.2%
9) Other Outgo	9000-9999	Except 7600-7699	147,629.97	72,122.62	219,752.59	193,023.00	98,370.00	291,393.00	32.6%
10) TOTAL, EXPENDITURES			21,717,881.28	11,714,314.32	33,432,195.60	22,736,526.72	12,049,962.90	34,786,489.62	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			5,408,922.91	(5,706,472.29)	(297,549.38)	5,390,138.60	(6,137,877.81)	(747,739.21)	151.3%
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		(5,891,342.92)	5,891,342.92	0.00	(5,884,848.81)	5,884,848.81	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,846,342.92)	5,891,342.92	45,000.00	(5,854,848.81)	5,884,848.81	30,000.00	-33.3%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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)			(437,420.01)	184,870.63	(252,549.38)	(464,710.21)	(253,029.00)	(717,739.21)	184.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,212,239.95	202,396.45	6,414,636.40	5,774,819.94	387,267.08	6,162,087.02	-3.9%
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)			6,212,239.95	202,396.45	6,414,636.40	5,774,819.94	387,267.08	6,162,087.02	-3.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,212,239.95	202,396.45	6,414,636.40	5,774,819.94	387,267.08	6,162,087.02	-3.9%
2) Ending Balance, June 30 (E + F1e)			5,774,819.94	387,267.08	6,162,087.02	5,310,109.73	134,238.08	5,444,347.81	-11.6%
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	110,901.69	0.00	110,901.69	110,901.69	0.00	110,901.69	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	387,267.08	387,267.08	0.00	134,238.08	134,238.08	-65.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	339,997.15	0.00	339,997.15	339,997.15	0.00	339,997.15	0.0%
Sick Banks/Vacation Accruals	0000	9760				264,997.15		264,997.15	
Site/Program Carryovers	0000	9760				75,000.00		75,000.00	
Sick Banks/Vacation Accruals	0000	9760	264,997.15		264,997.15				
Site/Program Carryovers	0000	9760	75,000.00		75,000.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,008,031.74	0.00	2,008,031.74	2,090,189.38	0.00	2,090,189.38	4.1%
Unassigned/Unappropriated Amount		9790	3,310,889.36	0.00	3,310,889.36	2,764,021.51	0.00	2,764,021.51	-16.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	115.00	4,065.00	3434.8%
5) TOTAL, REVENUES			115.00	4,065.00	3434.8%
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	1,870.60	15,000.00	701.9%
5) Services and Other Operating Expenditures		5000-5999	1,852.00	1,188.00	-35.9%
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			3,722.60	16,188.00	334.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,607.60)	(12,123.00)	236.0%
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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,607.60)	2,877.00	-179.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,172.60	7,565.00	-32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,172.60	7,565.00	-32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,172.60	7,565.00	-32.3%
2) Ending Balance, June 30 (E + F1e)			7,565.00	10,442.00	38.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	7,565.00	10,442.00	38.0%
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	2020-21 Estimated Actuals	2021-22 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	7,565.00		
9) TOTAL, ASSETS			7,565.00		
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)			7,565.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	50.00	4,000.00	7900.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	65.00	65.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			115.00	4,065.00	3434.8%
TOTAL, REVENUES			115.00	4,065.00	3434.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	1,870.60	15,000.00	701.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,870.60	15,000.00	701.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	268.00	0.00	-100.0%
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	1,584.00	1,188.00	-25.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,852.00	1,188.00	-35.9%
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%
Lease Assets		6600	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			3,722.60	16,188.00	334.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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 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	2020-21 Estimated Actuals	2021-22 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	115.00	4,065.00	3434.8%
5) TOTAL, REVENUES			115.00	4,065.00	3434.8%
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		3,722.60	16,188.00	334.9%
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			3,722.60	16,188.00	334.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,607.60)	(12,123.00)	236.0%
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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,607.60)	2,877.00	-179.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,172.60	7,565.00	-32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,172.60	7,565.00	-32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,172.60	7,565.00	-32.3%
2) Ending Balance, June 30 (E + F1e)			7,565.00	10,442.00	38.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	7,565.00	10,442.00	38.0%
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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,000.00	7,200.00	-34.5%
5) TOTAL, REVENUES			11,000.00	7,200.00	-34.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,000.00	7,200.00	-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	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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,000.00	7,200.00	-34.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	575,706.76	586,706.76	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			575,706.76	586,706.76	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			575,706.76	586,706.76	1.9%
2) Ending Balance, June 30 (E + F1e)			586,706.76	593,906.76	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	586,706.76	593,906.76	1.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	586,706.76		
9) TOTAL, ASSETS			586,706.76		
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)			586,706.76		

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,000.00	7,200.00	-34.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,000.00	7,200.00	-34.5%
TOTAL, REVENUES			11,000.00	7,200.00	-34.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,000.00	7,200.00	-34.5%
5) TOTAL, REVENUES			11,000.00	7,200.00	-34.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,000.00	7,200.00	-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	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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,000.00	7,200.00	-34.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	575,706.76	586,706.76	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			575,706.76	586,706.76	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			575,706.76	586,706.76	1.9%
2) Ending Balance, June 30 (E + F1e)			586,706.76	593,906.76	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	586,706.76	593,906.76	1.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	23,250.00	17,000.00	-26.9%
5) TOTAL, REVENUES			23,250.00	17,000.00	-26.9%
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)			23,250.00	17,000.00	-26.9%
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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			58,250.00	52,000.00	-10.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,341,251.73	1,399,501.73	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,341,251.73	1,399,501.73	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,341,251.73	1,399,501.73	4.3%
2) Ending Balance, June 30 (E + F1e)			1,399,501.73	1,451,501.73	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,399,501.73	1,451,501.73	3.7%
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	2020-21 Estimated Actuals	2021-22 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	1,399,501.73		
9) TOTAL, ASSETS			1,399,501.73		
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)			1,399,501.73		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	23,250.00	17,000.00	-26.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,250.00	17,000.00	-26.9%
TOTAL, REVENUES			23,250.00	17,000.00	-26.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 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	23,250.00	17,000.00	-26.9%
5) TOTAL, REVENUES			23,250.00	17,000.00	-26.9%
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)			23,250.00	17,000.00	-26.9%
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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			58,250.00	52,000.00	-10.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,341,251.73	1,399,501.73	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,341,251.73	1,399,501.73	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,341,251.73	1,399,501.73	4.3%
2) Ending Balance, June 30 (E + F1e)			1,399,501.73	1,451,501.73	3.7%
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	1,399,501.73	1,451,501.73	3.7%
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	2020-21 Estimated Actuals	2021-22 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	8,000.00	2,000.00	-75.0%
5) TOTAL, REVENUES			8,000.00	2,000.00	-75.0%
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	68,754.00	24,800.00	-63.9%
6) Capital Outlay		6000-6999	112,033.00	454,177.96	305.4%
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			180,787.00	478,977.96	164.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(172,787.00)	(476,977.96)	176.0%
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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(172,787.00)	(476,977.96)	176.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	649,764.96	476,977.96	-26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			649,764.96	476,977.96	-26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			649,764.96	476,977.96	-26.6%
2) Ending Balance, June 30 (E + F1e)			476,977.96	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	476,977.96	0.00	-100.0%
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	2020-21 Estimated Actuals	2021-22 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	476,977.96		
9) TOTAL, ASSETS			476,977.96		
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)			476,977.96		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	8,000.00	2,000.00	-75.0%
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			8,000.00	2,000.00	-75.0%
TOTAL, REVENUES			8,000.00	2,000.00	-75.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	24,800.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	43,954.00	24,800.00	-43.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			68,754.00	24,800.00	-63.9%
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	112,033.00	454,177.96	305.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			112,033.00	454,177.96	305.4%
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			180,787.00	478,977.96	164.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
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	2020-21 Estimated Actuals	2021-22 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	8,000.00	2,000.00	-75.0%
5) TOTAL, REVENUES			8,000.00	2,000.00	-75.0%
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		180,787.00	478,977.96	164.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			180,787.00	478,977.96	164.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(172,787.00)	(476,977.96)	176.0%
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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(172,787.00)	(476,977.96)	176.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	649,764.96	476,977.96	-26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			649,764.96	476,977.96	-26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			649,764.96	476,977.96	-26.6%
2) Ending Balance, June 30 (E + F1e)			476,977.96	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	476,977.96	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	124,983.20	126,410.00	1.1%
5) TOTAL, REVENUES			124,983.20	126,410.00	1.1%
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	13,381.40	237,000.00	1671.1%
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			13,381.40	237,000.00	1671.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			111,601.80	(110,590.00)	-199.1%
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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			111,601.80	(110,590.00)	-199.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,585.09	114,186.89	4317.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,585.09	114,186.89	4317.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,585.09	114,186.89	4317.1%
2) Ending Balance, June 30 (E + F1e)			114,186.89	3,596.89	-96.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	114,186.89	3,596.89	-96.8%
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	2020-21 Estimated Actuals	2021-22 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	114,186.89		
9) TOTAL, ASSETS			114,186.89		
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)			114,186.89		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	410.00	410.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	124,573.20	126,000.00	1.1%
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			124,983.20	126,410.00	1.1%
TOTAL, REVENUES			124,983.20	126,410.00	1.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	0.00	230,000.00	New
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	13,381.40	7,000.00	-47.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,381.40	237,000.00	1671.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
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			13,381.40	237,000.00	1671.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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 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	2020-21 Estimated Actuals	2021-22 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	124,983.20	126,410.00	1.1%
5) TOTAL, REVENUES			124,983.20	126,410.00	1.1%
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		13,381.40	237,000.00	1671.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,381.40	237,000.00	1671.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			111,601.80	(110,590.00)	-199.1%
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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			111,601.80	(110,590.00)	-199.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,585.09	114,186.89	4317.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,585.09	114,186.89	4317.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,585.09	114,186.89	4317.1%
2) Ending Balance, June 30 (E + F1e)			114,186.89	3,596.89	-96.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	114,186.89	3,596.89	-96.8%
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	2020-21 Estimated Actuals	2021-22 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	78,551.37	4,000.00	-94.9%
5) TOTAL, REVENUES			78,551.37	4,000.00	-94.9%
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	5,000.00	0.00	-100.0%
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			5,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			73,551.37	4,000.00	-94.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,448.63)	(76,000.00)	1078.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171,542.08	165,093.45	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			171,542.08	165,093.45	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,542.08	165,093.45	-3.8%
2) Ending Balance, June 30 (E + F1e)			165,093.45	89,093.45	-46.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	165,093.45	89,093.45	-46.0%
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	2020-21 Estimated Actuals	2021-22 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	165,093.45		
9) TOTAL, ASSETS			165,093.45		
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)			165,093.45		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	73,333.37	0.00	-100.0%
Interest		8660	5,218.00	4,000.00	-23.3%
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			78,551.37	4,000.00	-94.9%
TOTAL, REVENUES			78,551.37	4,000.00	-94.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	0.00	-100.0%
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	0.00	-100.0%
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%
Lease Assets		6600	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			5,000.00	0.00	-100.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
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	2020-21 Estimated Actuals	2021-22 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	78,551.37	4,000.00	-94.9%
5) TOTAL, REVENUES			78,551.37	4,000.00	-94.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			73,551.37	4,000.00	-94.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,448.63)	(76,000.00)	1078.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171,542.08	165,093.45	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			171,542.08	165,093.45	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,542.08	165,093.45	-3.8%
2) Ending Balance, June 30 (E + F1e)			165,093.45	89,093.45	-46.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	165,093.45	89,093.45	-46.0%
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	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 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	3,402,911.86	3,402,911.86	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,402,911.86	3,402,911.86	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,402,911.86	3,402,911.86	0.0%
2) Ending Balance, June 30 (E + F1e)			3,402,911.86	3,402,911.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,402,911.86	3,402,911.86	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	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals			2021-22 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)	1,243.78	1,243.78	1,243.78	1,244.00	1,244.00	1,244.00
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)	1,243.78	1,243.78	1,243.78	1,244.00	1,244.00	1,244.00
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)	1,243.78	1,243.78	1,243.78	1,244.00	1,244.00	1,244.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	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				80,000.00		
Other Sources/Uses Detail								
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								

July 1 Budget
2021-22 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	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			6,567,586.00	5,152,900.01	4,109,069.62	1,476,977.13	988,066.52	99,590.26	8,226,540.45	6,707,849.25
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		25,807.00	25,807.00	91,212.00	25,807.00		65,404.00	10,323.00	6,052.00
Property Taxes	8020-8079					920,427.86	1,066,766.15	9,604,791.58	1,540,091.46	
Miscellaneous Funds	8080-8099							318,170.47		
Federal Revenue	8100-8299				353,948.00	247,732.99	(238,106.99)	63,253.00	12,466.00	
Other State Revenue	8300-8599				95,126.11	1,473,594.98	40,025.00	85,493.25		
Other Local Revenue	8600-8799		3,409.95	4,638.93	3,173.69	28,481.30	1,176,661.15	1,116,898.63	181,935.54	1,126,240.00
Interfund Transfers In	8910-8929					80,000.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			29,216.95	30,445.93	543,459.80	2,776,044.13	2,045,345.31	11,254,010.93	1,744,816.00	1,132,292.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		251,678.25	190,200.00	1,615,487.00	1,615,487.00	1,615,487.00	1,615,487.00	1,615,487.00	1,615,487.00
Classified Salaries	2000-2999		194,263.33	256,009.00	393,409.00	393,409.00	393,409.00	393,409.00	393,409.00	393,409.00
Employee Benefits	3000-3999		152,364.85	160,578.00	834,203.00	834,203.00	834,203.00	834,203.00	834,203.00	834,203.00
Books and Supplies	4000-4999		59,542.59	204,723.53	107,100.71	107,100.71	107,100.71	107,100.71	107,100.71	107,100.71
Services	5000-5999		355,861.96	114,420.37	249,333.85	249,333.85	249,333.85	249,333.85	249,333.85	249,333.85
Capital Outlay	6000-6599		400,315.00	50,000.00						
Other Outgo	7000-7499		4,825.42	6,560.74						
Interfund Transfers Out	7600-7629								50,000.00	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,418,851.40	982,491.64	3,199,533.56	3,199,533.56	3,199,533.56	3,199,533.56	3,249,533.56	3,199,533.56
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	8,804.00								
Accounts Receivable	9200-9299	635,720.00	162,014.40	79,026.91	26,567.76	5,950.00	241,626.99	4,007.00	17,003.08	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	110,901.69	69,094.30							
Other Current Assets	9340									(750.00)
Deferred Outflows of Resources	9490									
SUBTOTAL		755,425.69	231,108.70	79,026.91	26,567.76	5,950.00	241,626.99	4,007.00	17,003.08	(750.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(563,382.67)	256,160.24	170,811.59	2,586.49	71,371.18	(24,085.00)	(68,465.82)	30,976.72	(164,544.72)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(563,382.67)	256,160.24	170,811.59	2,586.49	71,371.18	(24,085.00)	(68,465.82)	30,976.72	(164,544.72)
<u>Nonoperating</u>										
Suspense Clearing	9910			0.00						
TOTAL BALANCE SHEET ITEMS		1,318,808.36	(25,051.54)	(91,784.68)	23,981.27	(65,421.18)	265,711.99	72,472.82	(13,973.64)	163,794.72
E. NET INCREASE/DECREASE (B - C + D)			(1,414,685.99)	(1,043,830.39)	(2,632,092.49)	(488,910.61)	(888,476.26)	8,126,950.19	(1,518,691.20)	(1,903,446.84)
F. ENDING CASH (A + E)			5,152,900.01	4,109,069.62	1,476,977.13	988,066.52	99,590.26	8,226,540.45	6,707,849.25	4,804,402.41
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		4,804,402.41	2,889,794.66	6,570,796.78	4,822,546.66				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	58,688.00	2,853.00		108,847.00			420,800.00	420,800.00
Property Taxes	8020-8079	1,101,933.28	5,994,215.42		3,107,239.04			23,335,464.79	23,335,464.79
Miscellaneous Funds	8080-8099		346,291.61		57,745.48			722,207.56	722,207.56
Federal Revenue	8100-8299	6,881.98	3,544.35	3,375.00	124,427.91			577,522.24	577,522.24
Other State Revenue	8300-8599	(3,718.11)	4,778.00	522,426.00	290,085.78			2,507,811.01	2,507,811.01
Other Local Revenue	8600-8799	230,944.44	617,502.28	859,964.56	1,125,094.34			6,474,944.81	6,474,944.81
Interfund Transfers In	8910-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,394,729.59	6,969,184.66	1,385,765.56	4,813,439.55	0.00	0.00	34,118,750.41	34,118,750.41
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,615,487.00	1,615,487.00	1,615,487.00	1,615,486.47			16,596,747.72	16,596,747.72
Classified Salaries	2000-2999	393,409.00	393,409.00	393,409.00	393,411.12			4,384,364.45	4,384,364.45
Employee Benefits	3000-3999	834,203.00	834,203.00	834,203.00	834,205.52			8,654,975.37	8,654,975.37
Books and Supplies	4000-4999	107,100.71	107,100.71	107,100.71	107,100.74	45,000.00		1,380,273.25	1,380,273.25
Services	5000-5999	249,333.85	249,333.85	249,333.85	249,333.85	100,000.00		3,063,620.83	3,063,620.83
Capital Outlay	6000-6599							450,315.00	450,315.00
Other Outgo	7000-7499				244,806.84			256,193.00	256,193.00
Interfund Transfers Out	7600-7629							50,000.00	50,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,199,533.56	3,199,533.56	3,199,533.56	3,444,344.54	145,000.00	0.00	34,836,489.62	34,836,489.62
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							536,196.14	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	(124.16)	(65,867.40)	(2,997.00)	(636.00)			(530.26)	
Other Current Assets	9340							(750.00)	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(124.16)	(65,867.40)	(2,997.00)	(636.00)	0.00	0.00	534,915.88	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	109,679.62	22,781.58	(68,514.88)	(157.75)			338,599.25	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		109,679.62	22,781.58	(68,514.88)	(157.75)	0.00	0.00	338,599.25	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(109,803.78)	(88,648.98)	65,517.88	(478.25)	0.00	0.00	196,316.63	
E. NET INCREASE/DECREASE (B - C + D)		(1,914,607.75)	3,681,002.12	(1,748,250.12)	1,368,616.76	(145,000.00)	0.00	(521,422.58)	(717,739.21)
F. ENDING CASH (A + E)		2,889,794.66	6,570,796.78	4,822,546.66	6,191,163.42				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,046,163.42	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			6,191,163.42	5,105,048.88	4,269,658.11	1,267,919.34	515,577.46	(150,490.09)	7,960,761.82	6,244,436.80
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		25,807.00	25,807.00	91,212.00	25,807.00		65,404.00	10,323.00	6,052.00
Property Taxes	8020-8079					920,427.86	1,066,766.15	9,604,791.58	1,540,091.46	
Miscellaneous Funds	8080-8099							318,170.47		
Federal Revenue	8100-8299			202,086.91				63,253.00	12,466.00	
Other State Revenue	8300-8599				95,126.11	1,473,594.98	40,025.00	85,493.25		
Other Local Revenue	8600-8799				3,173.69	28,481.30	1,176,661.15	1,116,898.63		1,126,240.00
Interfund Transfers In	8910-8929					80,000.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			25,807.00	227,893.91	189,511.80	2,528,311.14	2,283,452.30	11,254,010.93	1,562,880.46	1,132,292.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		260,000.00	200,210.00	1,635,237.18	1,635,237.18	1,635,237.18	1,635,237.18	1,635,237.18	1,635,237.18
Classified Salaries	2000-2999		200,542.00	260,009.00	395,011.16	395,011.16	395,011.16	395,011.16	395,011.16	395,011.16
Employee Benefits	3000-3999		160,535.00	170,578.00	851,339.99	851,339.99	851,339.99	851,339.99	851,339.99	851,339.99
Books and Supplies	4000-4999		60,424.00	214,723.00	58,424.83	58,424.83	58,424.83	58,424.83	58,424.83	58,424.83
Services	5000-5999		400,544.00	119,420.00	250,737.88	250,737.88	250,737.88	250,737.88	250,737.88	250,737.88
Capital Outlay	6000-6599									
Other Outgo	7000-7499		4,825.00	6,560.00	24,480.80	24,480.80	24,480.80	24,480.80	24,480.80	24,480.80
Interfund Transfers Out	7600-7629								50,000.00	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,086,870.00	971,500.00	3,215,231.84	3,215,231.84	3,215,231.84	3,215,231.84	3,265,231.84	3,215,231.84
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	8,804.00								
Accounts Receivable	9200-9299	635,720.00	162,014.40	79,026.91	26,567.76	5,950.00	241,626.99	4,007.00	17,003.08	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	110,901.69	69,094.30							
Other Current Assets	9340									(750.00)
Deferred Outflows of Resources	9490									
SUBTOTAL		755,425.69	231,108.70	79,026.91	26,567.76	5,950.00	241,626.99	4,007.00	17,003.08	(750.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(563,382.67)	256,160.24	170,811.59	2,586.49	71,371.18	(24,085.00)	(68,465.82)	30,976.72	(164,544.72)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(563,382.67)	256,160.24	170,811.59	2,586.49	71,371.18	(24,085.00)	(68,465.82)	30,976.72	(164,544.72)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,318,808.36	(25,051.54)	(91,784.68)	23,981.27	(65,421.18)	265,711.99	72,472.82	(13,973.64)	163,794.72
E. NET INCREASE/DECREASE (B - C + D)			(1,086,114.54)	(835,390.77)	(3,001,738.77)	(752,341.88)	(666,067.55)	8,111,251.91	(1,716,325.02)	(1,919,145.12)
F. ENDING CASH (A + E)			5,105,048.88	4,269,658.11	1,267,919.34	515,577.46	(150,490.09)	7,960,761.82	6,244,436.80	4,325,291.68
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		4,325,291.68	2,394,985.65	5,520,333.15	6,740,131.57				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	58,688.00	2,853.00	108,847.00				420,800.00	420,800.00
Property Taxes	8020-8079	1,101,933.28	5,454,259.08	3,107,239.04	1,254,241.50			24,049,749.95	24,049,749.95
Miscellaneous Funds	8080-8099		346,291.61		124,427.91			788,889.99	788,889.99
Federal Revenue	8100-8299	6,881.98	3,544.35	3,375.00				291,607.24	291,607.24
Other State Revenue	8300-8599	(3,718.11)	4,778.00	290,086.78				1,985,386.01	1,985,386.01
Other Local Revenue	8600-8799	230,944.44	617,502.28	859,964.56	965,078.76			6,124,944.81	6,124,944.81
Interfund Transfers In	8910-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,394,729.59	6,429,228.32	4,369,512.38	2,343,748.17	0.00	0.00	33,741,378.00	33,741,378.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,635,237.18	1,635,237.18	1,635,237.18	1,635,237.16			16,812,581.78	16,812,581.78
Classified Salaries	2000-2999	395,011.16	395,011.16	395,011.16	395,011.20			4,410,662.64	4,410,662.64
Employee Benefits	3000-3999	851,339.99	851,339.99	851,339.99	851,340.02			8,844,512.93	8,844,512.93
Books and Supplies	4000-4999	58,424.83	58,424.83	58,424.83	58,424.86	45,000.00		904,395.33	904,395.33
Services	5000-5999	250,737.88	250,737.88	250,737.88	250,737.91	150,000.00		3,177,342.83	3,177,342.83
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499	24,480.80	24,480.80	24,480.80	24,480.80			256,193.00	256,193.00
Interfund Transfers Out	7600-7629							50,000.00	50,000.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		3,215,231.84	3,215,231.84	3,215,231.84	3,215,231.95	195,000.00	0.00	34,455,688.51	34,455,688.51
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							536,196.14	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	(124.16)	(65,867.40)	(2,997.00)	(636.00)			(530.26)	
Other Current Assets	9340							(750.00)	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(124.16)	(65,867.40)	(2,997.00)	(636.00)	0.00	0.00	534,915.88	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	109,679.62	22,781.58	(68,514.88)	(157.75)			338,599.25	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		109,679.62	22,781.58	(68,514.88)	(157.75)	0.00	0.00	338,599.25	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(109,803.78)	(88,648.98)	65,517.88	(478.25)	0.00	0.00	196,316.63	
E. NET INCREASE/DECREASE (B - C + D)		(1,930,306.03)	3,125,347.50	1,219,798.42	(871,962.03)	(195,000.00)	0.00	(517,993.88)	(714,310.51)
F. ENDING CASH (A + E)		2,394,985.65	5,520,333.15	6,740,131.57	5,868,169.54				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,673,169.54	

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	24,478,472.35	3.19%	25,259,439.94	2.74%	25,952,269.77
2. Federal Revenues	8100-8299	577,522.24	-49.51%	291,607.24	0.00%	291,607.24
3. Other State Revenues	8300-8599	2,507,811.01	-20.83%	1,985,386.01	0.00%	1,985,386.01
4. Other Local Revenues	8600-8799	6,474,944.81	-5.41%	6,124,944.81	0.00%	6,124,944.81
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)		34,118,750.41	-1.11%	33,741,378.00	2.05%	34,434,207.83
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,596,747.72		16,812,581.78
b. Step & Column Adjustment				233,813.00		233,813.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(17,978.94)		313,141.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,596,747.72	1.30%	16,812,581.78	3.25%	17,359,535.78
2. Classified Salaries						
a. Base Salaries				4,384,364.45		4,410,662.64
b. Step & Column Adjustment				62,062.00		62,062.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(35,763.81)		73,358.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,384,364.45	0.60%	4,410,662.64	3.07%	4,546,082.64
3. Employee Benefits	3000-3999	8,654,975.37	2.19%	8,844,512.93	3.27%	9,133,864.99
4. Books and Supplies	4000-4999	1,380,273.25	-34.48%	904,395.33	0.00%	904,395.33
5. Services and Other Operating Expenditures	5000-5999	3,063,620.83	3.71%	3,177,342.83	-5.61%	2,999,068.77
6. Capital Outlay	6000-6999	450,315.00	-100.00%	0.00	0.00%	90,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	256,193.00	0.00%	256,193.00	0.00%	256,193.00
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)		34,836,489.62	-1.09%	34,455,688.51	2.56%	35,339,140.51
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(717,739.21)		(714,310.51)		(904,932.68)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,162,087.02		5,444,347.81		4,730,037.30
2. Ending Fund Balance (Sum lines C and D1)		5,444,347.81		4,730,037.30		3,825,104.62
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	115,901.69		0.00		0.00
b. Restricted	9740	134,238.08		131,512.58		128,787.08
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	339,997.15		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,090,189.38		0.00		0.00
2. Unassigned/Unappropriated	9790	2,764,021.51		4,598,524.72		3,696,317.54
f. Total Components of Ending Fund Balance		5,444,347.81		4,730,037.30		3,825,104.62
(Line D3f must agree with line D2)						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,090,189.38		0.00		0.00
c. Unassigned/Unappropriated	9790	2,764,021.51		4,598,524.72		3,696,317.54
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	593,906.76		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)		5,448,117.65		4,598,524.72		3,696,317.54
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.64%		13.35%		10.46%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,244.00		1,244.00		1,244.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		34,836,489.62		34,455,688.51		35,339,140.51
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)		34,836,489.62		34,455,688.51		35,339,140.51
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)		1,045,094.69		1,033,670.66		1,060,174.22
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,045,094.69		1,033,670.66		1,060,174.22
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	23,756,264.79	3.29%	24,537,232.38	2.82%	25,230,062.21
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	4,097,852.81	-8.54%	3,747,852.81	0.00%	3,747,852.81
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%	
c. Contributions	8980-8999	(5,884,848.81)	10.32%	(6,492,308.12)	0.10%	(6,498,682.12)
6. Total (Sum lines A1 thru A5c)		22,321,816.51	-0.79%	22,145,324.79	3.10%	22,831,780.62
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,438,638.00		12,760,935.00
b. Step & Column Adjustment				187,121.00		187,121.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				135,176.00		366,350.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,438,638.00	2.59%	12,760,935.00	4.34%	13,314,406.00
2. Classified Salaries						
a. Base Salaries				2,348,977.00		2,252,525.00
b. Step & Column Adjustment				23,574.00		23,574.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(120,026.00)		43,705.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,348,977.00	-4.11%	2,252,525.00	2.99%	2,319,804.00
3. Employee Benefits	3000-3999	4,702,953.00	4.84%	4,930,664.00	4.75%	5,165,066.00
4. Books and Supplies	4000-4999	1,101,981.25	-31.49%	754,978.33	0.00%	754,978.33
5. Services and Other Operating Expenditures	5000-5999	1,585,839.47	22.96%	1,949,984.47	1.12%	1,971,910.47
6. Capital Outlay	6000-6999	400,315.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	157,823.00	0.00%	157,823.00	0.00%	157,823.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)		22,786,526.72	0.31%	22,856,909.80	3.84%	23,733,987.80
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(464,710.21)		(711,585.01)		(902,207.18)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,774,819.94		5,310,109.73		4,598,524.72
2. Ending Fund Balance (Sum lines C and D1)		5,310,109.73		4,598,524.72		3,696,317.54
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	115,901.69				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	339,997.15				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,090,189.38				
2. Unassigned/Unappropriated	9790	2,764,021.51		4,598,524.72		3,696,317.54
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,310,109.73		4,598,524.72		3,696,317.54

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,090,189.38		0.00		0.00
c. Unassigned/Unappropriated	9790	2,764,021.51		4,598,524.72		3,696,317.54
(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	593,906.76				
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		5,448,117.65		4,598,524.72		3,696,317.54
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.						
Budgets were shifted between restricted and unrestricted due to the one-time funds such as ESSER II, AB 86/SB 86 Expanded Learning Opportunities Grants, and ESSER III-American Rescue Plan Act (ARPA). The District also just became eligible for Title I and III starting 2020-21.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	722,207.56	0.00%	722,207.56	0.00%	722,207.56
2. Federal Revenues	8100-8299	577,522.24	-49.51%	291,607.24	0.00%	291,607.24
3. Other State Revenues	8300-8599	2,235,263.29	-23.37%	1,712,838.29	0.00%	1,712,838.29
4. Other Local Revenues	8600-8799	2,377,092.00	0.00%	2,377,092.00	0.00%	2,377,092.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	5,884,848.81	10.32%	6,492,308.12	0.10%	6,498,682.12
6. Total (Sum lines A1 thru A5c)		11,796,933.90	-1.70%	11,596,053.21	0.05%	11,602,427.21
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,158,109.72		4,051,646.78
b. Step & Column Adjustment				46,692.00		46,692.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(153,154.94)		(53,209.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,158,109.72	-2.56%	4,051,646.78	-0.16%	4,045,129.78
2. Classified Salaries						
a. Base Salaries				2,035,387.45		2,158,137.64
b. Step & Column Adjustment				38,488.00		38,488.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				84,262.19		29,653.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,035,387.45	6.03%	2,158,137.64	3.16%	2,226,278.64
3. Employee Benefits	3000-3999	3,952,022.37	-0.97%	3,913,848.93	1.40%	3,968,798.99
4. Books and Supplies	4000-4999	278,292.00	-46.31%	149,417.00	0.00%	149,417.00
5. Services and Other Operating Expenditures	5000-5999	1,477,781.36	-16.95%	1,227,358.36	-16.31%	1,027,158.30
6. Capital Outlay	6000-6999	50,000.00	-100.00%		0.00%	90,000.00
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)		12,049,962.90	-3.74%	11,598,778.71	0.05%	11,605,152.71
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(253,029.00)		(2,725.50)		(2,725.50)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		387,267.08		134,238.08		131,512.58
2. Ending Fund Balance (Sum lines C and D1)		134,238.08		131,512.58		128,787.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	134,238.08		131,512.58		128,787.08
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		134,238.08		131,512.58		128,787.08

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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.						
Budgets were shifted between restricted and unrestricted due to the one-time funds such as ESSER II, AB 86/SB 86 Expanded Learning Opportunities Grant, and ESSER III-American Rescue Plan Act (ARPA). The District also jsut became eligible for Title I and III starting 2020-21.						

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 (2018-19)				
District Regular	1,354	1,414		
Charter School				
Total ADA	1,354	1,414	N/A	Met
Second Prior Year (2019-20)				
District Regular	1,287	1,244		
Charter School				
Total ADA	1,287	1,244	3.3%	Not Met
First Prior Year (2020-21)				
District Regular	1,244	1,244		
Charter School		0		
Total ADA	1,244	1,244	0.0%	Met
Budget Year (2021-22)				
District Regular	1,244			
Charter School	0			
Total ADA	1,244			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

District had declined enrollment in prior years but has bounced back for the coming 21-22 school year.

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	1,358	1,352		
Charter School				
Total Enrollment	1,358	1,352	0.4%	Met
Second Prior Year (2019-20)				
District Regular	1,287	1,290		
Charter School				
Total Enrollment	1,287	1,290	N/A	Met
First Prior Year (2020-21)				
District Regular	1,270	1,268		
Charter School				
Total Enrollment	1,270	1,268	0.2%	Met
Budget Year (2021-22)				
District Regular	1,274			
Charter School				
Total Enrollment	1,274			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	1,305	1,352	
Charter School		0	
Total ADA/Enrollment	1,305	1,352	96.5%
Second Prior Year (2019-20)			
District Regular	1,244	1,290	
Charter School			
Total ADA/Enrollment	1,244	1,290	96.4%
First Prior Year (2020-21)			
District Regular	1,244	1,268	
Charter School	0		
Total ADA/Enrollment	1,244	1,268	98.1%
Historical Average Ratio:			97.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.5%

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 (2021-22)				
District Regular	1,244	1,274		
Charter School	0			
Total ADA/Enrollment	1,244	1,274	97.6%	Not Met
1st Subsequent Year (2022-23)				
District Regular	1,244	1,274		
Charter School				
Total ADA/Enrollment	1,244	1,274	97.6%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	1,244	1,274		
Charter School				
Total ADA/Enrollment	1,244	1,274	97.6%	Not 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)

District 20-21 P2 ADA was same as 19-20 P2 ADA. During the 20-21 school year, attendance rate increased from before the COVID-19 pandemic.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,243.78	1,244.00		
b. Prior Year ADA (Funded)		1,243.78	1,244.00	0.00
c. Difference (Step 1a minus Step 1b)		0.22	(1,244.00)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.02%	-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. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.02%	-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 (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	22,421,702.00	23,335,464.79	24,116,432.38	24,809,262.21
Percent Change from Previous Year		4.08%	3.35%	2.87%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		3.08% to 5.08%	2.35% to 4.35%	1.87% to 3.87%

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	22,842,502.00	23,756,264.79	24,537,232.38	25,230,062.21
District's Projected Change in LCFF Revenue:		4.00%	3.29%	2.82%
Basic Aid Standard:		3.08% to 5.08%	2.35% to 4.35%	1.87% to 3.87%
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)

The District is a community-funded, basic aid district. The increase of local property taxes drives the increase of the LCFF revenues. It is projected that property taxes will increase by 4.27% into 2021-22, then 3.5% into 2022-23, and 3% increase into 23-24.

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 (2018-19)	16,546,507.44	19,546,828.27	84.7%
Second Prior Year (2019-20)	17,519,225.19	20,544,342.26	85.3%
First Prior Year (2020-21)	18,341,535.31	21,717,881.28	84.5%
	Historical Average Ratio:		84.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	3.0%	3.0%	3.0%
	81.8% to 87.8%	81.8% to 87.8%	81.8% to 87.8%

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 (2021-22)	19,490,568.00	22,736,526.72	85.7%	Met
1st Subsequent Year (2022-23)	19,944,124.00	22,806,909.80	87.4%	Met
2nd Subsequent Year (2023-24)	20,799,276.00	23,683,987.80	87.8%	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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.02%	-100.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.98% to 10.02%	-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%):	-4.98% to 5.02%	-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 (2020-21)	742,117.41		
Budget Year (2021-22)	577,522.24	-22.18%	Yes
1st Subsequent Year (2022-23)	291,607.24	-49.51%	Yes
2nd Subsequent Year (2023-24)	291,607.24	0.00%	No

Explanation:
(required if Yes)

In 20-21 the District received \$433,990 CARES Act money plus 10% of the ESSER II money; In 21-22 we expect to receive the cash reporting driven ESSER II money as well as ESSER III (American Rescue Plan Act-ARPA money). The total one-time Federal revenues is 22.18% from 20-21 to 21-22. Then in 22-23, it is projected there will be no more one-time Federal revenues.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	2,519,280.86		
Budget Year (2021-22)	2,507,811.01	-0.46%	No
1st Subsequent Year (2022-23)	1,985,386.01	-20.83%	Yes
2nd Subsequent Year (2023-24)	1,985,386.01	0.00%	No

Explanation:
(required if Yes)

In 21-22 we expect to receive the other 50% of the ELOG money. Then in 22-23, it is projected there will be no more one-time state revenues.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	6,308,949.31		
Budget Year (2021-22)	6,474,944.81	2.63%	No
1st Subsequent Year (2022-23)	6,124,944.81	-5.41%	Yes
2nd Subsequent Year (2023-24)	6,124,944.81	0.00%	No

Explanation:
(required if Yes)

District parcel tax rate increased for 21-22, resulting more local revenues.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	1,217,173.09		
Budget Year (2021-22)	1,380,273.25	13.40%	Yes
1st Subsequent Year (2022-23)	904,395.33	-34.48%	Yes
2nd Subsequent Year (2023-24)	904,395.33	0.00%	No

Explanation:
(required if Yes)

District started many instructional subscriptions during the 20-21 school year and is planning to fully continue all at full cost through next year. The district also will have \$390,000 purchase of new education presentation system, student devices, and 33 teacher new laptops in 21-22 that will not repeat to this extent in 22-23.

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

First Prior Year (2020-21)	3,329,892.57		
Budget Year (2021-22)	3,063,620.83	-8.00%	Yes
1st Subsequent Year (2022-23)	3,177,342.83	3.71%	Yes
2nd Subsequent Year (2023-24)	2,999,068.77	-5.61%	Yes

Explanation:
(required if Yes)

Opening schools in person starting 10/12/2021 has increased the district's services and operational costs to keep the school communities safe and healthy. The new ELOG money requires the District to provide further services in 21-22 but overall operation cost has incurred majorly in 20-21. The district is also scheduled to replace Crocker gym roof in 22-23, costing \$333,000 whereas no similar maintenance projects are scheduled in 23-24.

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 (2020-21)	9,570,347.58		
Budget Year (2021-22)	9,560,278.06	-0.11%	Met
1st Subsequent Year (2022-23)	8,401,938.06	-12.12%	Not Met
2nd Subsequent Year (2023-24)	8,401,938.06	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	4,547,065.66		
Budget Year (2021-22)	4,443,894.08	-2.27%	Met
1st Subsequent Year (2022-23)	4,081,738.16	-8.15%	Not Met
2nd Subsequent Year (2023-24)	3,903,464.10	-4.37%	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)

In 20-21 the District received \$433,990 CARES Act money plus 10% of the ESSER II money; In 21-22 we expect to receive the cash reporting driven ESSER II money as well as ESSER III (American Rescue Plan Act-ARPA money). The total one-time Federal revenues is 22.18% from 20-21 to 21-22. Then in 22-23, it is projected there will be no more one-time Federal revenues.

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

In 21-22 we expect to receive the other 50% of the ELOG money. Then in 22-23, it is projected there will be no more one-time state revenues.

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

District parcel tax rate increased for 21-22, resulting more local revenues.

- 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 started many instructional subscriptions during the 20-21 school year and is planning to fully continue all at full cost through next year. The district also will have \$390,000 purchase of new education presentation system, student devices, and 33 teacher new laptops in 21-22 that will not repeat to this extent in 22-23.

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

Opening schools in person starting 10/12/2021 has increased the district's services and operational costs to keep the school communities safe and healthy. The new ELOG money requires the District to provide further services in 21-22 but overall operation cost has incurred majorly in 20-21. The district is also scheduled to replace Crocker gym roof in 22-23, costing \$333,000 whereas no similar maintenance projects are scheduled in 23-24.

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. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)

33,245,669.62

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

- c. Net Budgeted Expenditures and Other Financing Uses

33,245,669.62

3% Required
Minimum Contribution
(Line 2c times 3%)

997,370.09

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

1,019,330.00

Status

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 (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,830,696.79	2,480,775.69	2,594,738.50
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,763,721.54	3,920,072.55	3,310,889.36
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)	5,594,418.33	6,400,848.24	5,905,627.86
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	30,511,613.13	31,751,148.85	33,467,195.60
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	30,511,613.13	31,751,148.85	33,467,195.60
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	18.3%	20.2%	17.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.1%	6.7%	5.9%

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 (2018-19)	1,028,708.88	19,581,828.27	N/A	Met
Second Prior Year (2019-20)	27,486.46	20,658,727.61	N/A	Met
First Prior Year (2020-21)	(437,420.01)	21,752,881.28	2.0%	Met
Budget Year (2021-22) (Information only)	(464,710.21)	22,786,526.72		

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 (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	5,156,044.61	5,156,044.61	0.0%	Met
Second Prior Year (2019-20)	6,184,753.49	6,184,753.49	0.0%	Met
First Prior Year (2020-21)	5,719,637.21	6,212,239.95	N/A	Met
Budget Year (2021-22) (Information only)	5,774,819.94			

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 \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,244	1,244	1,244
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):

No

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	34,836,489.62	34,455,688.51	35,339,140.51
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)	34,836,489.62	34,455,688.51	35,339,140.51
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,045,094.69	1,033,670.66	1,060,174.22
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,045,094.69	1,033,670.66	1,060,174.22

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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)	2,090,189.38		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,764,021.51	4,598,524.72	3,696,317.54
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)	593,906.76		
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)	5,448,117.65	4,598,524.72	3,696,317.54
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.64%	13.35%	10.46%
District's Reserve Standard (Section 10B, Line 7):	1,045,094.69	1,033,670.66	1,060,174.22
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(5,891,342.92)			
Budget Year (2021-22)	(5,884,848.81)	(6,494.11)	-0.1%	Met
1st Subsequent Year (2022-23)	(6,492,308.12)	607,459.31	10.3%	Not Met
2nd Subsequent Year (2023-24)	(6,498,682.12)	6,374.00	0.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	80,000.00			
Budget Year (2021-22)	80,000.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	80,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	80,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	35,000.00			
Budget Year (2021-22)	50,000.00	15,000.00	42.9%	Met
1st Subsequent Year (2022-23)	50,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The District receives ELOG and ESSER III money to provide additional support to students in 21-22. With these funds being one-time and gone in 22-23, the District will contribute as needed.

- 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.

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- 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, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	21	51	7433	3,278,922
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				3,278,922

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	52,056	60,000	60,000	60,000
Certificates of Participation				
General Obligation Bonds	3,148,084	3,389,646	3,617,623	3,897,304
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	3,200,140	3,449,646	3,677,623	3,957,304
Has total annual payment increased over prior year (2020-21)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The debt is paid by Hillsborough taxpayers.

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 measurement date of the OPEB valuation

Data must be entered.

0.00
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
807,881.00	829,557.00	829,557.00
213,135.00	213,135.00	213,135.00

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	114.8	115.7	112.7	112.7

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
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

161,969

7. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,143,324	1,257,656	1,383,422
80.0%	80.0%	80.0%
10.0%	10.0%	10.0%

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
180,000	180,000	180,000

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	50.6	50.6	50.6	50.6

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
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)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

43,791

7. Amount included for any tentative salary schedule increases

Budget Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)

0

0

0

Classified (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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
469,356	516,292	567,921
80.0%	80.0%	80.0%
10.0%	10.0%	10.0%

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		
----	--	--

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Classified (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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
48,000	48,000	48,000

Classified (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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	15.0	15.0	15.0	15.0

**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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Negotiations Not Settled

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

36,851

4. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
150,211	165,232	181,755
80.0%	80.0%	80.0%
10.0%	10.0%	10.0%

**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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
16,000	16,000	16,000
1.0%	1.0%	1.0%

**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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 22, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	<div>No</div>
A2. Is the system of personnel position control independent from the payroll system?	<div>Yes</div>
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)	<div>No</div>
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	<div>No</div>
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?	<div>No</div>
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<div>No</div>
A7. Is the district's financial system independent of the county office system?	<div>No</div>
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)	<div>No</div>
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	<div>No</div>

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
2021-22 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 95). 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 95. 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 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. 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
2020-21 Estimated Actuals
Technical Review Checks

Hillsborough City Elementary

San Mateo County

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

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

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-7425-0-0000-0000-9340 7425 9340 308,965.00
 Explanation:ELOG money will carryover to 21-22 to spend per Expenditure Plan.

01-7426-0-0000-0000-9340 7426 9340 35,440.00
 Explanation:ELOG money will carryover to 21-22 per Expenditue Plan.

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

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

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

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

INTRAFFD-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 95). 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 95. 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 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. 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/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

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									
68908	5 digit District code or 7 digit School code (from the CDS code)				LEA: Hillsborough City Elementary				
NEW CHARTER?	Is this calculation for a new charter school? (select from drop down list)				Projection Title: 2021-22 Budget				
District	Projection Type				Created by: Joyce Shen				
					Email: jshen@hcsdk8.org				
6/4/2021	Projection Date				Phone: (650) 548-4203				

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4	
Hillsborough City Elementary (68908)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27

(1) UNIVERSAL ASSUMPTIONS									
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	3.70%	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%
Statutory COLA	2.71%	3.26%	2.31%	1.70%	2.48%	3.11%	3.54%		
Augmentation/(COLA Suspension)	0.99%	0.00%	-2.31%	3.37%	0.00%	0.00%	0.00%		
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	30.74345708%	16.13801139%	37.69258175%	37.69%	37.69%	37.69%	37.69%	37.69%	37.69%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	30.50770954%	16.08698870%	37.69258175%	37.69%	37.69%	37.69%	37.69%	37.69%	37.69%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year	\$ -								

Hillsborough City Elementary (68908)		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF										
NEW CHARTER SCHOOLS		New Charter School Name: <input type="text"/>								
		Year that charter starts operation (select from drop down list): 2021-22								
(a) TRANSFER OF IN-LIEU PROPERTY TAX										
Note: Charter schools should contact sponsoring district(s) for In-lieu estimate										
I-4	F-6 / F-7 In-Lieu of Property Tax	-	-	-						
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)										
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-	-						
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-	-						
A-1, A-2, A-3	Enrollment	-	-	-	1,274	1,274	1,274			
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-	-						
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-	-						
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-	49	49	49			
		<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>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	3.85%	3.85%	3.85%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	3.85%	3.85%	3.85%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location										
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.										
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	3.85%	3.85%	3.85%			
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	3.85%	3.85%	3.85%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	3.85%	3.85%	3.85%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)										
Enter P2 Data - Note: Charter School ADA is always funded on Current Year										
B-1	Grades TK-3	-	-	-	500.00	500.00	500.00			
B-2	Grades 4-6	-	-	-	457.00	457.00	457.00			
B-3	Grades 7-8	-	-	-	287.00	287.00	287.00			
B-4	Grades 9-12	-	-	-						
	SUBTOTAL ADA	-	-	-	1,244.00	1,244.00	1,244.00	-	-	-
	RATIO: ADA to Enrollment	-	-	-	0.98	0.98	0.98	-	-	-
(e) OTHER LCFF ADJUSTMENTS										
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.										
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.										
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -						
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -						

Hillsborough City Elementary (68908)		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF										
		NO		Is your district required to transfer in-lieu taxes to a charter school?						
		NO		Does your district have a necessary small school?						
(a) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION										
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES	YES
(b) PROPERTY TAXES										
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 20,174,236	\$ 21,330,188	\$ 22,342,060	\$ 23,335,465	\$ 24,116,432	\$ 24,809,262			
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -						
	Less In-Lieu transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 20,174,236	\$ 21,330,188	\$ 22,342,060	\$ 23,335,465	\$ 24,116,432	\$ 24,809,262	\$ -	\$ -	\$ -
(c) OTHER LCFF ADJUSTMENTS										
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.										
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -						
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -						
(d) UNDUPLICATED PUPIL PERCENTAGE										
A-1.2 / A-3.2	District Enrollment (second prior year)	1,483	1,405	1,352						
A-1.1 / A-3.1	District Enrollment (first prior year)	1,405	1,352	1,290						
A-1 / A-3	District Enrollment	1,352	1,290	1,268	1,274	1,274	1,274			
A-2.2 / A-4.2	COE Enrollment (second prior year)	-	-	-						
A-2.1 / A-4.1	COE Enrollment (first prior year)	-	-	-						
A-2 / A-4	COE Enrollment	-	-	-						
	Total Enrollment	1,352	1,290	1,268	1,274	1,274	1,274	-	-	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	24	48	51						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	48	51	40						
B-1 / B-3	District Unduplicated Pupil Count	51	40	53	49	49	49			
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	-	-	-						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	-	-	-						
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-						
	Total Unduplicated Pupil Count	51	40	53	49	49	49	-	-	-
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	3.77%	3.10%	4.18%	3.85%	3.85%	3.85%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	2.90%	3.43%	3.68%	3.71%	3.96%	3.85%	0.00%	0.00%	0.00%

Hillsborough City Elementary (68908)		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(e) AVERAGE DAILY ATTENDANCE (ADA)										
Enter ADA by grade span. The calculator will determine the greater of current or prior year ADA (hold harmless) for each year's funding calculation .										
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)										
B-1, D-6	Grades TK-3	544.80	511.36	511.36	500.00	500.00	500.00			
B-2, D-7	Grades 4-6	452.64	453.48	453.48	457.00	457.00	457.00			
B-3, D-8	Grades 7-8	308.72	277.01	277.01	284.00	284.00	284.00			
B-4, D-9	Grades 9-12	-	-	-						
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)										
E-1, D-17	Grades TK-3	-	0.83	0.83	-	-	-			
E-2, D-18	Grades 4-6	0.95	0.31	0.31	-	-	-			
E-3, D-19	Grades 7-8	0.33	0.79	0.79	3.00	3.00	3.00			
E-4, D-20	Grades 9-12	-	-	-						
District Basic Aid ADA (For calculating EPA only; this ADA is not included in the LCFF funding calculation).										
DISTRICT TOTAL		1,307.44	1,243.78	1,243.78	1,244.00	1,244.00	1,244.00	-	-	-
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)										
E-6, E-11	Grades TK-3	-	-	-						
E-7, E-12	Grades 4-6	-	-	-						
E-8, E-13	Grades 7-8	-	-	-						
E-9, E-14	Grades 9-12	-	-	-						
COUNTY TOTAL		-	-	-	-	-	-	-	-	-
RATIO: District ADA-to-Enrollment		96.70%	96.42%	98.09%	97.65%	97.65%	97.65%	0.00%	0.00%	0.00%
RATIO: County ADA-to-Enrollment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(f) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT										
If applicable, enter prior year ADA for students transferring to or from <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year.										
ADA transfer: Student from District to Charter (cross fiscal year)										
A-6	Grades TK-3	-	-	-						
A-7	Grades 4-6	-	-	-						
A-8	Grades 7-8	-	-	-						
A-9	Grades 9-12	-	-	-						
ADA transfer: Student from Charter to District (cross fiscal year)										
A-11	Grades TK-3	-	-	-						
A-12	Grades 4-6	-	-	-						
A-13	Grades 7-8	-	-	-						
A-14	Grades 9-12	-	-	-						
Difference (if diff. < 0, no adj. to PY ADA)		-	-	-	-	-	-	-	-	-

Hillsborough City Elementary (68908) - 2021-22 Budget										6/4/2021		v.22.1b											
LOCAL CONTROL FUNDING FORMULA										2018-19				2019-20									
LCFF ENTITLEMENT CALCULATION																							
										COLA & Augmentation		Unduplicated Pupil Percentage											
Calculation Factors										3.70%		2.90% 2.90%											
										ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3										546.91	\$ 7,459	\$ 776	\$ 48	\$ -	\$ 4,529,926	545.63	\$ 7,702	\$ 801	\$ 58	\$ -	\$ 4,671,319		
Grades 4-6										464.46	7,571		44	-	3,536,822	452.95	7,818		54	-	3,565,455		
Grades 7-8										339.88	7,796		45	-	2,665,072	309.51	8,050		55	-	2,508,648		
Grades 9-12										-	9,034	235	54	-	-	-	9,329	243	66	-	-		
Subtract Necessary Small School ADA and Funding										-	-	-	-	-	-	-	-	-	-	-	-		
Total Base, Supplemental, and Concentration Grant											\$ 10,245,533	\$ 424,402	\$ 61,885	\$ -	\$ 10,731,820		\$ 10,235,161	\$ 437,050	\$ 73,211	\$ -	\$ 10,745,422		
NSS Allowance											-				-		-				-		
TOTAL BASE										1,351.25	\$ 10,245,533	\$ 424,402	\$ 61,885	\$ -	\$ 10,731,820	1,308.09	\$ 10,235,161	\$ 437,050	\$ 73,211	\$ -	\$ 10,745,422		
ADD ONS:																							
Targeted Instructional Improvement Block Grant															\$ -						\$ -		
Home-to-School Transportation															-						-		
Small School District Bus Replacement Program															-						-		
ECONOMIC RECOVERY TARGET PAYMENT														3/4	-						-		
LCFF ENTITLEMENT															\$ 10,731,820						\$ 10,745,422		
STATE AID CALCULATION																							
Miscellaneous Adjustments															-						-		
Adjusted LCFF Entitlement															10,731,820						10,745,422		
Local Revenue (including RDA)															(20,174,236)						(21,330,188)		
Gross State Aid															\$ -						\$ -		
MINIMUM STATE AID CALCULATION																							
												12-13 Rate	2018-19 ADA	MINIMUM STATE AID			12-13 Rate	2019-20 ADA	Minimum State Aid				
2012-13 RL/Charter Gen BG adjusted for ADA												\$ 5,070.89	1,351.25	\$ 6,852,040			\$ 5,070.89	1,308.09	\$ 6,633,181				
2012-13 NSS Allowance (deficit)														-		-			-				
Minimum State Aid Adjustments														-		-			-				
Less Current Year Property Taxes/In-Lieu														(20,174,236)		(21,330,188)							
Subtotal State Aid for Historical RL/Charter General BG														-		-			-				
Categorical funding from 2012-13 net of fair share reduction														172,044		172,044			172,044				
Charter School Categorical Block Grant adjusted for ADA												-	-	-		-	-		-				
Minimum State Aid Guarantee Before Proration Factor														172,044		172,044			172,044				
Proration Factor														-		-			-				
Minimum State Aid Guarantee														\$ 172,044		\$ 172,044			\$ 172,044				
CHARTER SCHOOL MINIMUM STATE AID OFFSET																							
LCFF Entitlement														-		-			-				
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			\$ 172,044				
ADDITIONAL STATE AID (Additional SA)														\$ -		\$ -			\$ -				
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)														\$ 10,731,820					\$ 10,745,422				
Change Over Prior Year																0.13%	\$ 13,602						
LCFF Entitlement Per ADA														\$ 7,942					\$ 8,215				
Per-ADA Change Over Prior Year																3.44%	\$ 273						
Basic Aid Status (school districts only)														Basic Aid					Basic Aid				
LCFF SOURCES INCLUDING EXCESS TAXES																							
												2018-19					Increase		2019-20				
State Aid												\$ 172,044				0.00%	-		\$ 172,044				
Education Protection Account												270,250							261,618				
Property Taxes Net of In-Lieu Transfers												20,174,236				5.73%	1,155,952		21,330,188				
Charter In-Lieu Taxes												-				0.00%	-		-				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)												\$ 20,616,530				5.61%	1,155,952		\$ 21,763,850				

Hillsborough City Elementary (68908) - 2021-22 Budget							6/4/2021		v.22.1b													
LOCAL CONTROL FUNDING FORMULA							2020-21					2021-22										
LCFF ENTITLEMENT CALCULATION																						
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage							COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage						
	0.00%		0.00%		3.68%							5.07%		0.00%		3.71%						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total				
Grades TK-3	512.19	\$ 7,702	\$ 801	\$ 63	\$ -	\$ 4,387,206	511.36	\$ 8,092	\$ 842	\$ 66	\$ -	\$ 4,602,388	453.48	8,214		61	-	3,752,524				
Grades 4-6	453.79	7,818		58	-	3,573,841	280.01	8,458		63	-	2,385,898	-	9,802	255	75	-	-				
Grades 7-8	277.80	8,050		59	-	2,252,749	-	-	-	-	-	-	-	-	-	-	-	-				
Grades 9-12	-	9,329	243	70	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Subtract Necessary Small School ADA and Funding																						
Total Base, Supplemental, and Concentration Grant							\$ 9,728,907 \$ 410,265 \$ 74,624 \$ - \$ 10,213,796							\$ 10,231,135 \$ 430,565 \$ 79,110 \$ - \$ 10,740,810								
NSS Allowance							-							-								
TOTAL BASE							1,243.78 \$ 9,728,907 \$ 410,265 \$ 74,624 \$ - \$ 10,213,796							1,244.85 \$ 10,231,135 \$ 430,565 \$ 79,110 \$ - \$ 10,740,810								
ADD ONS:																						
Targeted Instructional Improvement Block Grant							\$ -							\$ -								
Home-to-School Transportation							-							-								
Small School District Bus Replacement Program							-							-								
ECONOMIC RECOVERY TARGET PAYMENT							-							-								
LCFF ENTITLEMENT							\$ 10,213,796							\$ 10,740,810								
STATE AID CALCULATION																						
Miscellaneous Adjustments							-							-								
Adjusted LCFF Entitlement							10,213,796							10,740,810								
Local Revenue (including RDA)							(22,342,060)							(23,335,465)								
Gross State Aid							\$ -							\$ -								
MINIMUM STATE AID CALCULATION																						
							12-13 Rate		2020-21 ADA		Minimum State Aid		12-13 Rate		2021-22 ADA		Minimum State Aid					
2012-13 RL/Charter Gen BG adjusted for ADA							\$ 5,070.89		1,243.78		\$ 6,307,072		\$ 5,070.89		1,244.85		\$ 6,312,497					
2012-13 NSS Allowance (deficit)							-							-								
Minimum State Aid Adjustments							-							-								
Less Current Year Property Taxes/In-Lieu							(22,342,060)							(23,335,465)								
Subtotal State Aid for Historical RL/Charter General BG							-							-								
Categorical funding from 2012-13 net of fair share reduction							172,044							172,044								
Charter School Categorical Block Grant adjusted for ADA							-							-								
Minimum State Aid Guarantee Before Proration Factor							172,044							172,044								
Proration Factor							0.00%							0.00%								
Minimum State Aid Guarantee							\$ 172,044							\$ 172,044								
CHARTER SCHOOL MINIMUM STATE AID OFFSET																						
LCFF Entitlement							-							-								
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 Entitlement (before COE transfer, Choice & Charter Supplemental)							\$ 10,213,796							\$ 10,740,810								
Change Over Prior Year							-4.95%		(531,626)				5.16%		527,014							
LCFF Entitlement Per ADA							8,212							8,628								
Per-ADA Change Over Prior Year							-0.04%		(3)				5.07%		416							
Basic Aid Status (school districts only)							Basic Aid							Basic Aid								
LCFF SOURCES INCLUDING EXCESS TAXES																						
							Increase		2020-21				Increase		2021-22							
State Aid							0.00%		-		\$ 172,044		0.00%		-		\$ 172,044					
Education Protection Account							248,756							248,970								
Property Taxes Net of In-Lieu Transfers							4.74%		1,011,872		22,342,060		4.45%		993,405		23,335,465					
Charter In-Lieu Taxes							0.00%		-		-		0.00%		-		-					
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)							4.65%		1,011,872		\$ 22,762,860		4.36%		993,405		\$ 23,756,479					

Hillsborough City Elementary (68908) - 2021-22 Budget						6/4/2021	v.22.1b	v.22.1b					
LOCAL CONTROL FUNDING FORMULA						2022-23		2023-24					
LCFF ENTITLEMENT CALCULATION													
						COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	
Calculation Factors						2.48%	0.00%	3.96%	3.96%	3.11%	0.00%	3.85%	3.85%
						ADA	Base	Grade Span	Supplemental	ADA	Base	Grade Span	Supplemental
									Concentration				Concentration
									Total				Total
Grades TK-3						500.00	\$ 8,293	\$ 862	\$ 73	500.00	\$ 8,551	\$ 889	\$ 73
Grades 4-6						457.00	8,418		67	457.00	8,680		67
Grades 7-8						287.00	8,668		69	287.00	8,938		69
Grades 9-12						-	10,045	261	82	-	10,357	269	82
Subtract Necessary Small School ADA and Funding						-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant							\$ 10,481,242	\$ 431,000	\$ 86,425		\$ 10,807,466	\$ 444,500	\$ 86,640
NSS Allowance							-	-	-		-	-	-
TOTAL BASE						1,244.00	\$ 10,481,242	\$ 431,000	\$ 86,425	1,244.00	\$ 10,807,466	\$ 444,500	\$ 86,640
ADD ONS:													
Targeted Instructional Improvement Block Grant									\$ -				\$ -
Home-to-School Transportation									-				-
Small School District Bus Replacement Program									-				-
ECONOMIC RECOVERY TARGET PAYMENT									-				-
LCFF ENTITLEMENT									\$ 10,998,667				\$ 11,338,606
STATE AID CALCULATION													
Miscellaneous Adjustments									-				-
Adjusted LCFF Entitlement									10,998,667				11,338,606
Local Revenue (including RDA)									(24,116,432)				(24,809,262)
Gross State Aid									\$ -				\$ -
MINIMUM STATE AID CALCULATION													
							12-13 Rate	2022-23 ADA	Minimum State Aid		12-13 Rate	2023-24 ADA	Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA							\$ 5,070.89	1,244.00	\$ 6,308,187		\$ 5,070.89	1,244.00	\$ 6,308,187
2012-13 NSS Allowance (deficit)									-				-
Minimum State Aid Adjustments									-				-
Less Current Year Property Taxes/In-Lieu									(24,116,432)				(24,809,262)
Subtotal State Aid for Historical RL/Charter General BG									-				-
Categorical funding from 2012-13 net of fair share reduction									172,044				172,044
Charter School Categorical Block Grant adjusted for ADA									-				-
Minimum State Aid Guarantee Before Proration Factor									172,044				172,044
Proration Factor									0.00%				0.00%
Minimum State Aid Guarantee									\$ 172,044				\$ 172,044
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement									-				-
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 Entitlement (before COE transfer, Choice & Charter Supplemental)									\$ 10,998,667				\$ 11,338,606
Change Over Prior Year							2.40%	257,857			3.09%	339,939	
LCFF Entitlement Per ADA									8,841				9,115
Per-ADA Change Over Prior Year							2.47%	213			3.10%	274	
Basic Aid Status (school districts only)									Basic Aid				Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES													
								Increase	2022-23			Increase	2023-24
State Aid							0.00%	-	\$ 172,044		0.00%	-	\$ 172,044
Education Protection Account									248,800				248,800
Property Taxes Net of In-Lieu Transfers							3.35%	780,968	24,116,432		2.87%	692,830	24,809,262
Charter In-Lieu Taxes							0.00%	-	-		0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)							3.29%	780,968	\$ 24,537,276		2.82%	692,830	\$ 25,230,106

Hillsborough City Elementary (68908) - 2021-22 Budget						6/4/21				
EDUCATION PROTECTION ACCOUNT										
Certification Period:										
	Est. Annual 2019-20	2020-21	Est. Annual 2020-21	2021-22	Est. Annual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	1,308.09	1,243.78	1,243.78	1,244.85	1,244.85	1,244.00	1,244.00	1,241.00	-	-
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 261,618	\$ 248,756	\$ 248,756	\$ 248,970	\$ 248,970	\$ 248,800	\$ 248,800	\$ 248,200	\$ -	\$ -
EPA PROPORTIONATE SHARE CAP										
Adjusted Total Revenue Limit	\$ 6,633,194	\$ 6,307,084	\$ 6,307,084	\$ 6,312,510	\$ 6,312,510	\$ 6,308,200	\$ 6,308,200	\$ 6,292,987	\$ -	\$ -
Current Year Adjusted NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 6,633,194	\$ 6,307,084	\$ 6,307,084	\$ 6,312,510	\$ 6,312,510	\$ 6,308,200	\$ 6,308,200	\$ 6,292,987	\$ -	\$ -
B-13 Local Revenue/In-Lieu of Property Taxes	\$ 21,330,188	\$ 22,342,060	\$ 22,342,060	\$ 23,335,465	\$ 23,335,465	\$ 24,116,432	\$ 24,809,262	\$ -	\$ -	\$ -
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,292,987	\$ -	\$ -
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$6,633,194	\$ 6,307,084	\$6,307,084	\$6,312,510	\$6,312,510	\$6,308,200	\$6,308,200	\$6,292,987	\$-	\$-
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	N/A	37.69258175%	N/A	37.69000000%	N/A	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 1,070,466	\$ 2,377,303	\$ 2,377,303	\$ 2,379,185	\$ 2,379,185	\$ 2,377,560	\$ 2,377,560	\$ 2,371,827	\$ -	\$ -
EPA ENTITLEMENT										
D-1 EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 261,618	\$ 248,756	\$ 248,756	\$ 248,970	\$ 248,970	\$ 248,800	\$ 248,800	\$ 2,371,827	\$ -	\$ -
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	261,618	248,756	248,756	248,970	248,970	248,800	248,800	2,371,827	-	-
D-4 Prior Year Annual Adjustment	N/A	\$ -	N/A	\$ -	N/A	-	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	N/A	\$ 248,756	N/A	\$ 248,970	N/A	248,800	248,800	2,371,827	-	-
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	16.13801139%	37.69258175%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	N/A	\$ 248,756	N/A	\$ 248,970	N/A	248,800	248,800	2,371,827	-	-

Hillsborough City Elementary (68908) - 2021-22 Budget				6/4/2021				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$10,235,161	\$9,728,907	\$10,231,135	\$10,481,242	\$10,807,466	\$11,162,195	\$-	\$-
Grade Span Adjustment	437,050	410,265	430,565	431,000	444,500	460,500	-	-
Supplemental Grant	73,211	74,624	79,110	86,425	86,640	-	-	-
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$10,745,422	\$10,213,796	\$10,740,810	\$10,998,667	\$11,338,606	\$11,622,695	\$-	\$-
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	172,044	172,044
Total LCFF Entitlement	10,745,422	10,213,796	10,740,810	10,998,667	11,338,606	11,622,695	172,044	172,044
LCFF Entitlement Per ADA	\$ 8,215	\$ 8,212	\$ 8,628	\$ 8,841	\$ 9,115	\$ 9,366	\$ -	\$ -
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 9,250,868	\$ 172,044	\$ 172,044
EPA (for LCFF Calculation purposes)	\$ 261,618	\$ 248,756	\$ 248,970	\$ 248,800	\$ 248,800	\$ 2,371,827	\$ -	\$ -
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 21,330,188	\$ 22,342,060	\$ 23,335,465	\$ 24,116,432	\$ 24,809,262	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-
<i>Property Taxes net of In-Lieu</i>	<i>\$ 21,330,188</i>	<i>\$ 22,342,060</i>	<i>\$ 23,335,465</i>	<i>\$ 24,116,432</i>	<i>\$ 24,809,262</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
TOTAL FUNDING	21,763,850	22,762,860	23,756,479	24,537,276	25,230,106	11,622,695	172,044	172,044
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Non-Basic Aid</i>		
Excess Taxes	\$ 10,756,810	\$ 12,300,308	\$ 12,766,699	\$ 13,289,809	\$ 13,642,700	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ 261,618	\$ 248,756	\$ 248,970	\$ 248,800	\$ 248,800	\$ -	\$ -	\$ -
Total LCFF Entitlement	10,745,422	10,213,796	10,740,810	10,998,667	11,338,606	11,622,695	172,044	172,044
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	16.13801139%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
EPA (for LCFF Calculation purposes)	\$ 261,618	\$ 248,756	\$ 248,970	\$ 248,800	\$ 248,800	\$ 2,371,827	\$ -	\$ -
EPA, Current Year (Object Code 8012)	\$ 261,618	\$ 248,756	\$ 248,970	\$ 248,800	\$ 248,800	\$ 2,371,827	\$ -	\$ -
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 2.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Hillsborough City Elementary (68908) - 2021-22 Budget				6/4/2021				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
LCAP Percentage to Increase or Improve Services								
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 10,672,211	\$ 10,139,172	\$ 10,661,700	\$ 10,912,242	\$ 11,251,966	\$ 11,622,695	\$ 172,044	\$ 172,044
Supplemental and Concentration Grant funding in the LCAP year	\$ 73,211	\$ 74,624	\$ 79,110	\$ 86,425	\$ 86,640	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services	0.69%	0.74%	0.74%	0.79%	0.77%	0.00%	0.00%	0.00%
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	1,290	1,268	1,274	1,274	1,274	-	-	-
COE Enrollment	-	-	-	-	-	-	-	-
Total Enrollment	1,290	1,268	1,274	1,274	1,274	0	0	0
Unduplicated Pupil Count	40	53	49	49	49	-	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	40	53	49	49	49	0	0	0
Rolling %, Supplemental Grant	3.4300%	3.6800%	3.7100%	3.9600%	3.8500%	0.0000%	0.0000%	0.0000%
Rolling %, Concentration Grant	3.4300%	3.6800%	3.7100%	3.9600%	3.8500%	0.0000%	0.0000%	0.0000%

Hillsborough City Elementary (68908) - 2021-22 Budget				6/4/2021				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF LCFF ADA								
Prior Year ADA for the Hold Harmless - (net of current year charter shift)								
Grades TK-3	544.80	511.36	511.36	500.00	500.00	500.00	-	-
Grades 4-6	452.64	453.48	453.48	457.00	457.00	457.00	-	-
Grades 7-8	308.72	277.01	277.01	284.00	284.00	284.00	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,306.16	1,241.85	1,241.85	1,241.00	1,241.00	1,241.00	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,306.16	1,241.85	1,241.85	1,241.00	1,241.00	1,241.00	-	-
Current Year ADA								
Grades TK-3	511.36	511.36	500.00	500.00	500.00	-	-	-
Grades 4-6	453.48	453.48	457.00	457.00	457.00	-	-	-
Grades 7-8	277.01	277.01	284.00	284.00	284.00	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,241.85	1,241.85	1,241.00	1,241.00	1,241.00	-	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,241.85	1,241.85	1,241.00	1,241.00	1,241.00	-	-	-
Change in LCFF ADA (excludes NSS ADA)	(64.31)	-	(0.85)	-	-	(1,241.00)	-	-
	Decline	No Change	Decline	No Change	No Change	Decline	No Change	No Change
Funded LCFF ADA for the Hold Harmless								
Grades TK-3	544.80	511.36	511.36	500.00	500.00	500.00	-	-
Grades 4-6	452.64	453.48	453.48	457.00	457.00	457.00	-	-
Grades 7-8	308.72	277.01	277.01	284.00	284.00	284.00	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1,306.16	1,241.85	1,241.85	1,241.00	1,241.00	1,241.00	-	-
	Prior	Current	Prior	Current	Current	Prior	Current	Current
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated								
Grades TK-3	0.83	0.83	-	-	-	-	-	-
Grades 4-6	0.31	0.31	-	-	-	-	-	-
Grades 7-8	0.79	0.79	3.00	3.00	3.00	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1.93	1.93	3.00	3.00	3.00	-	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	512.19	512.19	500.00	500.00	500.00	-	-	-
Grades 4-6	453.79	453.79	457.00	457.00	457.00	-	-	-
Grades 7-8	277.80	277.80	287.00	287.00	287.00	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	1,243.78	1,243.78	1,244.00	1,244.00	1,244.00	-	-	-
TOTAL FUNDED ADA								
Grades TK-3	545.63	512.19	511.36	500.00	500.00	500.00	-	-
Grades 4-6	452.95	453.79	453.48	457.00	457.00	457.00	-	-
Grades 7-8	309.51	277.80	280.01	287.00	287.00	284.00	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total	1,308.09	1,243.78	1,244.85	1,244.00	1,244.00	1,241.00	-	-
<i>Funded Difference (Funded ADA less Actual ADA)</i>	64.31	-	0.85	-	-	1,241.00	-	-

Hillsborough City Elementary (68908) - 2021-22 Budget				6/4/2021					
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 8,561	\$ 8,566	\$ 9,000	\$ 9,228	\$ 9,513	\$ 9,775	\$ 9,775	\$ 9,775	
Grades 4-6	\$ 7,872	\$ 7,876	\$ 8,275	\$ 8,485	\$ 8,747	\$ 8,987	\$ 8,987	\$ 8,987	
Grades 7-8	\$ 8,105	\$ 8,109	\$ 8,521	\$ 8,737	\$ 9,007	\$ 9,254	\$ 9,254	\$ 9,254	
Grades 9-12	\$ 9,638	\$ 9,642	\$ 10,132	\$ 10,388	\$ 10,708	\$ 11,003	\$ 11,003	\$ 11,003	
Base Grants									
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,092	\$ 8,293	\$ 8,551	\$ 8,854	\$ 8,854	\$ 8,854	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680	\$ 8,987	\$ 8,987	\$ 8,987	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254	
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 10,724	\$ 10,724	
Grade Span Adjustment									
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 862	\$ 889	\$ 921	\$ 921	\$ 921	
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279	
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 8,503	\$ 8,503	\$ 8,934	\$ 9,155	\$ 9,440	\$ 9,775	\$ 9,775	\$ 9,775	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680	\$ 8,987	\$ 8,987	\$ 8,987	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254	
Grades 9-12	\$ 9,572	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626	\$ 11,003	\$ 11,003	\$ 11,003	
Prorated Base Grants									
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,092	\$ 8,293	\$ 8,551	\$ 8,854	\$ 8,854	\$ 8,854	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680	\$ 8,987	\$ 8,987	\$ 8,987	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254	
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 10,724	\$ 10,724	
Prorated Grade Span Adjustment									
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 862	\$ 889	\$ 921	\$ 921	\$ 921	
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279	
Supplemental Grant									
	20%	20%	20%	20%	20%	20%	20%	20%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$ 1,701	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888	\$ 1,955	\$ 1,955	\$ 1,955	
Grades 4-6	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736	\$ 1,797	\$ 1,797	\$ 1,797	
Grades 7-8	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788	\$ 1,851	\$ 1,851	\$ 1,851	
Grades 9-12	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,061	\$ 2,125	\$ 2,201	\$ 2,201	\$ 2,201	
Actual - 1.00 ADA, Local UPP as follows:									
	3.43%	3.68%	3.71%	3.96%	3.85%	0.00%	0.00%	0.00%	
Grades TK-3	\$ 58	\$ 63	\$ 66	\$ 73	\$ 73	\$ -	\$ -	\$ -	
Grades 4-6	\$ 54	\$ 58	\$ 61	\$ 67	\$ 67	\$ -	\$ -	\$ -	
Grades 7-8	\$ 55	\$ 59	\$ 63	\$ 69	\$ 69	\$ -	\$ -	\$ -	
Grades 9-12	\$ 66	\$ 70	\$ 75	\$ 82	\$ 82	\$ -	\$ -	\$ -	
Concentration Grant (>55% population)									
	50%	50%	50%	50%	50%	50%	50%	50%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$ 4,252	\$ 4,252	\$ 4,467	\$ 4,578	\$ 4,720	\$ 4,888	\$ 4,888	\$ 4,888	
Grades 4-6	\$ 3,909	\$ 3,909	\$ 4,107	\$ 4,209	\$ 4,340	\$ 4,494	\$ 4,494	\$ 4,494	
Grades 7-8	\$ 4,025	\$ 4,025	\$ 4,229	\$ 4,334	\$ 4,469	\$ 4,627	\$ 4,627	\$ 4,627	
Grades 9-12	\$ 4,786	\$ 4,786	\$ 5,029	\$ 5,153	\$ 5,313	\$ 5,502	\$ 5,502	\$ 5,502	
Actual - 1.00 ADA, Local UPP >55% as follows:									
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA
- 2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Local Property Taxes (w/out RDA)	\$ 20,174,236	\$ 21,330,188	\$ 22,342,060	\$ 23,335,465	\$ 24,116,432	\$ 24,809,262	\$ -	\$ -	\$ -
District LCFF ADA	1,351.25	1,308.09	1,243.78	1,244.85	1,244.00	1,244.00	1,241.00	-	-
Total Charter LCFF ADA	-	-	-	-	-	-	-	-	-
Total LCFF ADA	1,351.25	1,308.09	1,243.78	1,244.85	1,244.00	1,244.00	1,241.00	-	-
Property Taxes per ADA	\$ 14,930.05	\$ 16,306.36	\$ 17,963.03	\$ 18,745.60	\$ 19,386.20	\$ 19,943.14	\$ -	\$ -	\$ -
Funding Method:									
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	-	-	-	-	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Prior Year Basic Aid Status Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid

1	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Hillsborough City Elementary (68908) - 2021-22 Budget

Charts and Graphs

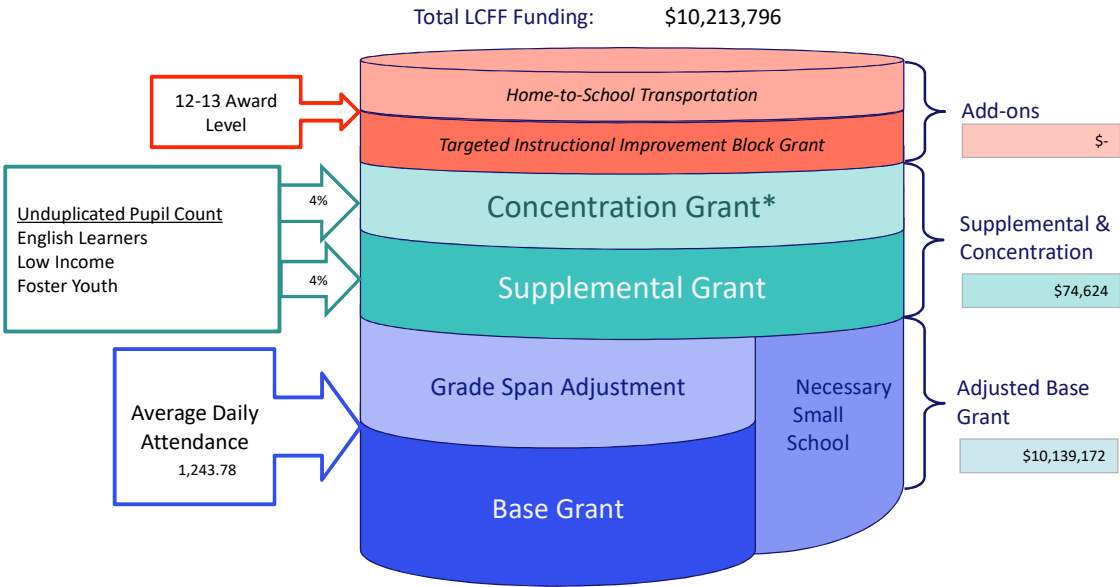
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

2020-21

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

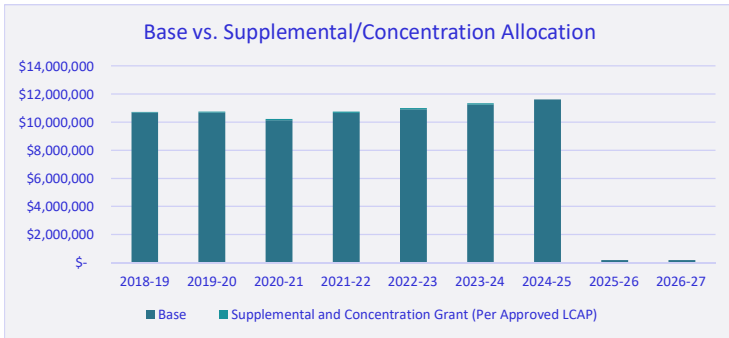
Components of LCFF Entitlement

	2020-21		
Base Grant	\$ 9,728,907	1,243.78 ADA	
Grade Span Adjustment	\$ 410,265	\$ 10,139,172	Adjusted Base Grant
Supplemental Grant	\$ 74,624 4%		
Concentration Grant	\$ - 4%	\$ 74,624	Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -		
Add-ons: Home-to-School Transportation	\$ -		
Add-ons: Small School District Bus Replacement Program	\$ -	\$ -	Add-ons
Total	\$ 10,213,796	\$ 10,213,796	

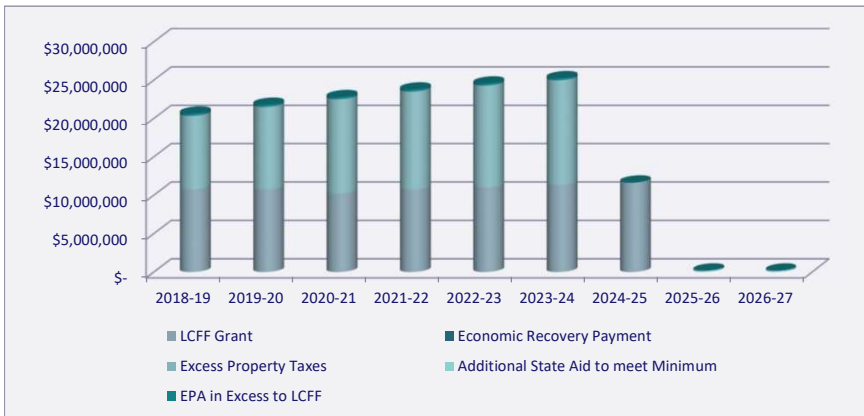


*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Hillsborough City Elementary (68908) - 2021-22 Budget										
Charts and Graphs										
Minimum Proportionality Analysis										
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Base	\$ 10,669,935	\$ 10,672,211	\$ 10,139,172	\$ 10,661,700	\$ 10,912,242	\$ 11,251,966	\$ 11,622,695	\$ 172,044	\$ 172,044	
Supplemental and Concentration Grant (Per Approved LCAP)	61,885	73,211	74,624	79,110	86,425	86,640	-	-	-	
Total	\$ 10,731,820	\$ 10,745,422	\$ 10,213,796	\$ 10,740,810	\$ 10,998,667	\$ 11,338,606	\$ 11,622,695	\$ 172,044	\$ 172,044	



Funding Sources										
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Excess Property Taxes	\$ 9,614,460	\$ 10,756,810	\$ 12,300,308	\$ 12,766,699	\$ 13,289,809	\$ 13,642,700	\$ -	\$ -	\$ -	
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,044	\$ 172,044	
EPA in Excess to LCFF	\$ 270,250	\$ 261,618	\$ 248,756	\$ 248,970	\$ 248,800	\$ 248,800	\$ -	\$ -	\$ -	
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LCFF Grant	\$ 10,731,820	\$ 10,745,422	\$ 10,213,796	\$ 10,740,810	\$ 10,998,667	\$ 11,338,606	\$ 11,622,695	\$ -	\$ -	
Total General Purpose Funding	\$ 20,616,530	\$ 21,763,850	\$ 22,762,860	\$ 23,756,479	\$ 24,537,276	\$ 25,230,106	\$ 11,622,695	\$ 172,044	\$ 172,044	
Verification to Total LCFF Funding (Summary tab)	\$ -	\$ -	\$ -	\$ 0	\$ (0)	\$ (0)	\$ -	\$ -	\$ -	

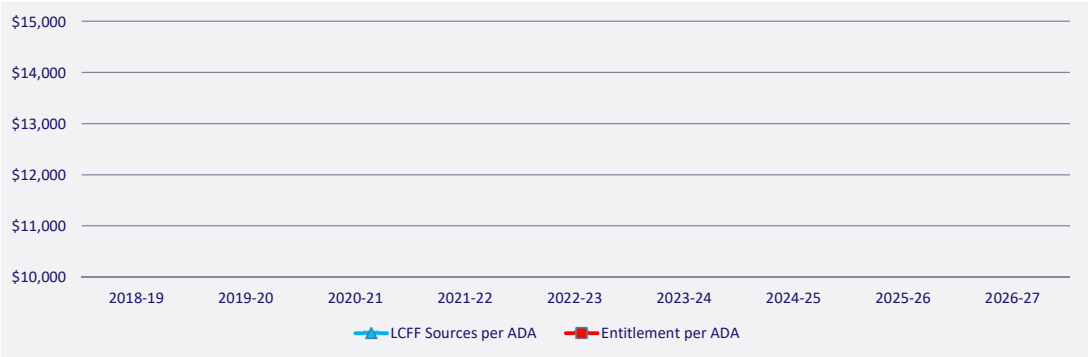


LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

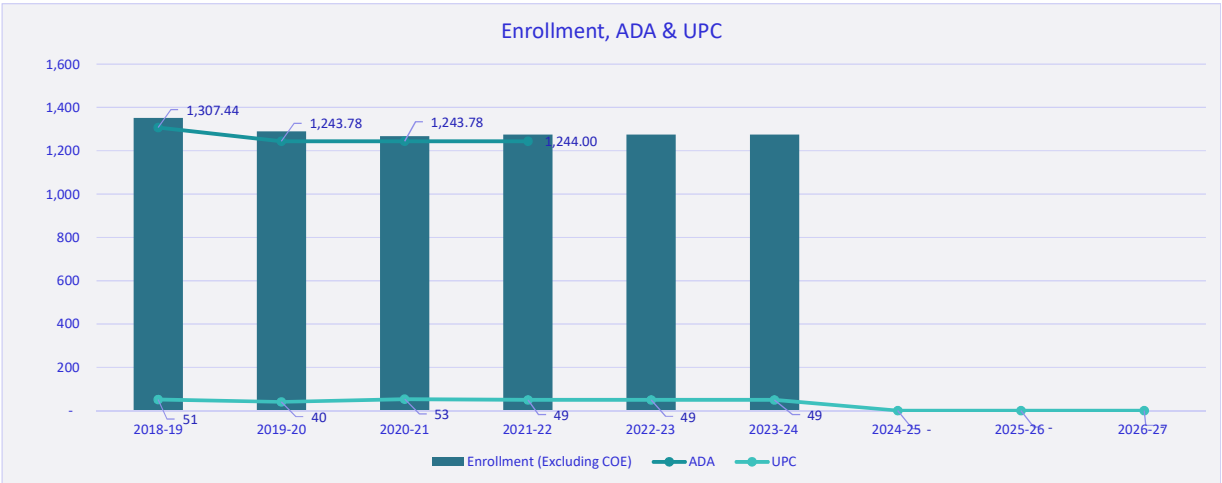
Hillsborough City Elementary (68908) - 2021-22 Budget

Charts and Graphs

	LCFF Entitlement per ADA									
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Funded ADA	1,351.25	1,308.09	1,243.78	1,244.85	1,244.00	1,244.00	1,241.00	-	-	
LCFF Sources per ADA	\$ -	\$ -	\$ -	\$ 0.00	\$ (0.00)	\$ (0.00)	\$ -	\$ -	\$ -	
Net Change per ADA		\$ -	\$ -	\$ 0.00	\$ (0.00)	\$ 0.00	\$ 0.00	\$ -	\$ -	
Net Percent Change		0.00%	0.00%	0.00%	-281.08%	-44.74%	-100.00%	0.00%	0.00%	
Estimated LCFF Entitlement per ADA	\$ 7,942.14	\$ 8,214.59	\$ 8,211.90	\$ 8,628.20	\$ 8,841.37	\$ 9,114.64	\$ 9,365.59	\$ -	\$ -	
Net Change per ADA		\$ 272.45	\$ (2.69)	\$ 416.30	\$ 213.18	\$ 273.26	\$ 250.95	\$ (9,365.59)	\$ -	
Net Percent Change		3.43%	-0.03%	5.07%	2.47%	3.09%	2.75%	-100.00%	0.00%	



	Student Summary								
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Enrollment (Excluding COE)	1,352	1,290	1,268	1,274	1,274	1,274	-	-	-
UPC	51	40	53	49	49	49	-	-	-
ADA	1,307.44	1,243.78	1,243.78	1,244.00	1,244.00	1,244.00	-	-	-



Hillsborough City Elementary (68908) - 2021-22 Budget
Charts and Graphs

Hillsborough City Elementary (68908) - 2021-22 Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

SECTION 1: DATA NEEDED TO CALCULATE FUNDING

RATES 2020-21

ADA	Level / # FTE	Allowance
Elementary		
1 - 24	1	163,900
25 - 48	2	327,800
49 - 72	3	491,700
73 - 96	4	655,600
High School		
1 - 19	1	133,045
1 - 19	2	266,090
1 - 19	3	591,360
20 - 38	4	724,405
39 - 57	5	857,450
58 - 71	6	990,495
72 - 86	7	1,123,540
87 - 100	8	1,256,585
101 - 114	9	1,389,630
115 - 129	10	1,522,675
130 - 143	11	1,655,720
144 - 171	12	1,788,765
172 - 210	13	1,921,810
211 - 248	14	2,054,855
249 - 286	15	2,187,900

The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

COLA	0.00%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	7,702	801	63	-
Grades 4-6	7,818	-	58	-
Grades 7-8	8,050	-	59	-
Grades 9-12	9,329	243	70	-

NSS Add-on per ADA

286.65

ADA & NSS FTE

	DISTRICT	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	NPS, CDS, & COE operated
2020-21							
PRIOR YEAR ADA (net of charter shift)							
Grades TK-3	511.36	-	-	-	-	-	
Grades 4-6	453.48	-	-	-	-	-	
Grades 7-8	277.01	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	
PRIOR YEAR ADA	1,241.85	-	-	-	-	-	
PRIOR YEAR NUMBER OF FTE		-	-	-	-	-	
CURRENT YEAR ADA							
Grades TK-3	511.36	-	-	-	-	-	0.83
Grades 4-6	453.48	-	-	-	-	-	0.31
Grades 7-8	277.01	-	-	-	-	-	0.79
Grades 9-12	-	-	-	-	-	-	-
CURRENT YEAR ADA	1,241.85	-	-	-	-	-	1.93
CURRENT YEAR NUMBER OF FTE		-	-	-	-	-	

NSS FUNDING CALCULATIONS

	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5
Eligibility as a NSS	Eligible	Eligible	Eligible	Eligible	Eligible
Type of NSS school	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
NSS Allowance if funded as NSS & on prior year					
NSS allowance level	0	0	0	0	0
NSS Allowance using PY	-	-	-	-	-
NSS Add-on using PY	-	-	-	-	-
Total NSS Allowance using PY	-	-	-	-	-
NSS Allowance if funded as NSS & on current year					
NSS allowance level	0	0	0	0	0
NSS Allowance using CY	-	-	-	-	-
NSS Add-on using CY	-	-	-	-	-
Total NSS Allowance using CY	-	-	-	-	-
NSS allowance level >0?	NO	NO	NO	NO	NO

Hillsborough City Elementary (68908) - 2021-22 Budget**NECESSARY SMALL SCHOOLS (NSS)**

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

SECTION 1: DATA NEEDED TO CALCULATE FUNDING

District:	Hillsborough City School District			
CDS #:	68908			
Adopted Budget				
2021-22 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				
Form	Fund		2021-22 Adopted Budget	
01	General Fund		\$4,854,210.89	<-- a) Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects		\$593,906.76	<-- b) Form 17
Total Assigned and Unassigned Ending Fund Balances			\$5,448,117.65	
District Standard Reserve Level			3%	<-- Source: Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties			\$1,045,095	<-- Source: Form 01CS Line 10B-7
Total Assigned & Unassigned Ending Balance in Excess of Minimum			\$4,403,022.96	
Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties:				
SACS Form	Fund		2021-22 Adopted Budget	Description of Need
01	General Fund		\$1,045,094.7	Additional 3% set aside per Board Fund Balance Policy requiring available reserves of at least 6% of total general fund expenditures Build up reserves to regularly replace and update educational technologies. Various deferred maintenance projects Offset deficit caused by additional operation cost, staffing cost in order to open for in person instruction early and safely and for purchasing additional instructional materials and subscriptions to allow for optimal educational outcome for our students during COVID-19 . Unpredictability for local property tax revenues.
01	General Fund		\$200,000.0	
01	General Fund		\$2,000,000.0	
01	General Fund		\$800,000.0	
01	General Fund		\$357,928.3	
<i>Insert Lines above as needed</i>				
Total of Substantiated Needs			\$4,403,022.96	
Remaining Unsubstantiated Balance			\$0.00	Balance should be Zero
Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.				