

Hillsborough City School District

2022-23 Proposed Budget

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CROCKER MIDDLE SCHOOL
2600 RALSTON AVENUE
MARIA BRADY, PRINCIPAL

**HILLSBOROUGH CITY SCHOOL DISTRICT
2022-23 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, 2022 and ending June 30, 2023. 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. Effective 7/1/2022, schools are required to offer free breakfast and lunch to any student asking for a meal, regardless of the student's Free and Reduced Lunch status, the so-called Universal Meals. Districts will be reimbursed for the meals served from the state and federal government.
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 \$25,046,782. This is in excess of our LCFF entitlement by \$13,263,820. In other words, the District is funded at 189% of our LCFF by property taxes.

Local property taxes are the primary funding source for our instructional programs and fund 66% 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.

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 2022-23 school year is estimated to be \$228 per ADA, of which \$65 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 2021-22 fiscal year. A report issued by the committee in May 2022 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. In the past three years, HSF has contributed \$3.4 million a year toward the District's various instructional programs, in addition to funds raised to meet a specific need from the schools in a given year, such as student chrome books.

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 86% 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.

Total compensation for the 2021-22 school year was increased by 5.38%, comprised of 4.0% in ongoing compensation by applying a 3.7% raise on salary schedule and 0.3% increase on health & welfare benefits from \$13,500 to \$14,000 per FTE per year. Additionally, each unit member received a 1.38% in one time compensation, or \$2,000, in recognition of the extraordinary service and contributions of unit members during the 2020-21 "pandemic year."

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.

Total compensation for the 2021-22 school year for the bargaining unit was increased by 4.09%, with 3.4% towards a salary schedule increase and 0.69% towards health & welfare benefits

increase, plus a \$2,000 one-time pay in recognition of unit members' extraordinary services during the 2020-21 "pandemic year."

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 received 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. Similarly, in 21-22, management received the same 5.38% total compensation increase in as the Certificated Bargaining unit.

Employee Benefits

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

In 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 a 2.46% increase to 25.37% 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%	25.37%
2023-24	19.10%	25.20%
2024-25	19.10%	24.60%

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 from 0.05% to 0.5%, and Workers' Compensation rate slightly decreased by 0.49% from 2.8014% in 2021-22 to 2.3156% in 2022-23.

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, 2022)

	Certificated	Classified	Administrators
Employee	Max \$14,000	\$11,932	\$14,000
Employee + 1	Max \$14,000	\$13,036	\$14,000
Family	Max \$14,000	\$14,572	\$14,000

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

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). Since the COVID pandemic started, the District has significantly increased its purchase of online platforms and subscriptions to meet the needs of the students.

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 2022-23 is \$5,696,561. Beginning in 2020-21, school districts must contribute 3% of total general fund expenditures plus transfers out to Routine Restricted Maintenance Account. The 2022-23 budgeted amount is \$1,181,774, exceeding the required minimum of \$1,076,122.

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 2021-22, 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 moved 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 2022-23 proposed budget, fiscal year 2021-22 revenues and expenditures have been updated with actuals for all funds.

The budget projected that 21-22 property taxes will increase by 6.89% into 22-23, 5% into 23-24, and 4% into 24-25. The HSF contribution for fiscal year 22-23 is \$3.4 million, in addition to \$359,900 Fund a Need money raised for school playgrounds on all four campuses.

The Governor's May Revise budget includes a one-time discretionary allocation of \$1,500 per ADA, approximately \$1.6 million for the District, as well as a minimum \$100,000 per LEA on differed maintenance. This budget temporarily restores Fund 14, an obsolete fund to account for this new, deferred maintenance funding until further guidance from the CDE regarding accounting codes.

The increased ADA from TK offering as well as a high 7.55% per Capita Personal Income at the governor's May Revise results an increase on the Parcel Tax rate and approximately \$200K in local revenues.

The declining enrollment that started in 2015-16 has now stabilized. The District's enrollment is 1,270 in 2021-22. With the mandatory implementation of transitional kindergarten and pre-kindergarten classes, the projected 2022-23 enrollment is 1,314.

COVID-19 increased the needs for Mental Health services. Since it is difficult to find Mental Health service providers timely to assess and serve students, the District has hired a Mental Health Specialist, a certificate position starting the 22-23 school year.

The District's AB602 Special Education funding is estimated to increase by about \$150K from prior years. The District is also entitled to the new Special Ed Early Intervention for preschool age pupils in the amount of \$75,878 for next year.

In preparation for the mandatory Universal Meals program also starting the budget year, the District has invested approximately \$80K in purchasing kitchen appliances during the 21-22 school year and contracted with a Vended Meals Provider. To ensure a smooth daily operation of the Food Services program, the District is adding a new Food Services and Business Specialist who works among the sites and also performs assigned accounting work at the District Office. The Universal Meals Program is a state funded program. All reimbursements and costs will be recorded in Fund 13 Cafeteria Fund. The goal is to operate a Food Services program as sustainable and self-sufficient as possible. Any deficit from Fund 13 will be covered by the Unrestricted General Fund.

In response to the mandatory transitional kindergarten education, the District has added two TK teachers and one paraeducator for the 22-23 school year. However, since the mandate is only for one year, such positions were not budgeted for the two outer years, 23-24 and 24-25.

The 22-23 school year will be the second year the District utilizes two Instructional Coaches funded by the one-time Educator Effectiveness grant and likely two Intervention Specialists funded by the Expanded Learning Opportunities Grant (ELOG) in 21-22, to continue to support the District's teachers and students. Due to the difficulty of securing substitutes as well as safety and health concerns of using on-call subs during COVID-19 pandemic, the District will continue to provide a long-term substitute teacher at each elementary school site.

The governor's May Revises continues the state's commitment to serve unduplicated pupils from kindergarten to sixth grade by providing 9-hour day expanded learning. The estimated funding for 22-23 is \$100K. The District offers the Expanded Learning program through partnership with Hillsborough Recreation.

The District recently surplused two maintenance trucks. The proposed 22-23 budget includes the replacement for these two trucks.

The District has significantly increased its spending on educational, online platforms and subscriptions to provide a quality education experience during the COVID-19 pandemic. In 2022-23, the District will adopt new, science curriculum.

For instructional technologies, in 2021-22 the District has piloted three new Education Presentation Systems at each site, which will be expanded to seven or ten more systems per site in 22-23.

Safety has always been a priority among our schools and the local community. Hillsborough Town has graciously agreed to partner with the District to place a crossing guide at each school site and to split the \$90K cost per year for the budget year.

The 21-22 will be the last year to deplete the \$2 million bond that has been mostly spent on air filtration and cooling project.

For Fund 25, the District has collected \$171,477.07 on developer fees in 2021-22 with a year-to-date ending balance of \$301,349.28. This budget projects a collection of another \$171,477 in developer fees in 2022-23. 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 increases, 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 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 transferred the General Fund to support the District's broadband needs.



Hillsborough City School District

2022-23 Proposed Budget

Assumptions-Assessed Value Increases

2020-21	5.32%
2021-22	4.34%
2022-23	6.89%
2023-24	5.00%
2024-25	4.00%

3

Assumptions-Revenues

Property Taxes	\$25,046,782
Minimum State Aid	\$172,044
Parcel Tax	\$2,436,336
Education Protection Account (Prop 30)	\$248,756
AB 602 Special Ed Funding	\$916,252
Special Ed Federal Grants	\$265,818

Assumptions-Revenues

Mandated Cost Block Grant	\$40,784
One-time Discretionary Grant	\$1,600,000
HSF 2022-23 Contribution	\$3,759,900
Lottery	\$279,132
STRS On-Behalf 21-22 (old)	\$1,590,820
STRS On-Behalf 21-22 (new)	\$1,908,203
STRS On-Behalf 22-23	\$1,987,176

Categorical Funding

FUNDING	RESOURCE	21-22	22-23
Expanded Learning Opportunities Program (ELO-P)	2600	50,000	100,000
Title I: Improving Academic Achievement	3010	30,206	30,206
Title II: Professional Learning	4035	17,372	17,372
Title III: English Learners	4203	2,106	2,106
Title IV: Student Support and Academic Enrichment	4127	10,000	10,000

Categorical Funding

FUNDING	RESOURCE	21-22
CRRSA ESSER II (ELOG) Elementary/Secondary School Relief	3216	104,543
CRRSA GEER II (ELOG)	3217	23,900
CRRSA State Reserve Learning Loss	3218	68,100
CRRSA State Reserve for Learning Loss (ELOG)	3219	117,395

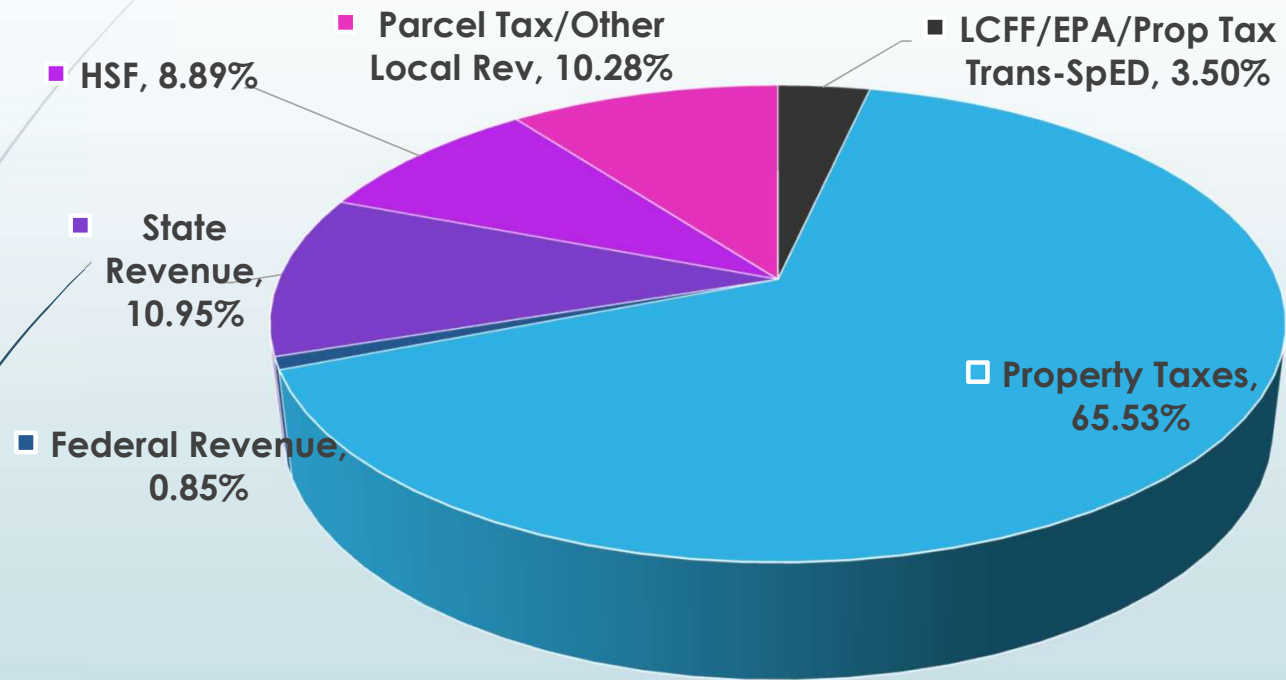
Categorical Funding

FUNDING	RESOURCE	21-22
American Rescue Plan Act (ARPA)-ESSER III	3213	49,017
American Rescue Plan Act (ARPA)-ESSER III- Address Learning Loss	3214	46,929

Categorical Funding

FUNDING	RESOURCE	Amount
Child Development PreK Planning & Implementation	6053	112,222
Educator Effectiveness	6266	429,580
Mental Health Related Services	6546	57,358
Special Ed Early Intervention Preschool	6547	75,878
Safe Route to School	9020	90,000

2022-23 General Fund Revenue Sources



Assumptions--Expenditures

Certificated	17,556,727
Classified	4,906,732
Benefits	9,800,933
Books & Supplies	1,241,211
Services	3,527,814
Capital Outlay	178,075
Other Outgo	227,913

Assumptions-Contributions to Restricted Resources

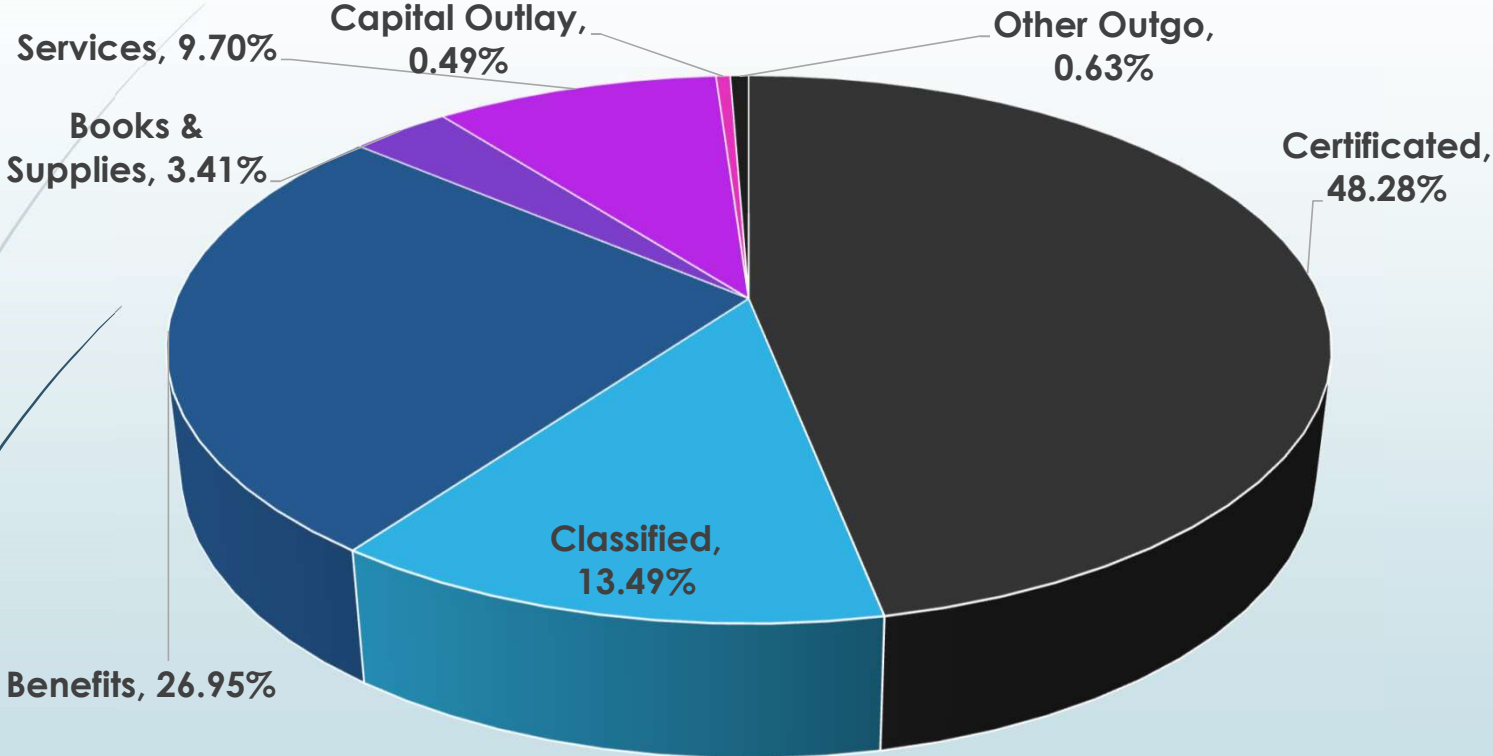
Routine Restricted Maintenance	\$1,181,774
3% of Total General Fund Expenditures + Transfers Out	\$1,076,122
Special Education	\$5,696,561

22-23 Budget Interfund Transfers

Transfer in from Fund 40	\$80,000
Transfer out to Fund 13 (Cafeteria)	\$(100,000)
Transfer out to Fund 20 (OPEB)	\$(35,000)

Assumptions—2022-23 General Fund Expenditures

13



2022-23 Budget All Funds at a Glance

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	General	Special Revenue	Special Reserve	Special Reserve	Capital	Special Reserve		
Description	Fund 01	Cafeteria	Non-Capital	(OPEB)	Facilities	Capital	Bond	Total
		Fund 13	Fund 17	Fund 20 (OPEB)	Fund 25	Fund 40	Fund 51	
Beginning Fund Balances	5,384,694	8,088	587,904	1,440,106	296,808	91,263	3,713,930	11,522,795
Sources of Funds								
Revenues	38,224,639	4,065	5,242	12,526	172,938	2,446	-	38,421,855
Transfers In	80,000	100,000	-	35,000	-	-	-	215,000
Total Sources of Funds	38,304,639	104,065	5,242	47,526	172,938	2,446	-	38,636,855
Uses of Funds								
Expenditures	37,799,304	104,065	-	-	7,000	-	-	37,910,369
Transfers Out	135,000	-	-	-	-	80,000	-	215,000
Total Uses of Funds	37,934,304	104,065	-	-	7,000	80,000	-	38,125,369
Net Sources (Uses) of Funds	370,334	-	5,242	47,526	165,938	(77,554)	-	511,486
Ending Fund Balance	5,755,028	8,088	593,146	1,487,632	462,746	13,710	3,713,930	12,034,281

2022-23 General Fund Multi-Year Projections and Reserves

15

2022-23 General Fund Multi-Year Projections

16

	21-22 Estimated Actuals	22-23 Proposed Budget	23-24 Projected Budget	24-25 Projected Budget
Revenues	35,409,495	38,224,639	37,215,180	38,252,666
Expenditure	36,565,541	37,799,304	36,775,184	37,161,809
Revenues less Expenses	(1,156,046)	425,334	439,996	1,090,857
Total Transfers	(55,000)	(55,000)	(55,000)	(55,000)
Ending Balance Gain/Loss	(1,211,046)	370,334	384,996	1,035,857
Beginning Balance	6,595,740	5,384,694	5,755,028	6,140,024
Ending Balance	5,384,694	5,755,028	6,140,024	7,175,882

2022-23 General Fund Reserves

17

	21-22 Estimated Actuals	22-23 Proposed Budget	23-24 Projected Budget	24-25 Projected Budget
6% for Economic Uncertainty	2,202,032	2,276,058	2,214,611	2,237,809
Unappropriated Ending Balance	2,191,243	2,803,571	3,272,400	4,307,444
Total Expenditures + Transfers out	36,700,541	37,934,304	36,910,184	37,296,809
General Fund Reserve	11.97%	13.39%	14.87%	17.55%
Add Fund 17 Balance	593,146	598,646	604,146	609,646
Reserve with Fund 01, 17	13.59%	14.97%	16.50%	19.18%
Add Fund 20 Balance	1,487,632	1,500,632	1,513,632	1,526,632
Reserve with Fund 01, 17, 20	17.64%	18.92%	20.60%	23.28%

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 P-2	1,212.26
2022-23 Projected	1253.29

CalSTRS Employer Rate Increase Cost 2015-16 to 2024-25

19

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%	14,647,473	933,044
2020-21	16.15%	-0.95%	15,878,198	860,598
2021-22	16.92%	0.77%	15,878,198	982,860
2022-23	19.10%	2.18%	15,878,198	1,329,005
2023-24	19.10%	0.00%	15,878,198	1,329,005
2024-25	19.10%	0.00%	15,878,198	1,329,005
			Total	8,339,004

CalPERS Employer Rate Increase Cost 2015-16 to 2024-25

Year	CalPERS Rate	Rate Increase per Year	CalPERS Creditable Earnings	CalPERS Cost Increase per Year
2015-16	11.847%			
2016-17	13.888%	2.041%	3,196,963	65,250
2017-18	15.531%	1.643%	3,242,762	119,463
2018-19	18.062%	2.531%	3,516,905	218,576
2019-20	19.721%	1.659%	4,121,412	324,520
2020-21	20.70%	0.979%	4,125,617	365,241
2021-22	22.91%	2.210%	4,125,617	456,417
2022-23	25.37%	2.460%	4,125,617	557,907
2023-24	25.20%	-0.170%	4,125,617	550,894
2024-25	24.60%	-0.600%	4,125,617	526,140
			Total	3,184,408

CalSTRS & CalPERS Employer Rate Increase Cost 2015-16 to 2024-25

21

Year	Combined Cost Increase per Year
2015-16	
2016-17	325,583
2017-18	633,356
2018-19	1,019,836
2019-20	1,257,564
2020-21	1,225,839
2021-22	1,439,277
2022-23	1,886,912
2023-24	1,879,899
2024-25	1,855,145
Total	11,523,412

► Questions?

**Hillsborough City School District
2022-23 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)	Capital Facilities Fund 25	Special Reserve Capital Fund 40	Special Reserve Capital Fund 51	Total
Beginning Fund Balances	5,384,694.23	8,088.08	587,904.29	1,440,106.02	296,808.04	91,263.48	3,713,930.43	11,522,794.57
<u>Sources of Funds</u>								
Revenues	38,224,638.51	4,065.00	5,241.83	12,525.68	172,938.33	2,446.12		38,421,855.47
Transfers In	80,000.00	100,000.00		35,000.00				215,000.00
Other Sources								-
Total Sources of Funds	38,304,638.51	104,065.00	5,241.83	47,525.68	172,938.33	2,446.12	-	38,636,855.47
<u>Uses of Funds</u>								
Expenditures	37,799,304.42	104,065.00			7,000.00			37,910,369.42
Transfers Out	135,000.00					80,000.00		215,000.00
Other Uses								-
Total Uses of Funds	37,934,304.42	104,065.00	-	-	7,000.00	80,000.00	-	38,125,369.42
Net Sources (Uses) of Funds	370,334.09	-	5,241.83	47,525.68	165,938.33	(77,553.88)	-	511,486.05
Ending Fund Balance	5,755,028.32	8,088.08	593,146.12	1,487,631.70	462,746.37	13,709.60	3,713,930.43	12,034,280.62
<u>Components of Ending Fund Balances:</u>								
Revolving Cash	5,000.00							5,000.00
Prepaid Expenses	171,486.15							171,486.15
Restricted Balance	158,915.36				462,746.37		3,713,930.43	4,335,592.16
Sick Banks/Vacation Accruals	264,997.15							264,997.15
Site/Program Carryovers	75,000.00							75,000.00
Other Committed/Assigned		8,088.08		1,487,631.70		13,709.60		1,509,429.38
6% Reserve for Economic Uncertainty	2,276,058.27		593,146.12					2,869,204.39
Unappropriated Ending Balance	2,803,571.39							2,803,571.39
Ending Balance	5,755,028.32	8,088.08	593,146.12	1,487,631.70	462,746.37	13,709.60	3,713,930.43	12,034,280.62

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
2022-23 Proposed Budget General Fund Multi-Year Projections

With \$1.6 M One-Time	21-22 Estimated Actuals			22-23 Proposed Budget			23-24 Projected Budget			24-25 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues												
Property Taxes/EPA/LCFF	23,914,186.90	763,448.18	24,677,635.08	25,467,582.05	916,251.95	26,383,834.00	26,672,534.20	916,251.95	27,588,786.15	27,684,694.02	916,251.95	28,600,945.97
Federal Revenue		710,647.24	710,647.24		325,501.95	325,501.95		325,501.95	325,501.95		325,501.95	325,501.95
State Revenue	297,960.32	2,993,199.68	3,291,160.00	1,896,554.32	2,288,720.50	4,185,274.82	296,554.32	2,212,842.50	2,509,396.82	296,554.32	2,212,842.50	2,509,396.82
Local Revenue	4,105,934.14	2,624,118.10	6,730,052.24	4,495,559.74	2,834,468.00	7,330,027.74	3,940,440.25	2,851,055.00	6,791,495.25	3,948,910.37	2,867,911.00	6,816,821.37
Other Sources			-			-			-			-
Total Income	28,318,081.36	7,091,413.20	35,409,494.56	31,859,696.11	6,364,942.40	38,224,638.51	30,909,528.77	6,305,651.40	37,215,180.17	31,930,158.71	6,322,507.40	38,252,666.11
Expenditure												
Certificated	12,800,757.28	4,549,875.62	17,350,632.90	13,009,197.83	4,547,528.75	17,556,726.58	13,143,337.27	4,431,615.98	17,574,953.25	13,297,033.27	4,462,436.98	17,759,470.25
Classified	2,386,703.91	2,146,308.26	4,533,012.17	2,539,425.00	2,367,307.25	4,906,732.25	2,492,264.00	2,362,081.28	4,854,345.28	2,520,950.00	2,382,859.94	4,903,809.94
Benefits	4,797,028.28	4,310,655.49	9,107,683.77	5,261,847.05	4,539,086.25	9,800,933.30	5,224,590.51	4,485,226.17	9,709,816.68	5,222,984.51	4,452,087.51	9,675,072.02
Books & Supplies	967,208.70	256,060.63	1,223,269.33	917,906.31	323,304.47	1,241,210.78	809,375.40	211,082.47	1,020,457.87	941,028.40	211,082.47	1,152,110.87
Services	1,978,279.57	1,651,920.91	3,630,200.48	2,180,480.79	1,707,232.98	3,887,713.77	1,785,496.29	1,602,201.78	3,387,698.07	1,791,496.29	1,601,936.78	3,393,433.07
Capital Outlay	396,361.34	96,467.88	492,829.22	81,607.00	96,467.88	178,074.88					50,000.00	50,000.00
Other Outgo	129,542.86	98,370.00	227,912.86	129,542.86	98,370.00	227,912.86	129,542.86	98,370.00	227,912.86	129,542.86	98,370.00	227,912.86
Other Uses			-			-			-			-
Total Expenditures	23,455,881.94	13,109,658.79	36,565,540.73	24,120,006.84	13,679,297.58	37,799,304.42	23,584,606.33	13,190,577.68	36,775,184.01	23,903,035.33	13,258,773.68	37,161,809.01
Revenues less Expenses	4,862,199.42	(6,018,245.59)	(1,156,046.17)	7,739,689.27	(7,314,355.18)	425,334.09	7,324,922.44	(6,884,926.28)	439,996.16	8,027,123.38	(6,936,266.28)	1,090,857.10
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	(100,000.00)		(100,000.00)	(100,000.00)		(100,000.00)	(100,000.00)		(100,000.00)	(100,000.00)		(100,000.00)
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	(6,404,100.25)	6,404,100.25	-	(6,923,335.16)	6,923,335.16	-	(6,862,541.28)	6,862,541.28	-	(6,913,881.28)	6,913,881.28	-
Total Transfers	(6,459,100.25)	6,404,100.25	(55,000.00)	(6,978,335.16)	6,923,335.16	(55,000.00)	(6,917,541.28)	6,862,541.28	(55,000.00)	(6,968,881.28)	6,913,881.28	(55,000.00)
End Balance GAIN/LOSS	(1,596,900.83)	385,854.66	(1,211,046.17)	761,354.11	(391,020.02)	370,334.09	407,381.16	(22,385.00)	384,996.16	1,058,242.10	(22,385.00)	1,035,857.10
Fund Balance												
Beginning Balance	6,431,659.68	164,080.72	6,595,740.40	4,834,758.85	549,935.38	5,384,694.23	5,596,112.96	158,915.36	5,755,028.32	6,003,494.12	136,530.36	6,140,024.48
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	171,486.15		171,486.15	171,486.15		171,486.15	171,486.15		171,486.15	171,486.15		171,486.15
Restricted Balances		549,935.38	549,935.38		158,915.36	158,915.36		136,530.36	136,530.36		114,145.36	114,145.36
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
6% Reserve for Economic Uncertainty	2,202,032.44		2,202,032.44	2,276,058.27		2,276,058.27	2,214,611.04		2,214,611.04	2,237,808.54		2,237,808.54
Unappropriated Ending Balance	2,191,243.11		2,191,243.11	2,803,571.39		2,803,571.39	3,272,399.78		3,272,399.78	4,307,444.38		4,307,444.38
Ending Balance	4,834,758.85	549,935.38	5,384,694.23	5,596,112.96	158,915.36	5,755,028.32	6,003,494.12	136,530.36	6,140,024.48	7,061,736.22	114,145.36	7,175,881.58

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
22-23 Budget General Fund

Fund		20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Major Range	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
Summary By					
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	148,648.00	172,044.00
	8012 ED PROTECTION ACCT STATE AID	248,756.00	248,756.00	186,370.00	248,756.00
	8021 HOMEOWNERS' EXEMPTION	73,341.32	72,942.00	36,470.84	72,942.00
	8041 SECURED ROLLS TAX	21,365,651.03	22,545,648.00	20,218,124.77	24,099,043.15
	8042 UNSECURED ROLL TAXES	964,954.91	886,566.38	886,566.38	886,566.38
	8043 PRIOR YEARS' TAXES	-16,190.94	-11,769.48	-11,769.48	-11,769.48
	8097 PROPERTY TAXES TRANSFERS	788,208.68	763,448.18	763,448.18	916,251.95
SubTotal: Revenue Limit Sources (8010 to 8099)		23,596,765.00	24,677,635.08	22,227,858.69	26,383,834.00
Federal Revenue (8100 to 8299)					
	8181 SP ED ENTITL PER UDC	240,477.42	235,097.28	184,440.39	259,055.88
	8182 SP ED DISCRETNARY GRANTS	7,459.64	5,794.96		6,762.07
	8290 ALL OTHER FEDERAL REVENUE	518,827.00	469,755.00	144,378.00	59,684.00
SubTotal: Federal Revenue (8100 to 8299)		766,764.06	710,647.24	328,818.39	325,501.95
Other State Revenue (8300 to 8599)					
	8550 MANDATED COST REIMBURSE	40,025.00	42,190.00	40,784.00	1,640,784.00
	8560 STATE LOTTERY REVENUE	295,031.30	278,081.50	167,469.61	278,081.50
	8590 ALL OTHER STATE REVENUES	2,065,354.28	2,970,888.50	2,686,180.46	2,266,409.32
SubTotal: Other State Revenue (8300 to 8599)		2,400,410.58	3,291,160.00	2,894,434.07	4,185,274.82
Other Local Revenue (8600 to 8799)					
	8621 PARCEL TAXES	2,204,970.72	2,260,230.00	2,056,319.42	2,436,336.00
	8660 INTEREST	85,080.92	58,820.27	35,268.63	51,787.00
	8677 INTERAGENCY SVCS BETW LEA	86,330.56	91,500.00		109,000.00
	8689 ALL OTHR FEES & CONTRACTS	239,817.00	458,275.40	438,275.39	449,702.21
	8699 ALL OTHER LOCAL REVENUE	3,477,210.02	3,861,226.57	2,726,177.13	4,283,202.53
SubTotal: Other Local Revenue (8600 to 8799)		6,093,409.22	6,730,052.24	5,256,040.57	7,330,027.74
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

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
22-23 Budget General Fund

Fund		20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Major Range	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
Summary By					
01	GENERAL FUND				
	Revenue:8000-8999				
	(Continued...)				
	Contributions (8980 to 8999)				
	8980 CONTRIB FROM UNRESTR REV	0.00	0.00		0.00
	SubTotal: Contributions (8980 to 8999)	0.00	0.00	0.00	0.00
SubTotal: Revenue:8000-8999		32,937,348.86	35,489,494.56	30,787,151.72	38,304,638.51
	Expense:1000-7999				
	Certificated Salary (1000 to 1999)				
	1101 TEACHER SALARY	13,093,540.71	14,182,935.23	13,645,154.72	14,098,589.80
	1151 TEACHER,ADDL.COMPENSATION	179,300.38	205,249.35	247,779.46	194,962.78
	1171 TEACHER, SUBSTITUTES	215,079.55	162,625.00	452,512.51	177,835.00
	1201 COUNSELOR	408,023.00	432,182.49	469,363.37	479,099.00
	1202 PSYCHOLOGIST	268,024.00	274,821.75	281,706.00	429,429.00
	1203 SCHOOL NURSE SALARIES	35,442.10	35,789.55	38,119.16	38,014.00
	1251 COUNSELOR,ADDL.COMP	20,629.34	5,934.00	3,858.75	6,829.00
	1252 PSYCHOLOGIST,ADDL.COMP	3,093.00			
	1253 SCHOOL NURSE ADDL. COMP	1,683.00		7,679.10	
	1301 SUPERINTENDENT SALARY	264,544.41	278,469.92	283,898.54	284,964.00
	1302 PRINCIPAL SALARY	746,191.32	776,089.83	802,483.16	804,337.00
	1303 DIRECTOR SALARY	617,026.20	628,971.94	646,248.24	648,264.00
	1304 ASST PRINCIPAL SALARY	158,015.04	168,360.94	171,935.04	179,181.00
	1307 Cert HR Manager Salary	169,899.04	179,582.90	189,844.04	196,466.00
	1351 SUPERINTENDENT,ADDL.COMP	13,180.31	12,000.00	12,098.93	12,000.00
	1352 PRINCIPAL,ADDL.COMP	24,232.70	1,164.00	4,260.00	1,164.00
	1353 DIRECTOR, ADDL.COMP	2,592.00	1,728.00	2,451.00	864.00
	1354 ASST PRINC, ADDL. COMP		3,864.00	3,000.00	3,864.00
	1357 CERT HR MANAGER ADDITIONAL PAY	864.00	864.00	792.00	864.00
SubTotal: Certificated Salary (1000 to 1999)		-16,221,360.10	-17,350,632.90	-17,263,184.02	-17,556,726.58
	Classified Salary (2000 to 2999)				
	2101 INSTRUCTIONAL AIDE SALARY	961,954.60	1,110,392.93	1,099,048.71	1,398,315.37
	2121 Occupational Therapist	242,748.52	225,084.63	221,471.88	249,143.00
	2123 BEHAVIOR TECHNICIAN	245,828.63	237,224.89	233,727.59	313,554.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
22-23 Budget General Fund

Fund		20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Major Range	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
Summary By					
01	GENERAL FUND				
	Expense:1000-7999				
	Classified Salary (2000 to 2999)				
(Continued...)					
	2124 Behavior Manager	140,930.00	149,694.83	153,049.03	151,049.00
	2125 Occupational Therapist Ad Comp	1,050.00			
	2151 INSTRUCT.AIDE,ADDL.COMP	7,967.03	29,666.39	36,940.58	15,569.00
	2153 BEHAVIOR TECHNICIAN ADDL COMP	1,794.71		5,477.27	
	2171 INSTRUCT.AIDE, SUBSTITUTE	86,371.03	54,181.88	38,083.47	29,389.88
	2201 MAINTENANCE/OPERATIONS	673,317.21	752,867.52	721,022.12	776,919.00
	2204 COMPUTER TECHNICIAN, SAL	64,140.90	69,772.78	71,995.29	
	2206 HEALTH SERVICES ASSISTANT	34,673.96	39,027.21	39,075.09	38,945.00
	2207 IT Specialist I	101,100.00	104,750.87	106,544.00	104,544.00
	2208 CROSSING GUARD			3,447.85	4,114.00
	2251 MAINT/OPER, ADDL. COMP	26,971.98	33,331.00	36,051.36	8,433.00
	2257 IT Specialist I Additionl Comp	850.00		935.00	
	2271 MAINT/OPERA, SUBSTITUTES	11,344.55	17,528.00	38,203.48	20,700.00
	2301 CHIEF BUSINESS OFFICIAL	242,561.12	257,556.10	285,001.27	283,864.00
	2303 INFORMATION TECHNOLOGY MANAGER	145,322.83	160,105.12	157,962.80	161,657.00
	2304 MANAGER OF MAINTENANCE/GROUNDS	146,508.00	153,936.00	153,936.00	157,253.00
	2351 CHIEF BUS.OFF.,ADDL.COMP	864.00	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	792.00	
	2401 CLERICAL SALARIES	1,048,051.98	1,102,716.75	1,094,472.48	1,163,411.00
	2451 CLERICAL, ADDL. COMP	2,521.96	18,811.27	10,869.75	14,300.00
	2471 CLERICAL, SUBSTITUTE	4,520.16	14,708.00	8,949.95	14,708.00
SubTotal: Classified Salary (2000 to 2999)		-4,193,121.17	-4,533,012.17	-4,518,640.97	-4,906,732.25
Employee Benefit (3000 to 3999)					
	3101 ST TEACH RETIRE SYS CERT	4,010,455.30	4,753,343.37	4,768,359.25	5,209,263.66
	3102 ST TEACH RETIRE SYS CLASS	14,266.58	10,895.80	10,686.04	11,796.00
	3201 PUBL EMPL RETIRE SYS CERT	26,254.80	46,771.88	31,098.70	34,438.00
	3202 PUB EMPL RETIRE SYS CLASS	827,640.19	988,322.34	964,864.00	1,191,216.08
	3311 OASDI/FICA - CERTIFICATED	13,703.33	30,757.67	14,279.81	49,071.15
	3312 OASDI/FICA - CLASSIFIED	244,361.59	283,295.50	264,827.87	301,190.42
	3321 MEDICARE - CERTIFICATED	230,532.52	255,834.98	244,953.03	255,536.01

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District 07 Hillsborough Elementary School District
22-23 Budget General Fund

Fund		20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Major Range					
Summary By	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
	Expense:1000-7999				
	Employee Benefit (3000 to 3999)				
(Continued...)					
	3322 MEDICARE - CLASSIFIED	58,574.14	70,072.75	63,369.80	70,975.20
	3401 HLTH & WELFARE BNFT CERT	1,078,778.28	1,167,634.43	1,160,451.98	1,199,792.31
	3402 HLTH & WELFARE BNFT CLASS	425,701.86	478,263.16	461,701.94	521,737.98
	3501 ST UNEMPL INSUR CERT	7,962.44	79,440.76	84,471.72	89,631.48
	3502 ST UNEMPL INSUR CLASS	2,037.50	26,490.39	21,851.75	24,388.38
	3601 WORKERS COMP INSUR CERT	377,770.69	472,009.11	473,277.04	410,721.78
	3602 WORKERS COMP INSUR CLASS	95,969.84	136,249.11	122,430.52	113,615.89
	3701 OPEB, ALLOCATED, CERTIFICATED	149,835.30	160,316.35	141,703.07	160,316.35
	3702 OPEB, ALLOCATED, CLASSIFIED	68,757.40	65,623.64	64,824.42	65,623.64
	3901 OTHR BENEFITS, CERT POST	128,420.43	59,716.53	96,069.67	66,810.00
	3902 OTHR BENEFITS, CLASS POST	51,999.31	22,646.00	46,408.11	24,808.97
	3981 RETRO BENEFITS-CERT	2,886.61		5,340.38	
SubTotal: Employee Benefit (3000 to 3999)		-7,815,908.11	-9,107,683.77	-9,040,969.10	-9,800,933.30
Books and Supplies (4000 to 4999)					
	4100 APRVD TXTBKS/COR CUR MTLs		22,170.52	22,170.52	22,170.52
	4210 OTHER BOOKS - STUDENT USE	1,724.29	33,837.42	33,837.42	89,948.42
	4220 LIBRARY BOOKS	10,435.83	27,870.00	26,380.18	17,190.00
	4230 OTHR BOOKS-NO STUDENT USE	15,425.20	18,538.29	19,626.77	8,778.36
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	533,837.94	525,375.93	482,104.32	537,669.24
	4315 TEST	22,630.36	8,906.17	8,531.26	8,906.17
	4320 12		-1,599.60	1,599.60	-1,599.60
	4330 SUBSCRIPTION-INSTRUCTION	10,970.64	1,892.00	264.15	1,750.00
	4350 NON INSTRUCTIONL SUPPLIES	350,918.87	260,939.14	272,031.84	246,670.04
	4351 SUBSCRIPTION-NON INSTRUCT		200.00	79.00	200.00
	4352 GAS AND OIL	13,150.02	17,150.00	17,500.00	17,150.00
	4353 CUSTODIAL SUPPLIES	24,051.61	44,083.89	43,336.04	44,083.89
	4354 PRINTING	436.15	5,490.00		5,490.00
	4357 MENSTRUAL PRODUCTS		5,408.91	4,258.45	5,408.91
	4410 INVENTORIED INST SUPPLY	41,553.24	128,340.33	129,817.92	61,129.00
	4420 INV CLSRM PRESENTATION SYS	16,596.68	47,982.33	47,982.33	141,765.83
	4450 INVNTRD NON-INST SUPPLY	40,784.88	76,684.00	69,938.75	34,500.00

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District 07 Hillsborough Elementary School District
22-23 Budget General Fund

Fund	Major Range	Summary By	Object	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
				GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND						
	Expense:1000-7999						
	Books and Supplies (4000 to 4999)						
(Continued...)							
	SubTotal: Books and Supplies (4000 to 4999)			-1,082,515.71	-1,223,269.33	-1,179,458.55	-1,241,210.78
	Services and Operating Expenditures (5000 to 5999)						
	5100		Subagreements for Services	186,820.58	195,270.00	195,270.00	195,270.00
	5200		TRAVEL AND CONFERENCES	84,135.32	161,511.17	161,151.74	100,491.29
	5300		DUES AND MEMBERSHIPS	45,140.39	49,186.45	48,581.70	49,186.45
	5450		OTHER INSURANCE	142,190.38	153,600.42	153,600.42	153,600.42
	5501		GAS (BUILDING)	65,584.27	66,000.00	64,575.72	66,000.00
	5502		ELECTRICITY (BUILDING)	208,739.83	240,000.00	240,000.00	240,000.00
	5503		WATER-BLACK MOUNTAIN	2,794.40	6,000.00	4,604.12	6,000.00
	5504		WATER-MONTHLY	194,317.70	192,000.00	189,231.72	192,000.00
	5506		GARBAGE & TRASH	63,082.94	67,957.92	62,102.42	67,957.92
	5610		RENTAL/LEASE OF BUILDGS	59,913.37	12,552.46	14,448.17	4,181.65
	5615		RENTAL/LEASE OF EQUIPMENT	11,732.98	15,960.00	11,992.48	15,960.00
	5630		BUILD/GROUNDS REPAIRS & IMPROV	160,717.53	395,200.00	372,687.07	380,000.00
	5635		CONTRACT EQUIPMENT REPAIR	18,143.03	22,384.52	13,129.06	22,384.52
	5636		CONTRACT EQUIP-OVERAGES	13,266.11	14,629.00	11,398.75	14,629.00
	5800		PROF/CNSLT SVCS, OPER EXP	13,727.13		350.00	
	5804		FILM/VIDEO STRM CONTRACTS	2,798.50	8,000.00	7,019.18	8,000.00
	5805		BUILDING MAINT-JANITORIAL	502,366.55	390,009.97	370,667.97	355,720.80
	5807		CONSULTANT SERVICES	416,792.41	627,247.24	662,253.90	561,872.08
	5809		HEALTH SCREENING	23,000.63		344.00	
	5817		CALSTRS PENLTY/INTEREST	296.35	350.00		350.00
	5818		LICENSING (SOFTWARE,MOVIE,PROD)	292,643.75	367,832.56	298,727.46	330,299.56
	5819		OTHER SVC./OPERATING EXP	33,807.28	31,198.98	28,452.54	391,098.98
	5822		LEGAL FEES - OTHER OTHER	52,454.12	38,735.57	32,804.22	38,735.57
	5823		AUDIT SERVICES	17,000.00	19,750.00	19,750.00	19,750.00
	5825		COMPUTER SERVICES	33,081.00	33,623.00		38,479.00
	5826		ADVERTISING	8,755.34	5,300.00	3,165.09	5,300.00
	5831		ABSENCE MANAGEMENT 7/1/16	7,607.79	7,976.77	7,976.77	7,976.77
	5839		TB & FINGERPRINTING	2,194.91	2,892.00	1,670.42	2,892.00
	5843		SPEC.ED.TRANSF.-PRIVATE	54,717.54	53,360.00	53,360.00	53,360.00

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District 07 Hillsborough Elementary School District
22-23 Budget General Fund

Fund		20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Major Range	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
Summary By					
01	GENERAL FUND				
	Expense:1000-7999				
	Services and Operating Expenditures (5000 to 5999)				
(Continued...)					
	5844 FIELD TRIP/ASSEMBLY TRANS/ADMN	95,183.80	194,386.05	217,872.27	228,897.45
	5851 SPECIAL ED. TUITION	25,000.00	53,400.00	53,400.00	53,400.00
	5852 SPECIAL ED. RELATED SRV	100,576.79	146,408.87	157,824.46	149,606.65
	5853 PRESCHOOL TUITION	14,590.00	5,740.84		82,576.97
	5901 TELEPHONE	33,492.52	25,934.37	25,934.37	25,934.37
	5902 CELL PHONES	173.18	-64.18	-64.18	-64.18
	5903 FAX	930.52	1,080.00	779.28	1,080.00
	5904 ANYTIME MESSAGES	5,127.25	5,500.00	4,858.42	5,500.00
	5905 INTERNET SERVICE (TI LIN)	41,500.92	13,473.03	13,473.03	13,473.03
	5906 POSTAGE	7,522.67	4,813.47	2,173.94	4,813.47
	5907 CABLE TV	624.50	1,000.00	597.13	1,000.00
SubTotal: Services and Operating Expenditures (5000 to 5999)		-3,042,544.28	-3,630,200.48	-3,506,163.64	-3,887,713.77
Capital Outlay (6000 to 6999)					
	6210 BUILDING IMPROVEMENTS				81,607.00
	6404 COMPUTER/NETWORK EQUIPMENT	245,861.59	241,780.42	241,780.42	
	6405 TELECOMMUNICATIONS EQUIPMENT	157,190.19	154,580.92	154,580.92	
	6410 NEW EQUIPMENT		96,467.88	96,467.88	96,467.88
SubTotal: Capital Outlay (6000 to 6999)		-403,051.78	-492,829.22	-492,829.22	-178,074.88
Other Outgo (7100 to 7499)					
	7142 OTHR TUIT EX-COST TO CNTY	92,571.16	101,370.00	22,236.69	101,370.00
	7283 ALL OTH TRNSFRS TO JPAS	72,387.97	69,465.86	64,211.02	69,465.86
	7439 DEBT SERV-COPIER PRINC/INTERST	56,428.76	57,077.00	56,475.16	57,077.00
SubTotal: Other Outgo (7100 to 7499)		-221,387.89	-227,912.86	-142,922.87	-227,912.86
Interfund Transfers Out (7600 to 7629)					
	7612 BTW GENERAL & SP RESERVE	35,000.00	35,000.00	35,000.00	35,000.00
	7616 TO CAFETERIA FROM GENERAL		100,000.00	100,000.00	100,000.00
SubTotal: Interfund Transfers Out (7600 to 7629)		-35,000.00	-135,000.00	-135,000.00	-135,000.00
SubTotal: Expense:1000-7999		-33,014,889.04	-36,700,540.73	-36,279,168.37	-37,934,304.42

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District 07 Hillsborough Elementary School District
22-23 Budget General Fund

Fund	Major Range	Summary By	Object	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
				GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND						
(Continued...)							
SubTotal: 01				-77,540.18	-1,211,046.17	-5,492,016.65	370,334.09
Total				-77,540.18	-1,211,046.17	-5,492,016.65	370,334.09

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
22-23 Budget by Program

Fund Management	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
	(Continued...)				
000	NON SPECIFIED				
	Revenue:8000-8999				
	8000				
	8011 REV LIMIT ST AID CURR YR	172,044.00	67,931.00	148,648.00	67,931.00
	8021 HOMEOWNERS' EXEMPTION	73,341.32	72,942.00	36,470.84	72,942.00
	8041 SECURED ROLLS TAX	21,365,651.03	22,545,648.00	20,218,124.77	24,099,043.15
	8042 UNSECURED ROLL TAXES	964,954.91	886,566.38	886,566.38	886,566.38
	8043 PRIOR YEARS' TAXES	-16,190.94	-11,769.48	-11,769.48	-11,769.48
	8290 ALL OTHER FEDERAL REVENUE	494,801.00	382,177.00	334,360.00	40,206.00
	8550 MANDATED COST REIMBURSE	40,025.00	42,190.00	40,784.00	1,640,784.00
	8590 ALL OTHER STATE REVENUES	2,059,076.28	2,965,272.50	2,687,680.46	2,260,793.32
	8660 INTEREST	85,080.92	58,820.27	35,268.63	51,787.00
	8689 ALL OTHR FEES & CONTRACTS	32,500.00	66,264.83	66,264.83	67,590.13
	8699 ALL OTHER LOCAL REVENUE	7,849.82	117,490.18	122,875.20	117,490.18
	8980 CONTRIB FROM UNRESTR REV	-5,419,804.31	-6,404,100.25		-6,923,335.16
	SubTotal: 8000	19,859,329.03	20,789,432.43	24,565,273.63	22,370,028.52
	SubTotal: Revenue:8000-8999	19,859,329.03	20,789,432.43	24,565,273.63	22,370,028.52
	Expense:1000-7999				
	2000				
	2271 MAINT/OPERA, SUBSTITUTES		3,936.00	3,936.00	
	SubTotal: 2000	0.00	-3,936.00	-3,936.00	0.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	1,450,098.00	1,903,231.00	1,903,231.00	1,982,012.00
	3102 ST TEACH RETIRE SYS CLASS	9,074.00	4,972.00	4,972.00	5,164.00
	3312 OASDI/FICA - CLASSIFIED		244.03	244.03	
	3322 MEDICARE - CLASSIFIED		57.07	57.07	
	3502 ST UNEMPL INSUR CLASS		19.68	19.68	
	3602 WORKERS COMP INSUR CLASS		110.25	110.25	
	SubTotal: 3000	-1,459,172.00	-1,908,634.03	-1,908,634.03	-1,987,176.00

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District 07 Hillsborough Elementary School District
22-23 Budget by Program

Fund Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
000	NON SPECIFIED				
	Expense:1000-7999				
	(Continued...)				
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	61,772.20	20,000.00		20,000.00
	4350 NON INSTRUCTIONL SUPPLIES	64,188.37			
	4410 INVENTORIED INST SUPPLY	5,844.88			
	4450 INVNTRD NON-INST SUPPLY	6,518.93			
	SubTotal: 4000	-138,324.38	-20,000.00	0.00	-20,000.00
	5000				
	5610 RENTAL/LEASE OF BUILDGS	5,751.11	5,688.81	5,688.81	
	5800 PROF/CNSLT SVCS, OPER EXP	13,727.13		350.00	
	5805 BUILDING MAINT-JANITORIAL	2,466.08	44,649.97	23,207.97	
	5807 CONSULTANT SERVICES	8,332.50			
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	5,348.68			
	5822 LEGAL FEES - OTHER OTHER	3,863.00			
	SubTotal: 5000	-39,488.50	-50,338.78	-29,246.78	0.00
	7000				
	7612 BTW GENERAL & SP RESERVE	35,000.00	35,000.00	35,000.00	35,000.00
	7616 TO CAFETERIA FROM GENERAL		100,000.00	100,000.00	100,000.00
	SubTotal: 7000	-35,000.00	-135,000.00	-135,000.00	-135,000.00
	SubTotal: Expense:1000-7999	-1,671,984.88	-2,117,908.81	-2,076,816.81	-2,142,176.00
	SubTotal: 000	18,187,344.15	18,671,523.62	22,488,456.82	20,227,852.52

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Fund Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
	(Continued...)				
0000	UNDESIGNATED				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE	-2,812.03			
	SubTotal: 8000	-2,812.03	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999	-2,812.03	0.00	0.00	0.00
	Expense:1000-7999				
	3000				
	3981 RETRO BENEFITS-CERT	2,886.61		5,340.38	
	SubTotal: 3000	-2,886.61	0.00	-5,340.38	0.00
	SubTotal: Expense:1000-7999	-2,886.61	0.00	-5,340.38	0.00
	SubTotal: 0000	-5,698.64	0.00	-5,340.38	0.00

100 – REGULAR INSTRUCTION

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

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22-23 Budget by Program

Fund Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget 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	248,756.00	248,756.00	186,370.00	248,756.00
	8290 ALL OTHER FEDERAL REVENUE		68,100.00	17,040.00	
	8699 ALL OTHER LOCAL REVENUE	3,094,702.22	3,130,000.94	2,009,121.50	3,106,125.00
	<u>SubTotal: 8000</u>	<u>3,343,458.22</u>	<u>3,550,969.94</u>	<u>2,212,531.50</u>	<u>3,458,994.00</u>
	<u>SubTotal: Revenue:8000-8999</u>	<u>3,343,458.22</u>	<u>3,550,969.94</u>	<u>2,212,531.50</u>	<u>3,458,994.00</u>
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	7,432,560.83	8,081,669.81	7,529,654.60	7,478,696.56
	1151 TEACHER,ADDL.COMPENSATION	100,890.74	37,957.69	80,107.50	31,500.00
	1171 TEACHER, SUBSTITUTES	165,678.40	140,230.00	376,694.65	139,440.00
	1251 COUNSELOR,ADDL.COMP	4,851.00			
	1352 PRINCIPAL,ADDL.COMP	9,121.59			
	<u>SubTotal: 1000</u>	<u>-7,713,102.56</u>	<u>-8,259,857.50</u>	<u>-7,986,456.75</u>	<u>-7,649,636.56</u>
	2000				
	2101 INSTRUCTIONAL AIDE SALARY	114,608.04	170,107.78	156,311.42	313,494.28
	2151 INSTRUCT.AIDE,ADDL.COMP	6,388.68	18,353.69	10,064.55	7,897.00
	2153 BEHAVIOR TECHNICIAN ADDL COMP	49.14			
	2171 INSTRUCT.AIDE, SUBSTITUTE	3,452.91	10,457.00	2,094.00	10,457.00
	2251 MAINT/OPER, ADDL. COMP		1,922.00	1,954.17	1,869.00
	2451 CLERICAL, ADDL. COMP		2,508.85	4,500.00	
	<u>SubTotal: 2000</u>	<u>-124,498.77</u>	<u>-203,349.32</u>	<u>-174,924.14</u>	<u>-333,717.28</u>
	3000				
	3101 ST TEACH RETIRE SYS CERT	1,221,742.02	1,335,217.75	1,337,712.55	1,408,600.29
	3102 ST TEACH RETIRE SYS CLASS	7.09	25.00	5,696.10	6,632.00

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Fund Management		Description	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
100	REGULAR INSTRUCTION					
	Expense:1000-7999					
	3000					
	(Continued...)					
	3201	PUBL EMPL RETIRE SYS CERT		16,964.50		
	3202	PUB EMPL RETIRE SYS CLASS	19,154.19	38,971.98	21,887.50	63,641.18
	3311	OASDI/FICA - CERTIFICATED	3,263.64	8,686.66	2,073.32	27,052.15
	3312	OASDI/FICA - CLASSIFIED	7,369.85	14,049.39	8,469.97	18,541.10
	3321	MEDICARE - CERTIFICATED	109,818.66	117,743.94	113,812.80	111,108.68
	3322	MEDICARE - CLASSIFIED	1,723.77	3,325.38	2,237.79	4,873.63
	3401	HLTH & WELFARE BNFT CERT	524,023.32	591,279.76	559,016.31	586,503.31
	3402	HLTH & WELFARE BNFT CLASS	12,856.09	24,763.90	25,933.09	32,441.00
	3501	ST UNEMPL INSUR CERT	3,795.28	11,899.87	39,250.79	38,634.47
	3502	ST UNEMPL INSUR CLASS	78.36	1,621.49	771.56	1,672.68
	3601	WORKERS COMP INSUR CERT	178,957.38	206,180.81	219,914.58	178,724.21
	3602	WORKERS COMP INSUR CLASS	2,837.35	6,424.37	4,323.24	7,877.16
	3901	OTHR BENEFITS, CERT POST	78,685.39	17,385.53	59,254.85	24,479.00
	3902	OTHR BENEFITS, CLASS POST	1,421.94	3,268.00	1,502.04	3,268.00
	SubTotal: 3000		-2,165,734.33	-2,397,808.33	-2,401,856.49	-2,514,048.86
	4000					
	4210	OTHER BOOKS - STUDENT USE				56,111.00
	4220	LIBRARY BOOKS	5,182.93			
	4230	OTHR BOOKS-NO STUDENT USE	586.87	1,038.56	1,824.19	45.00
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	196,443.13	154,605.47	140,920.18	360,728.36
	4330	SUBSCRIPTION-INSTRUCTION	8,313.84	1,000.00	122.32	1,000.00
	4350	NON INSTRUCTIONL SUPPLIES	39,166.01	63,922.00	62,395.06	57,230.00
	4410	INVENTORIED INST SUPPLY	3,338.13	625.00	624.37	
	4450	INVNTRD NON-INST SUPPLY	18,307.27	41,491.00	37,070.91	
	SubTotal: 4000		-271,338.18	-262,682.03	-242,957.03	-475,114.36
	5000					
	5200	TRAVEL AND CONFERENCES	1,200.00	11,074.02	9,041.78	10,625.02

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Fund Management		Description	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
100	REGULAR INSTRUCTION					
	Expense:1000-7999					
	5000					
(Continued...)						
	5300	DUES AND MEMBERSHIPS	4,099.50	4,055.00	4,055.00	4,055.00
	5610	RENTAL/LEASE OF BUILDGS	54,162.26	6,863.65	6,863.09	4,181.65
	5630	BUILD/GROUNDS REPAIRS & IMPROV	7,164.33			
	5805	BUILDING MAINT-JANITORIAL	14,031.62			
	5807	CONSULTANT SERVICES	59,209.20	130,059.50	129,159.50	158,645.50
	5809	HEALTH SCREENING	23,000.63			
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	138,433.84	190,996.06	121,191.18	154,715.06
	5844	FIELD TRIP/ASSEMBLY TRANS/ADMN	5,427.96	20,435.60	18,438.27	38,292.00
	5906	POSTAGE	140.99	50.00		50.00
SubTotal: 5000			-306,870.33	-363,533.83	-288,748.82	-370,564.23
SubTotal: Expense:1000-7999			-10,581,544.17	-11,487,231.01	-11,094,943.23	-11,343,081.29
SubTotal: 100			-7,238,085.95	-7,936,261.07	-8,882,411.73	-7,884,087.29

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 Management	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
(Continued...)					
103	MTSS and 504				
	Expense:1000-7999				
	1000				
	1151 TEACHER,ADDL.COMPENSATION	1,440.00	5,000.00	5,000.00	
	1171 TEACHER, SUBSTITUTES			3,629.99	
	SubTotal: 1000	-1,440.00	-5,000.00	-8,629.99	0.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	246.24	855.00	1,104.88	
	3311 OASDI/FICA - CERTIFICATED			93.62	
	3321 MEDICARE - CERTIFICATED	20.88	73.00	121.68	
	3401 HLTH & WELFARE BNFT CERT			28.68	
	3501 ST UNEMPL INSUR CERT	0.72	3.00	41.96	
	3601 WORKERS COMP INSUR CERT	34.20	110.00	235.03	
	SubTotal: 3000	-302.04	-1,041.00	-1,625.85	0.00
	4000				
	4230 OTHR BOOKS-NO STUDENT USE	507.86	5,818.00	6,118.00	
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	15,820.33	14,744.72	14,391.95	5,632.04
	SubTotal: 4000	-16,328.19	-20,562.72	-20,509.95	-5,632.04
	5000				
	5200 TRAVEL AND CONFERENCES		3,994.40	4,894.40	
	5300 DUES AND MEMBERSHIPS	516.00	516.00		516.00
	5822 LEGAL FEES - OTHER OTHER	2,598.50			
	5906 POSTAGE	17.47	17.47		17.47
	SubTotal: 5000	-3,131.97	-4,527.87	-4,894.40	-533.47
	7000				
	7142 OTHR TUIT EX-COST TO CNTY		3,000.00	1,982.54	3,000.00
	SubTotal: 7000	0.00	-3,000.00	-1,982.54	-3,000.00

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Fund Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
103	MTSS and 504 Expense:1000-7999				
(Continued...)					
	SubTotal: Expense:1000-7999	-21,202.20	-34,131.59	-37,642.73	-9,165.51
	SubTotal: 103	-21,202.20	-34,131.59	-37,642.73	-9,165.51

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 Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
	(Continued...)				
105	STATE INSTRUCTIONAL MTLS				
	Revenue:8000-8999				
	8000				
	8560 STATE LOTTERY REVENUE	89,404.29	65,758.50	19,525.90	65,758.50
	SubTotal: 8000	89,404.29	65,758.50	19,525.90	65,758.50
	SubTotal: Revenue:8000-8999	89,404.29	65,758.50	19,525.90	65,758.50
	Expense:1000-7999				
	4000				
	4100 APRVD TXTBKS/COR CUR MTLS		22,170.52	22,170.52	22,170.52
	4210 OTHER BOOKS - STUDENT USE	1,724.29	33,837.42	33,837.42	33,837.42
	4230 OTHR BOOKS-NO STUDENT USE	10,115.05	3,443.18	3,677.28	3,443.18
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	42,995.11	20,616.24	21,114.73	6,307.38
	4330 SUBSCRIPTION-INSTRUCTION	2,556.80			
	SubTotal: 4000	-57,391.25	-80,067.36	-80,799.95	-65,758.50
	SubTotal: Expense:1000-7999	-57,391.25	-80,067.36	-80,799.95	-65,758.50
	SubTotal: 105	32,013.04	-14,308.86	-61,274.05	0.00

110 – OUTDOOR EDUCATION

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

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Fund Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
	(Continued...)				
110	OUTDOOR EDUCATION				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE		67,800.00	67,800.00	79,632.00
	SubTotal: 8000	0.00	67,800.00	67,800.00	79,632.00
	SubTotal: Revenue:8000-8999	0.00	67,800.00	67,800.00	79,632.00
	Expense:1000-7999				
	1000				
	1151 TEACHER,ADDL.COMPENSATION		8,700.00	8,700.00	8,700.00
	1171 TEACHER, SUBSTITUTES		1,100.00	1,099.98	1,100.00
	1352 PRINCIPAL,ADDL.COMP		300.00	300.00	300.00
	SubTotal: 1000	0.00	-10,100.00	-10,099.98	-10,100.00
	2000				
	2151 INSTRUCT.AIDE,ADDL.COMP		1,398.00	1,398.10	1,400.00
	SubTotal: 2000	0.00	-1,398.00	-1,398.10	-1,400.00
	3000				
	3101 ST TEACH RETIRE SYS CERT		1,710.00	1,708.92	1,410.00
	3202 PUB EMPL RETIRE SYS CLASS		320.00	320.31	320.00
	3312 OASDI/FICA - CLASSIFIED		83.00	83.38	83.00
	3321 MEDICARE - CERTIFICATED		139.00	139.45	139.00
	3322 MEDICARE - CLASSIFIED		19.00	19.50	19.00
	3401 HLTH & WELFARE BNFT CERT		271.00	270.32	271.00
	3501 ST UNEMPL INSUR CERT		48.00	48.09	48.00
	3502 ST UNEMPL INSUR CLASS		7.00	6.72	7.00
	3601 WORKERS COMP INSUR CERT		270.00	269.43	270.00
	3602 WORKERS COMP INSUR CLASS		38.00	37.67	38.00
	SubTotal: 3000	0.00	-2,905.00	-2,903.79	-2,605.00

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Fund Management		Description	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
110	OUTDOOR EDUCATION					
	Expense:1000-7999					
	(Continued...)					
	5000					
		5200 TRAVEL AND CONFERENCES		271.00	269.68	272.00
		5844 FIELD TRIP/ASSEMBLY TRANS/ADMN		40,380.45	65,878.00	52,425.45
	SubTotal: 5000		0.00	-40,651.45	-66,147.68	-52,697.45
	SubTotal: Expense:1000-7999		0.00	-55,054.45	-80,549.55	-66,802.45
	SubTotal: 110		0.00	12,745.55	-12,749.55	12,829.55

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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01	GENERAL FUND				
(Continued...)					
111	CLASS SIZE - PARCEL TAX				
	Revenue:8000-8999				
	8000				
	8621 PARCEL TAXES	2,204,970.72	2,260,230.00	2,056,319.42	2,436,336.00
	SubTotal: 8000	2,204,970.72	2,260,230.00	2,056,319.42	2,436,336.00
	SubTotal: Revenue:8000-8999	2,204,970.72	2,260,230.00	2,056,319.42	2,436,336.00
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	1,703,346.49	1,694,127.00	1,767,225.80	1,836,959.00
	1171 TEACHER, SUBSTITUTES	5,906.05		13,393.22	
	SubTotal: 1000	-1,709,252.54	-1,694,127.00	-1,780,619.02	-1,836,959.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	275,387.27	301,961.00	299,134.07	350,250.00
	3311 OASDI/FICA - CERTIFICATED	62.93		279.00	
	3321 MEDICARE - CERTIFICATED	24,020.00	26,048.00	24,938.49	26,759.00
	3401 HLTH & WELFARE BNFT CERT	146,828.42	156,864.00	156,482.53	161,825.00
	3501 ST UNEMPL INSUR CERT	828.21	22,096.00	8,599.51	9,228.00
	3601 WORKERS COMP INSUR CERT	40,362.31	50,324.00	48,181.19	42,735.00
	3901 OTHR BENEFITS, CERT POST	6,210.29	8,580.00	3,190.60	8,580.00
	SubTotal: 3000	-493,699.43	-565,873.00	-540,805.39	-599,377.00
	SubTotal: Expense:1000-7999	-2,202,951.97	-2,260,000.00	-2,321,424.41	-2,436,336.00
	SubTotal: 111	2,018.75	230.00	-265,104.99	0.00

112 – CONTRACTED SUBSTITUTE SERVICES

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

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01	GENERAL FUND				
	(Continued...)				
112	SUBSTITUTE STAFFING				
	Revenue:8000-8999				
	8000				
	8980 CONTRIB FROM UNRESTR REV	13,102.50	11,768.00		11,768.00
	SubTotal: 8000	13,102.50	11,768.00	0.00	11,768.00
	SubTotal: Revenue:8000-8999	13,102.50	11,768.00	0.00	11,768.00
	Expense:1000-7999				
	5000				
	5807 CONSULTANT SERVICES	31,351.25	6,003.00	22,935.00	5,773.00
	SubTotal: 5000	-31,351.25	-6,003.00	-22,935.00	-5,773.00
	SubTotal: Expense:1000-7999	-31,351.25	-6,003.00	-22,935.00	-5,773.00
	SubTotal: 112	-18,248.75	5,765.00	-22,935.00	5,995.00

113 – YOSEMITE FIELD TRIP

This program accounts for the elementary schools' Yosemite Field Trip donations collected as well as expenditures incurred, specific by each school site. In 2019-20, however, due to COVID-19 and shelter in place, all field trips have been cancelled or postponed. Fees were refunded to parents for cancelled field trips and for the ones postponed to next school year, fees collected will be carried over accordingly.

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01	GENERAL FUND				
	(Continued...)				
113	YOSEMITE FIELD TRIP				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE		124,057.00	121,930.00	124,000.00
	SubTotal: 8000	0.00	124,057.00	121,930.00	124,000.00
	SubTotal: Revenue:8000-8999	0.00	124,057.00	121,930.00	124,000.00
	Expense:1000-7999				
	1000				
	1151 TEACHER,ADDL.COMPENSATION		9,600.00		9,600.00
	1171 TEACHER, SUBSTITUTES		1,425.00		1,425.00
	1251 COUNSELOR,ADDL.COMP		5.00		900.00
	SubTotal: 1000	0.00	-11,030.00	0.00	-11,925.00
	2000				
	2151 INSTRUCT.AIDE,ADDL.COMP		2,025.00		900.00
	SubTotal: 2000	0.00	-2,025.00	0.00	-900.00
	3000				
	3101 ST TEACH RETIRE SYS CERT		1,892.00		2,019.00
	3202 PUB EMPL RETIRE SYS CLASS		51.00		
	3312 OASDI/FICA - CLASSIFIED		126.00		56.00
	3321 MEDICARE - CERTIFICATED		174.00		174.00
	3322 MEDICARE - CLASSIFIED		29.00		13.00
	3501 ST UNEMPL INSUR CERT		60.00		60.00
	3502 ST UNEMPL INSUR CLASS		6.00		5.00
	3601 WORKERS COMP INSUR CERT		335.00		335.00
	3602 WORKERS COMP INSUR CLASS		57.00		25.00
	SubTotal: 3000	0.00	-2,730.00	0.00	-2,687.00
	4000				

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Fund Managem nt	Description Summary By Object	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
113	YOSEMITE FIELD TRIP				
	Expense:1000-7999				
	4000				
(Continued...)					
	4350 NON INSTRUCTIONL SUPPLIES		1,833.00	1,831.97	1,833.00
	SubTotal: 4000	0.00	-1,833.00	-1,831.97	-1,833.00
	5000				
	5200 TRAVEL AND CONFERENCES		378.00		225.00
	5844 FIELD TRIP/ASSEMBLY TRANS/ADMN	89,755.84	105,224.00	105,210.00	109,834.00
	SubTotal: 5000	-89,755.84	-105,602.00	-105,210.00	-110,059.00
	SubTotal: Expense:1000-7999	-89,755.84	-123,220.00	-107,041.97	-127,404.00
	SubTotal: 113	-89,755.84	837.00	14,888.03	-3,404.00

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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01	GENERAL FUND				
	(Continued...)				
115	PHYSICAL EDUCATION				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE		160.10	160.00	13,500.00
	8980 CONTRIB FROM UNRESTR REV	87,662.01	126,456.96		135,252.00
	<u>SubTotal: 8000</u>	87,662.01	126,617.06	160.00	148,752.00
	<u>SubTotal: Revenue:8000-8999</u>	87,662.01	126,617.06	160.00	148,752.00
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	843,166.60	883,263.09	894,878.35	889,109.00
	1151 TEACHER,ADDL.COMPENSATION		8,000.00		8,000.00
	1171 TEACHER, SUBSTITUTES	825.01	405.00	8,519.31	405.00
	<u>SubTotal: 1000</u>	-843,991.61	-891,668.09	-903,397.66	-897,514.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	115,776.52	125,779.71	129,451.76	143,663.00
	3201 PUBL EMPL RETIRE SYS CERT	26,254.80	29,807.38	31,098.70	34,438.00
	3311 OASDI/FICA - CERTIFICATED	7,627.89	8,631.57	8,256.58	8,937.00
	3321 MEDICARE - CERTIFICATED	11,707.20	12,852.47	12,504.66	13,047.00
	3401 HLTH & WELFARE BNFT CERT	69,231.35	69,240.76	73,010.72	70,000.00
	3501 ST UNEMPL INSUR CERT	403.78	4,710.71	4,311.99	4,499.00
	3601 WORKERS COMP INSUR CERT	19,184.33	24,831.20	24,158.90	20,838.00
	3901 OTHR BENEFITS, CERT POST	3,502.16	2,328.00	2,331.40	2,328.00
	<u>SubTotal: 3000</u>	-253,688.03	-278,181.80	-285,124.71	-297,750.00
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	23,816.93	8,568.00	8,538.46	8,400.00
	4350 NON INSTRUCTIONL SUPPLIES		294.00	293.33	
	<u>SubTotal: 4000</u>	-23,816.93	-8,862.00	-8,831.79	-8,400.00

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District 07 Hillsborough Elementary School District
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Fund Management		Description	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
115	PHYSICAL EDUCATION					
	Expense:1000-7999					
	(Continued...)					
	5000					
		5200 TRAVEL AND CONFERENCES			165.00	
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	135.00	1,500.00	1,500.00	1,500.00
	SubTotal: 5000		-135.00	-1,500.00	-1,665.00	-1,500.00
	SubTotal: Expense:1000-7999		-1,121,631.57	-1,180,211.89	-1,199,019.16	-1,205,164.00
	SubTotal: 115		-1,033,969.56	-1,053,594.83	-1,198,859.16	-1,056,412.00

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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Fund Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
	(Continued...)				
120	ELEMENTARY MUSIC				
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	362,632.40	369,037.66	507,908.76	521,116.00
	1151 TEACHER,ADDL.COMPENSATION	1,957.64			
	1171 TEACHER, SUBSTITUTES	814.96	372.00	2,482.56	372.00
	SubTotal: 1000	-365,405.00	-369,409.66	-510,391.32	-521,488.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	59,013.08	63,429.67	86,288.12	99,533.00
	3311 OASDI/FICA - CERTIFICATED		23.59	23.56	23.00
	3321 MEDICARE - CERTIFICATED	5,134.39	5,467.45	7,125.77	7,588.00
	3401 HLTH & WELFARE BNFT CERT	17,451.89	13,848.15	28,651.47	28,000.00
	3501 ST UNEMPL INSUR CERT	177.10	1,954.05	2,433.91	2,616.00
	3601 WORKERS COMP INSUR CERT	8,413.71	10,565.63	13,831.92	12,118.00
	3901 OTHR BENEFITS, CERT POST	2,743.18	1,826.00	2,645.38	1,826.00
	SubTotal: 3000	-92,933.35	-97,114.54	-141,000.13	-151,704.00
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	7,356.37	241.00	239.80	2,300.00
	SubTotal: 4000	-7,356.37	-241.00	-239.80	-2,300.00
	5000				
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	2,940.00	4,410.00	4,410.00	4,410.00
	SubTotal: 5000	-2,940.00	-4,410.00	-4,410.00	-4,410.00
	SubTotal: Expense:1000-7999	-468,634.72	-471,175.20	-656,041.25	-679,902.00
	SubTotal: 120	-468,634.72	-471,175.20	-656,041.25	-679,902.00

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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Fund Management	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget 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	317,683.90	336,030.14	322,911.08	327,197.00
	1151 TEACHER,ADDL.COMPENSATION	1,612.25			
	1171 TEACHER, SUBSTITUTES	4,079.01			
	SubTotal: 1000	-323,375.16	-336,030.14	-322,911.08	-327,197.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	52,138.99	57,756.02	54,605.94	62,494.00
	3321 MEDICARE - CERTIFICATED	4,759.98	5,037.66	4,735.81	4,830.00
	3401 HLTH & WELFARE BNFT CERT	10,726.48	11,770.93	10,898.77	9,276.00
	3501 ST UNEMPL INSUR CERT	164.17	1,800.61	1,632.87	1,666.00
	3601 WORKERS COMP INSUR CERT	7,800.10	9,733.70	9,149.45	7,715.00
	3901 OTHR BENEFITS, CERT POST	5,304.04	5,959.00	3,695.80	5,959.00
	SubTotal: 3000	-80,893.76	-92,057.92	-84,718.64	-91,940.00
	SubTotal: Expense:1000-7999	-404,268.92	-428,088.06	-407,629.72	-419,137.00
	SubTotal: 125	-284,268.92	-308,088.06	-287,629.72	-299,137.00

130 – MEDIA CENTER

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

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

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Fund Management	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
	(Continued...)				
130	MEDIA CENTER				
	Revenue:8000-8999				
	8000				
	8560 STATE LOTTERY REVENUE	205,627.01	212,323.00	147,943.71	212,323.00
	8699 ALL OTHER LOCAL REVENUE	40,753.48	45,121.00	44,844.43	39,200.00
	<u>SubTotal: 8000</u>	<u>246,380.49</u>	<u>257,444.00</u>	<u>192,788.14</u>	<u>251,523.00</u>
	<u>SubTotal: Revenue:8000-8999</u>	<u>246,380.49</u>	<u>257,444.00</u>	<u>192,788.14</u>	<u>251,523.00</u>
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	219,123.52	355,713.93	282,647.30	363,550.00
	1151 TEACHER,ADDL.COMPENSATION			500.00	
	1171 TEACHER, SUBSTITUTES	1,100.00			
	<u>SubTotal: 1000</u>	<u>-220,223.52</u>	<u>-355,713.93</u>	<u>-283,147.30</u>	<u>-363,550.00</u>
	3000				
	3101 ST TEACH RETIRE SYS CERT	35,571.33	67,332.14	47,489.19	71,902.00
	3321 MEDICARE - CERTIFICATED	3,009.05	5,770.77	3,943.11	5,643.00
	3401 HLTH & WELFARE BNFT CERT	19,706.50	18,630.00	19,956.81	18,630.00
	3501 ST UNEMPL INSUR CERT	103.73	3,416.08	1,359.66	3,335.00
	3601 WORKERS COMP INSUR CERT	4,931.01	11,149.40	7,618.02	9,935.00
	3901 OTHR BENEFITS, CERT POST	143.44		2,658.80	
	<u>SubTotal: 3000</u>	<u>-63,465.06</u>	<u>-106,298.39</u>	<u>-83,025.59</u>	<u>-109,445.00</u>
	4000				
	4220 LIBRARY BOOKS	5,252.90	18,743.00	17,253.36	13,190.00
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		2,263.00	2,180.78	1,650.00
	4330 SUBSCRIPTION-INSTRUCTION		142.00	141.83	
	4350 NON INSTRUCTIONL SUPPLIES		958.00	956.54	500.00
	<u>SubTotal: 4000</u>	<u>-5,252.90</u>	<u>-22,106.00</u>	<u>-20,532.51</u>	<u>-15,340.00</u>

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Fund Management		Description	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
130	MEDIA CENTER					
	Expense:1000-7999					
	(Continued...)					
	5000					
		5804 FILM/VIDEO STRM CONTRACTS	2,798.50	8,000.00	7,019.18	8,000.00
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	677.70	3,023.50	3,023.50	3,023.50
		SubTotal: 5000	-3,476.20	-11,023.50	-10,042.68	-11,023.50
		SubTotal: Expense:1000-7999	-292,417.68	-495,141.82	-396,748.08	-499,358.50
		SubTotal: 130	-46,037.19	-237,697.82	-203,959.94	-247,835.50

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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01	GENERAL FUND				
(Continued...)					
135	MATH/SCIENCE ENRICHMENT				
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	220,911.40	224,786.87	232,429.67	232,036.00
	1171 TEACHER, SUBSTITUTES			3,319.99	
	SubTotal: 1000	-220,911.40	-224,786.87	-235,749.66	-232,036.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	35,677.20	38,636.34	39,792.48	44,319.00
	3311 OASDI/FICA - CERTIFICATED			35.34	
	3321 MEDICARE - CERTIFICATED	3,161.47	3,376.89	3,370.79	3,428.00
	3401 HLTH & WELFARE BNFT CERT	11,195.85	13,848.15	12,031.09	10,912.00
	3501 ST UNEMPL INSUR CERT	109.01	1,206.74	1,162.29	1,182.00
	3601 WORKERS COMP INSUR CERT	5,180.66	6,524.02	6,512.32	5,474.00
	3901 OTHR BENEFITS, CERT POST	2,088.95	4,405.00	1,675.50	4,405.00
	SubTotal: 3000	-57,413.14	-67,997.14	-64,579.81	-69,720.00
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	1,000.00	4,728.23	4,382.66	
	4350 NON INSTRUCTIONL SUPPLIES		1,380.00	1,389.85	
	SubTotal: 4000	-1,000.00	-6,108.23	-5,772.51	0.00
	SubTotal: Expense:1000-7999	-279,324.54	-298,892.24	-306,101.98	-301,756.00
	SubTotal: 135	-279,324.54	-298,892.24	-306,101.98	-301,756.00

140 – WORLD LANGUAGE (4-5)

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

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

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

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

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Fund Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
(Continued...)					
140	FOREIGN LANGUAGE				
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	0.00	101,244.18		103,970.00
	SubTotal: 1000	0.00	-101,244.18	0.00	-103,970.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	511.78	17,401.48		19,859.00
	3321 MEDICARE - CERTIFICATED		1,491.49		1,508.00
	3401 HLTH & WELFARE BNFT CERT	-222.29			
	3501 ST UNEMPL INSUR CERT	0.00	533.35		520.00
	3601 WORKERS COMP INSUR CERT	0.01	2,880.41		2,408.00
	SubTotal: 3000	-289.50	-22,306.73	0.00	-24,295.00
	SubTotal: Expense:1000-7999	-289.50	-123,550.91	0.00	-128,265.00
	SubTotal: 140	-289.50	-123,550.91	0.00	-128,265.00

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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Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
160	EDUCATIONAL TECHNOLOGY					
	Expense:1000-7999					
	1000					
	1101	TEACHER SALARY	142,420.00	138,767.55	149,504.00	142,504.00
	1151	TEACHER,ADDL.COMPENSATION	2,399.99			
	1171	TEACHER, SUBSTITUTES	687.50			
	1303	DIRECTOR SALARY	218,084.04	227,789.03	235,776.08	233,776.00
	1352	PRINCIPAL,ADDL.COMP	480.00			
	1353	DIRECTOR, ADDL.COMP	864.00	864.00	792.00	864.00
SubTotal: 1000			-364,935.53	-367,420.58	-386,072.08	-377,144.00
	2000					
	2401	CLERICAL SALARIES	96,138.47	96,058.93	97,863.32	98,062.00
	2451	CLERICAL, ADDL. COMP		600.00		600.00
SubTotal: 2000			-96,138.47	-96,658.93	-97,863.32	-98,662.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	58,797.43	63,152.70	65,189.43	72,034.00
	3202	PUB EMPL RETIRE SYS CLASS	19,191.24	22,296.02	21,962.29	24,878.00
	3312	OASDI/FICA - CLASSIFIED	6,046.22	6,124.06	6,133.96	6,165.00
	3321	MEDICARE - CERTIFICATED	5,317.32	5,434.63	5,616.90	5,491.00
	3322	MEDICARE - CLASSIFIED	1,414.06	1,431.82	1,434.55	1,442.00
	3401	HLTH & WELFARE BNFT CERT	12,499.78	13,848.15	13,179.82	14,000.00
	3402	HLTH & WELFARE BNFT CLASS	2,279.10		2,439.60	
	3501	ST UNEMPL INSUR CERT	183.33	1,942.38	1,936.88	1,893.00
	3502	ST UNEMPL INSUR CLASS	48.74	711.06	494.65	497.00
	3601	WORKERS COMP INSUR CERT	8,713.61	10,501.01	10,851.90	8,769.00
	3602	WORKERS COMP INSUR CLASS	2,317.15	2,767.06	2,771.60	2,303.00
	3901	OTHR BENEFITS, CERT POST	1,794.26	1,560.00	1,300.30	1,560.00
	3902	OTHR BENEFITS, CLASS POST	1,720.86	780.00	1,430.33	780.00
SubTotal: 3000			-120,323.10	-130,548.89	-134,742.21	-139,812.00

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Fund Management		Description	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
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					
	(Continued...)					
	4000					
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	7,253.77	7,000.00	2,985.29	7,000.00
	4350	NON INSTRUCTIONL SUPPLIES	395.87	1,038.54	1,038.54	1,038.54
	4410	INVENTORIED INST SUPPLY		20,000.00	20,000.00	20,000.00
	SubTotal: 4000		-7,649.64	-28,038.54	-24,023.83	-28,038.54
	5000					
	5200	TRAVEL AND CONFERENCES	2,343.87	926.84	926.84	926.84
	5300	DUES AND MEMBERSHIPS	1,525.00	1,525.00	1,525.00	1,525.00
	5635	CONTRACT EQUIPMENT REPAIR	1,260.23			
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	59,493.45	69,876.60	69,876.60	69,876.60
	SubTotal: 5000		-64,622.55	-72,328.44	-72,328.44	-72,328.44
	SubTotal: Expense:1000-7999		-653,669.29	-694,995.38	-715,029.88	-715,984.98
	SubTotal: 160		-653,669.29	-694,995.38	-715,029.88	-715,984.98

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 Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
	(Continued...)				
161	TECHNOLOGY-INSURANCE				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE	1,860.00	11,000.00	8,250.00	11,000.00
	SubTotal: 8000	1,860.00	11,000.00	8,250.00	11,000.00
	SubTotal: Revenue:8000-8999	1,860.00	11,000.00	8,250.00	11,000.00
	Expense:1000-7999				
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	1,860.00	11,000.00	11,000.00	11,000.00
	SubTotal: 4000	-1,860.00	-11,000.00	-11,000.00	-11,000.00
	SubTotal: Expense:1000-7999	-1,860.00	-11,000.00	-11,000.00	-11,000.00
	SubTotal: 161	0.00	0.00	-2,750.00	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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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	64,140.90	69,772.78	71,995.29	
	2251 MAINT/OPER, ADDL. COMP	409.98	3,951.00	3,950.01	3,000.00
	SubTotal: 2000	-64,550.88	-73,723.78	-75,945.30	-3,000.00
	3000				
	3202 PUB EMPL RETIRE SYS CLASS	13,362.01	16,195.06	16,035.90	
	3312 OASDI/FICA - CLASSIFIED	3,732.67	4,616.57	4,416.61	175.00
	3322 MEDICARE - CLASSIFIED	872.93	1,079.53	1,032.91	41.00
	3402 HLTH & WELFARE BNFT CLASS	10,507.03	11,475.52	11,419.47	
	3502 ST UNEMPL INSUR CLASS	30.13	527.87	356.19	14.00
	3602 WORKERS COMP INSUR CLASS	1,430.51	2,084.77	1,995.61	79.00
	3902 OTHR BENEFITS, CLASS POST	214.00			
	SubTotal: 3000	-30,149.28	-35,979.32	-35,256.69	-309.00
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	1,327.73	5,817.49	5,816.35	33,431.00
	4350 NON INSTRUCTIONL SUPPLIES	342.51	482.00	480.78	
	4410 INVENTORIED INST SUPPLY		10,743.00	10,742.15	
	4450 INVNTRD NON-INST SUPPLY	1,592.97			
	SubTotal: 4000	-3,263.21	-17,042.49	-17,039.28	-33,431.00
	5000				

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
22-23 Budget by Program

Fund Management		Description	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
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...)						
	5818	LICENSING (SOFTWRE,MOVIE,PROD)	1,739.67	1,252.00	1,251.64	
	SubTotal: 5000		-1,739.67	-1,252.00	-1,251.64	0.00
	SubTotal: Expense:1000-7999		-99,703.04	-127,997.59	-129,492.91	-36,740.00
	SubTotal: 185		-89,703.04	-117,997.59	-119,492.91	-26,740.00

190 – SUMME 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
22-23 Budget by Program

Fund Management	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
	(Continued...)				
190	SUMMER SCHOOL				
	Revenue:8000-8999				
	8000				
	8980 CONTRIB FROM UNRESTR REV	84,686.35	82,717.45		82,717.45
	SubTotal: 8000	84,686.35	82,717.45	0.00	82,717.45
	SubTotal: Revenue:8000-8999	84,686.35	82,717.45	0.00	82,717.45
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	50,456.75	47,636.24	7,837.50	47,636.24
	1151 TEACHER,ADDL.COMPENSATION		6,610.78	40,191.12	6,610.78
	1171 TEACHER, SUBSTITUTES		531.00		531.00
	SubTotal: 1000	-50,456.75	-54,778.02	-48,028.62	-54,778.02
	2000				
	2101 INSTRUCTIONAL AIDE SALARY	10,153.62			
	2123 BEHAVIOR TECHNICIAN	8,170.20			
	2151 INSTRUCT.AIDE,ADDL.COMP			17,470.85	
	2153 BEHAVIOR TECHNICIAN ADDL COMP			2,816.00	
	2171 INSTRUCT.AIDE, SUBSTITUTE		624.88		624.88
	SubTotal: 2000	-18,323.82	-624.88	-20,286.85	-624.88
	3000				
	3101 ST TEACH RETIRE SYS CERT	8,398.70	9,024.37	7,686.50	9,024.37
	3202 PUB EMPL RETIRE SYS CLASS	3,705.01	2,471.60	3,766.25	2,471.60
	3311 OASDI/FICA - CERTIFICATED		33.85		33.00
	3312 OASDI/FICA - CLASSIFIED	1,136.08	1,059.94	1,257.78	1,059.94
	3321 MEDICARE - CERTIFICATED	731.62	611.54	696.43	611.33
	3322 MEDICARE - CLASSIFIED	265.69	247.90	294.17	247.90
	3501 ST UNEMPL INSUR CERT	25.23	14.04	240.15	14.01
	3502 ST UNEMPL INSUR CLASS	9.17	1.85	101.43	1.85

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District 07 Hillsborough Elementary School District
22-23 Budget by Program

Fund Management		Description	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
190	SUMMER SCHOOL					
	Expense:1000-7999					
	3000					
(Continued...)						
	3601	WORKERS COMP INSUR CERT	1,198.89	1,263.96	1,345.48	1,260.57
	3602	WORKERS COMP INSUR CLASS	435.39	543.97	568.33	543.97
	SubTotal: 3000		-15,905.78	-15,273.02	-15,956.52	-15,268.54
	5000					
	5843	SPEC.ED.TRANSF.-PRIVATE		3,360.00	3,360.00	3,360.00
	5852	SPECIAL ED. RELATED SRV		9,273.01	9,273.01	9,273.01
	SubTotal: 5000		0.00	-12,633.01	-12,633.01	-12,633.01
	7000					
	7283	ALL OTH TRNSFRS TO JPAS	18,993.11	25,989.86	25,989.86	25,989.86
	SubTotal: 7000		-18,993.11	-25,989.86	-25,989.86	-25,989.86
	SubTotal: Expense:1000-7999		-103,679.46	-109,298.79	-122,894.86	-109,294.31
	SubTotal: 190		-18,993.11	-26,581.34	-122,894.86	-26,576.86

220 – PHYSICALLY HANDICAPPED

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

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
22-23 Budget by Program

Fund		Description Summary By Object	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Managem nt	GL Actuals Amt		Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt	
01	GENERAL FUND					
	(Continued...)					
220	PHYSICALLY HANDICAPPED					
	Revenue:8000-8999					
	8000					
	8980 CONTRIB FROM UNRESTR REV			56,942.29		56,942.29
	SubTotal: 8000		0.00	56,942.29	0.00	56,942.29
	SubTotal: Revenue:8000-8999		0.00	56,942.29	0.00	56,942.29
	Expense:1000-7999					
	4000					
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS			590.78	590.78	590.78
	4350 NON INSTRUCTIONL SUPPLIES			251.51	209.63	251.51
	SubTotal: 4000		0.00	-842.29	-800.41	-842.29
	5000					
	5807 CONSULTANT SERVICES		2,089.75	57,340.00	57,340.00	57,340.00
	SubTotal: 5000		-2,089.75	-57,340.00	-57,340.00	-57,340.00
	SubTotal: Expense:1000-7999		-2,089.75	-58,182.29	-58,140.41	-58,182.29
	SubTotal: 220		-2,089.75	-1,240.00	-58,140.41	-1,240.00

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
22-23 Budget by Program

Fund Management	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
(Continued...)					
230	RESOURCE SPECIALIST				
	Revenue:8000-8999				
	8000				
	8097 PROPERTY TAXES TRANSFERS	709,387.83	687,103.38	687,103.38	824,626.78
	8181 SP ED ENTITL PER UDC	215,199.96	219,551.12	182,370.74	240,311.94
	8677 INTERAGENCY SVCS BETW LEA	86,330.56	64,000.00		64,000.00
	8980 CONTRIB FROM UNRESTR REV	1,627,893.42	1,993,769.54		2,235,582.40
	SubTotal: 8000	2,638,811.77	2,964,424.04	869,474.12	3,364,521.12
	SubTotal: Revenue:8000-8999	2,638,811.77	2,964,424.04	869,474.12	3,364,521.12
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	994,809.62	1,144,021.98	1,144,129.69	1,288,183.00
	1151 TEACHER,ADDL.COMPENSATION	7,212.00	9,800.00		9,800.00
	1171 TEACHER, SUBSTITUTES	25,775.03	7,962.00	25,216.19	3,962.00
	SubTotal: 1000	-1,027,796.65	-1,161,783.98	-1,169,345.88	-1,301,945.00
	2000				
	2101 INSTRUCTIONAL AIDE SALARY	837,192.94	940,285.15	942,737.29	1,084,821.09
	2151 INSTRUCT.AIDE,ADDL.COMP	1,137.73	2,872.00	440.98	5,372.00
	2171 INSTRUCT.AIDE, SUBSTITUTE	82,918.12	43,100.00	34,817.55	18,308.00
	2451 CLERICAL, ADDL. COMP		2,900.00		2,900.00
	SubTotal: 2000	-921,248.79	-989,157.15	-977,995.82	-1,111,401.09
	3000				
	3101 ST TEACH RETIRE SYS CERT	161,690.50	192,165.90	196,145.80	245,744.00
	3102 ST TEACH RETIRE SYS CLASS	5,179.58	5,898.80		
	3202 PUB EMPL RETIRE SYS CLASS	176,791.27	204,443.26	213,609.35	267,959.30
	3311 OASDI/FICA - CERTIFICATED	17.05	927.17	479.26	853.00
	3312 OASDI/FICA - CLASSIFIED	49,923.92	54,592.38	55,943.76	66,252.38
	3321 MEDICARE - CERTIFICATED	14,153.63	18,046.42	16,340.13	18,925.00

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District 07 Hillsborough Elementary School District
22-23 Budget by Program

Fund Management	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
230	RESOURCE SPECIALIST				
	Expense:1000-7999				
	3000				
	(Continued...)				
	3322 MEDICARE - CLASSIFIED	11,895.14	15,140.28	13,083.62	15,493.67
	3401 HLTH & WELFARE BNFT CERT	70,262.78	58,694.61	74,633.12	80,912.00
	3402 HLTH & WELFARE BNFT CLASS	148,376.63	160,217.20	146,513.12	159,943.98
	3501 ST UNEMPL INSUR CERT	488.08	8,098.95	5,634.48	6,527.00
	3502 ST UNEMPL INSUR CLASS	409.03	4,764.26	4,511.62	5,343.85
	3601 WORKERS COMP INSUR CERT	23,193.43	34,864.60	31,569.02	30,222.00
	3602 WORKERS COMP INSUR CLASS	19,465.11	30,059.96	25,277.51	24,744.76
	3901 OTHR BENEFITS, CERT POST	7,214.36	3,191.00	8,137.26	3,191.00
	3902 OTHR BENEFITS, CLASS POST	16,120.83	6,453.00	20,689.35	9,137.97
	SubTotal: 3000	-705,181.34	-797,557.79	-812,567.40	-935,249.91
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	6,670.36	4,671.00	3,803.63	4,000.00
	4315 TEST	2,415.98	1,900.00	1,745.09	1,900.00
	4330 SUBSCRIPTION-INSTRUCTION		750.00		750.00
	4350 NON INSTRUCTIONL SUPPLIES	132.42	731.00	636.90	250.00
	SubTotal: 4000	-9,218.76	-8,052.00	-6,185.62	-6,900.00
	5000				
	5200 TRAVEL AND CONFERENCES	2,117.41			
	5635 CONTRACT EQUIPMENT REPAIR		400.00		400.00
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	4,257.57	8,625.12	8,625.12	8,625.12
	SubTotal: 5000	-6,374.98	-9,025.12	-8,625.12	-9,025.12
	SubTotal: Expense:1000-7999	-2,669,820.52	-2,965,576.04	-2,974,719.84	-3,364,521.12
	SubTotal: 230	-31,008.75	-1,152.00	-2,105,245.72	0.00

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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District 07 Hillsborough Elementary School District
22-23 Budget by Program

Fund Management		Description	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
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	975,064.78	991,514.89		1,103,670.00
SubTotal: 8000			975,064.78	991,514.89	0.00	1,103,670.00
SubTotal: Revenue:8000-8999			975,064.78	991,514.89	0.00	1,103,670.00
Expense:1000-7999						
1000						
	1101	TEACHER SALARY	750,367.30	750,233.77	749,043.66	811,921.00
	1151	TEACHER,ADDL.COMPENSATION	4,768.87		1,931.64	12,222.00
	1171	TEACHER, SUBSTITUTES		2,600.00		22,600.00
SubTotal: 1000			-755,136.17	-752,833.77	-750,975.30	-846,743.00
3000						
	3101	ST TEACH RETIRE SYS CERT	122,087.66	130,068.42	128,314.68	155,077.00
	3311	OASDI/FICA - CERTIFICATED		2,346.70		2,159.00
	3321	MEDICARE - CERTIFICATED	10,953.82	12,676.94	10,885.66	12,323.00
	3401	HLTH & WELFARE BNFT CERT	48,226.96	50,795.70	50,724.11	49,826.00
	3501	ST UNEMPL INSUR CERT	377.82	5,690.33	3,753.72	4,251.00
	3601	WORKERS COMP INSUR CERT	17,949.81	23,493.03	21,031.23	19,681.00
	3901	OTHR BENEFITS, CERT POST	3,394.91	3,190.00	4,051.00	3,190.00
SubTotal: 3000			-202,990.98	-228,261.12	-218,760.40	-246,507.00
4000						
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	1,427.82	1,500.00	916.95	1,500.00
	4315	TEST	1,395.98	500.00	280.00	500.00
	4350	NON INSTRUCTIONL SUPPLIES			1,879.78	
SubTotal: 4000			-2,823.80	-2,000.00	-3,076.73	-2,000.00
5000						

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District 07 Hillsborough Elementary School District
22-23 Budget by Program

Fund Management		Description	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
240	SPEECH THERAPY					
	Expense:1000-7999					
	5000					
(Continued...)						
	5200	TRAVEL AND CONFERENCES	1,171.00	400.00	479.88	400.00
	5300	DUES AND MEMBERSHIPS		20.00		20.00
	5807	CONSULTANT SERVICES	16,323.51	8,000.00	6,000.00	8,000.00
	SubTotal: 5000		-17,494.51	-8,420.00	-6,479.88	-8,420.00
	SubTotal: Expense:1000-7999		-978,445.46	-991,514.89	-979,292.31	-1,103,670.00
	SubTotal: 240		-3,380.68	0.00	-979,292.31	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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22-23 Budget by Program

Fund Management	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
	(Continued...)				
270	NON-PUBLIC SCHOOL SERVICE				
	Revenue:8000-8999				
	8000				
	8097 PROPERTY TAXES TRANSFERS	78,820.85	76,344.80	76,344.80	91,625.17
	8181 SP ED ENTITL PER UDC	25,277.46	15,546.16	2,069.65	18,743.94
	8182 SP ED DISCRETNARY GRANTS	7,389.97	5,740.84		6,698.97
	8980 CONTRIB FROM UNRESTR REV	257,464.30	367,818.22		348,373.34
	SubTotal: 8000	368,952.58	465,450.02	78,414.45	465,441.42
	SubTotal: Revenue:8000-8999	368,952.58	465,450.02	78,414.45	465,441.42
	Expense:1000-7999				
	5000				
	5100 Subagreements for Services	180,380.58	148,070.00	148,070.00	148,070.00
	5807 CONSULTANT SERVICES	66,464.00	146,094.55	149,746.64	116,938.81
	5851 SPECIAL ED. TUITION	25,000.00	53,400.00	53,400.00	53,400.00
	5852 SPECIAL ED. RELATED SRV	100,576.79	137,135.86	148,551.45	140,333.64
	5853 PRESCHOOL TUITION		5,740.84		6,698.97
	SubTotal: 5000	-372,421.37	-490,441.25	-499,768.09	-465,441.42
	SubTotal: Expense:1000-7999	-372,421.37	-490,441.25	-499,768.09	-465,441.42
	SubTotal: 270	-3,468.79	-24,991.23	-421,353.64	0.00

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 Management	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
(Continued...)					
290	Occupational Therapy				
	Revenue:8000-8999				
	8000				
	8980 CONTRIB FROM UNRESTR REV	334,896.04	330,543.30		368,552.87
	SubTotal: 8000	334,896.04	330,543.30	0.00	368,552.87
	SubTotal: Revenue:8000-8999	334,896.04	330,543.30	0.00	368,552.87
	Expense:1000-7999				
	2000				
	2121 Occupational Therapist	242,748.52	225,084.63	221,471.88	249,143.00
	2153 BEHAVIOR TECHNICIAN ADDL COMP			1,425.60	
	SubTotal: 2000	-242,748.52	-225,084.63	-222,897.48	-249,143.00
	3000				
	3202 PUB EMPL RETIRE SYS CLASS	50,248.94	60,447.84	51,049.46	63,207.00
	3312 OASDI/FICA - CLASSIFIED	14,637.08	14,395.35	13,415.23	15,447.00
	3322 MEDICARE - CLASSIFIED	3,423.15	3,834.70	3,137.42	3,613.00
	3402 HLTH & WELFARE BNFT CLASS	11,241.36	11,882.40	17,911.40	23,864.00
	3502 ST UNEMPL INSUR CLASS	118.03	705.04	1,081.86	1,246.00
	3602 WORKERS COMP INSUR CLASS	5,609.51	7,407.47	6,061.55	5,769.00
	3902 OTHR BENEFITS, CLASS POST	1,022.23	522.00		
	SubTotal: 3000	-86,300.30	-99,194.80	-92,656.92	-113,146.00
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	3,480.21	4,298.96	4,298.96	4,298.96
	4315 TEST	1,038.01	1,724.53	1,724.53	1,724.53
	SubTotal: 4000	-4,518.22	-6,023.49	-6,023.49	-6,023.49
	5000				
	5200 TRAVEL AND CONFERENCES	298.00			
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	1,031.00	240.38	240.38	240.38

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Fund Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
290	Occupational Therapy				
	Expense:1000-7999				
	5000				
(Continued...)					
	SubTotal: 5000	-1,329.00	-240.38	-240.38	-240.38
	SubTotal: Expense:1000-7999	-334,896.04	-330,543.30	-321,818.27	-368,552.87
	SubTotal: 290	0.00	0.00	-321,818.27	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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Fund Management	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
(Continued...)					
291	BEHAVIOR THERAPY				
	Revenue:8000-8999				
	8000				
	8980 CONTRIB FROM UNRESTR REV	547,373.21	578,842.11		696,792.99
	SubTotal: 8000	547,373.21	578,842.11	0.00	696,792.99
	SubTotal: Revenue:8000-8999	547,373.21	578,842.11	0.00	696,792.99
	Expense:1000-7999				
	2000				
	2123 BEHAVIOR TECHNICIAN	237,658.43	237,224.89	233,727.59	313,554.00
	2124 Behavior Manager	140,930.00	149,694.83	153,049.03	151,049.00
	2153 BEHAVIOR TECHNICIAN ADDL COMP	1,470.16		521.26	
	SubTotal: 2000	-380,058.59	-386,919.72	-387,297.88	-464,603.00
	3000				
	3202 PUB EMPL RETIRE SYS CLASS	76,255.41	90,246.06	83,626.59	116,638.00
	3312 OASDI/FICA - CLASSIFIED	23,438.11	26,092.95	23,744.93	28,806.00
	3322 MEDICARE - CLASSIFIED	5,481.46	7,039.01	5,557.93	6,736.00
	3402 HLTH & WELFARE BNFT CLASS	43,394.01	52,204.34	48,804.73	65,481.00
	3502 ST UNEMPL INSUR CLASS	189.13	1,294.38	1,916.64	2,324.00
	3602 WORKERS COMP INSUR CLASS	8,982.38	13,598.66	10,738.05	10,758.00
	3902 OTHR BENEFITS, CLASS POST	7,939.57		3,870.00	
	SubTotal: 3000	-165,680.07	-190,475.40	-178,258.87	-230,743.00
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	285.55	982.99	952.41	982.99
	4350 NON INSTRUCTIONL SUPPLIES		174.00		174.00
	4354 PRINTING		90.00		90.00
	SubTotal: 4000	-285.55	-1,246.99	-952.41	-1,246.99
	5000				

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01	GENERAL FUND				
291	BEHAVIOR THERAPY				
	Expense:1000-7999				
	5000				
(Continued...)					
	5200 TRAVEL AND CONFERENCES	1,199.00			
	5300 DUES AND MEMBERSHIPS	150.00	200.00	200.00	200.00
	SubTotal: 5000	-1,349.00	-200.00	-200.00	-200.00
	SubTotal: Expense:1000-7999	-547,373.21	-578,842.11	-566,709.16	-696,792.99
	SubTotal: 291	0.00	0.00	-566,709.16	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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01	GENERAL FUND				
(Continued...)					
310	NCLB TITLE II TEACH QULTY				
	Revenue:8000-8999				
	8000				
	8290 ALL OTHER FEDERAL REVENUE	22,196.00	17,372.00	8,107.00	17,372.00
	SubTotal: 8000	22,196.00	17,372.00	8,107.00	17,372.00
	SubTotal: Revenue:8000-8999	22,196.00	17,372.00	8,107.00	17,372.00
	Expense:1000-7999				
	5000				
	5200 TRAVEL AND CONFERENCES	16,232.38			
	5807 CONSULTANT SERVICES	5,963.62	17,372.00	11,380.00	17,372.00
	SubTotal: 5000	-22,196.00	-17,372.00	-11,380.00	-17,372.00
	SubTotal: Expense:1000-7999	-22,196.00	-17,372.00	-11,380.00	-17,372.00
	SubTotal: 310	0.00	0.00	-3,273.00	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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01	GENERAL FUND				
(Continued...)					
320	SPECIAL ED. ADMIN				
	Revenue:8000-8999				
	8000				
	8182 SP ED DISCRETNARY GRANTS	69.67	54.12		63.10
	8980 CONTRIB FROM UNRESTR REV	707,689.36	611,702.39		613,509.54
	SubTotal: 8000	707,759.03	611,756.51	0.00	613,572.64
	SubTotal: Revenue:8000-8999	707,759.03	611,756.51	0.00	613,572.64
	Expense:1000-7999				
	1000				
	1303 DIRECTOR SALARY	183,465.12	185,612.54	185,612.54	186,520.00
	1353 DIRECTOR, ADDL.COMP	777.60	778.00	780.30	
	SubTotal: 1000	-184,242.72	-186,390.54	-186,392.84	-186,520.00
	2000				
	2401 CLERICAL SALARIES	85,809.12	89,981.62	91,362.56	91,246.00
	2451 CLERICAL, ADDL. COMP	300.00			
	2471 CLERICAL, SUBSTITUTE	866.16	1,900.00	234.00	1,900.00
	SubTotal: 2000	-86,975.28	-91,881.62	-91,596.56	-93,146.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	29,629.68	33,884.18	31,405.67	35,625.00
	3202 PUB EMPL RETIRE SYS CLASS	17,762.52	21,519.18	20,472.96	23,149.00
	3312 OASDI/FICA - CLASSIFIED	5,299.82	5,952.07	5,595.73	5,775.00
	3321 MEDICARE - CERTIFICATED	2,671.56	2,904.30	2,504.70	2,705.00
	3322 MEDICARE - CLASSIFIED	1,239.48	1,392.37	1,308.65	1,351.00
	3401 HLTH & WELFARE BNFT CERT	12,336.03	13,206.29	12,412.62	12,600.00
	3402 HLTH & WELFARE BNFT CLASS	10,517.00	11,882.40	11,515.31	11,932.00
	3501 ST UNEMPL INSUR CERT	92.16	1,303.24	863.76	933.00
	3502 ST UNEMPL INSUR CLASS	42.77	255.90	451.29	466.00
	3601 WORKERS COMP INSUR CERT	4,377.84	5,609.68	4,839.01	4,319.00

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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...)					
	3602	WORKERS COMP INSUR CLASS	2,031.13	2,689.08	2,528.38	2,157.00
	3902	OTHR BENEFITS, CLASS POST	136.49			
	SubTotal: 3000		-86,136.48	-100,598.69	-93,898.08	-101,012.00
	4000					
	4230	OTHR BOOKS-NO STUDENT USE	2,535.23	319.92	319.92	319.92
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	6,110.79			
	4315	TEST	2,700.00	970.11	970.11	970.11
	4320	12		-1,599.60	1,599.60	-1,599.60
	4350	NON INSTRUCTIONL SUPPLIES	1,106.04	3,622.93	3,622.93	3,622.93
	4450	INVNTRD NON-INST SUPPLY	868.61			
	SubTotal: 4000		-13,320.67	-3,313.36	-6,512.56	-3,313.36
	5000					
	5100	Subagreements for Services	6,440.00	47,200.00	47,200.00	47,200.00
	5200	TRAVEL AND CONFERENCES	431.24	2,963.68	2,963.68	2,972.66
	5300	DUES AND MEMBERSHIPS	1,614.00	1,812.57	1,812.57	1,812.57
	5635	CONTRACT EQUIPMENT REPAIR		100.00		100.00
	5807	CONSULTANT SERVICES	133,232.95	62,474.00	47,900.00	61,278.05
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	1,644.28	96.00	96.00	96.00
	5819	OTHER SVC./OPERATING EXP	1,303.27			
	5822	LEGAL FEES - OTHER OTHER	36,209.50	25,000.00	23,635.00	25,000.00
	5843	SPEC.ED.TRANSF.-PRIVATE	54,717.54	50,000.00	50,000.00	50,000.00
	5853	PRESCHOOL TUITION	14,590.00			75,878.00
	5906	POSTAGE		110.00		110.00
	SubTotal: 5000		-250,182.78	-189,756.25	-173,607.25	-264,447.28
	7000					
	7142	OTHR TUIT EX-COST TO CNTY	92,571.16	98,370.00	20,254.15	98,370.00

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01	GENERAL FUND				
320	SPECIAL ED. ADMIN				
	Expense:1000-7999				
	7000				
(Continued...)					
	SubTotal: 7000	-92,571.16	-98,370.00	-20,254.15	-98,370.00
	SubTotal: Expense:1000-7999	-713,429.09	-670,310.46	-572,261.44	-746,808.64
	SubTotal: 320	-5,670.06	-58,553.95	-572,261.44	-133,236.00

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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Summary By	Object		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	384.63			
	1302	PRINCIPAL SALARY	665,440.44	691,991.83	714,731.24	716,136.00
	1304	ASST PRINCIPAL SALARY	150,114.36	160,020.94	163,338.34	170,222.00
	1352	PRINCIPAL,ADDL.COMP	4,320.00	864.00	3,960.00	864.00
	1354	ASST PRINC, ADDL. COMP		3,864.00	3,000.00	3,864.00
SubTotal: 1000			-820,259.43	-856,740.77	-885,029.58	-891,086.00
	2000					
	2401	CLERICAL SALARIES	327,798.83	348,121.01	354,971.74	350,899.00
	2451	CLERICAL, ADDL. COMP	121.96	644.00	624.00	500.00
	2471	CLERICAL, SUBSTITUTE	384.00	7,608.00	4,991.93	7,608.00
SubTotal: 2000			-328,304.79	-356,373.01	-360,587.67	-359,007.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	131,774.24	146,902.45	149,077.02	169,749.00
	3202	PUB EMPL RETIRE SYS CLASS	67,879.56	64,798.06	79,032.98	88,366.00
	3312	OASDI/FICA - CLASSIFIED	20,223.44	22,802.59	22,257.40	22,638.00
	3321	MEDICARE - CERTIFICATED	11,765.91	12,652.05	12,655.72	12,953.00
	3322	MEDICARE - CLASSIFIED	4,729.74	5,333.53	5,205.37	5,294.00
	3401	HLTH & WELFARE BNFT CERT	45,710.43	50,545.76	48,682.98	51,100.00
	3402	HLTH & WELFARE BNFT CLASS	31,441.43	34,426.56	34,384.48	35,796.00
	3501	ST UNEMPL INSUR CERT	405.79	4,521.57	4,364.13	4,467.00
	3502	ST UNEMPL INSUR CLASS	162.97	2,648.58	1,794.96	1,826.00
	3601	WORKERS COMP INSUR CERT	19,280.61	24,443.52	24,450.60	20,699.00
	3602	WORKERS COMP INSUR CLASS	7,750.45	10,303.83	10,056.82	8,455.00
	3702	OPEB, ALLOCATED, CLASSIFIED	412.30	295.00	647.90	295.00
	3901	OTHR BENEFITS, CERT POST	2,410.15	2,373.00	1,837.55	2,373.00
	3902	OTHR BENEFITS, CLASS POST	6,505.90	6,135.00	4,828.65	6,135.00
SubTotal: 3000			-350,452.92	-388,181.50	-399,276.56	-430,146.00

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Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
330	SCHOOL ADMINISTRATION					
	Expense:1000-7999					
	(Continued...)					
	4000					
	4230	OTHR BOOKS-NO STUDENT USE	102.70	836.00	168.85	170.00
	4350	NON INSTRUCTIONL SUPPLIES	6,272.86	5,378.61	8,756.44	1,000.00
	4450	INVNTRD NON-INST SUPPLY	547.49	693.00	692.45	
	SubTotal: 4000		-6,923.05	-6,907.61	-9,617.74	-1,170.00
	5000					
	5200	TRAVEL AND CONFERENCES	765.00	3,499.00	3,499.00	3,499.00
	5300	DUES AND MEMBERSHIPS	7,291.54	7,610.25	7,610.25	7,610.25
	5636	CONTRACT EQUIP-OVERAGES	10,800.00	14,629.00	10,894.24	14,629.00
	5807	CONSULTANT SERVICES	600.00			
	5906	POSTAGE		71.00	70.79	71.00
	SubTotal: 5000		-19,456.54	-25,809.25	-22,074.28	-25,809.25
	7000					
	7439	DEBT SERV-COPIER PRINC/INTERST	44,776.88	44,821.00	44,809.96	44,821.00
	SubTotal: 7000		-44,776.88	-44,821.00	-44,809.96	-44,821.00
	SubTotal: Expense:1000-7999		-1,570,173.61	-1,678,833.14	-1,721,395.79	-1,752,039.25
	SubTotal: 330		-1,570,173.61	-1,678,833.14	-1,721,395.79	-1,752,039.25

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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01	GENERAL FUND				
	(Continued...)				
340	INSTR LEADERSHIP/INSERV				
	Expense:1000-7999				
	1000				
	1151 TEACHER,ADDL.COMPENSATION	46,429.99	112,780.88	83,521.89	101,730.00
	1171 TEACHER, SUBSTITUTES	1,564.99	8,000.00	16,841.62	8,000.00
	1251 COUNSELOR,ADDL.COMP	1,500.00			
	1303 DIRECTOR SALARY	195,092.04	194,985.48	204,236.04	207,244.00
	1353 DIRECTOR, ADDL.COMP	864.00		792.00	
	SubTotal: 1000	-245,451.02	-315,766.36	-305,391.55	-316,974.00
	2000				
	2125 Occupational Therapist Ad Comp	1,050.00			
	2151 INSTRUCT.AIDE,ADDL.COMP	440.62		3,066.10	
	2153 BEHAVIOR TECHNICIAN ADDL COMP	275.41		714.41	
	2171 INSTRUCT.AIDE, SUBSTITUTE			1,074.00	
	2401 CLERICAL SALARIES	77,575.83	85,691.60	84,381.08	87,712.00
	2451 CLERICAL, ADDL. COMP	510.00		480.00	
	SubTotal: 2000	-79,851.86	-85,691.60	-89,715.59	-87,712.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	39,457.33	35,690.55	50,306.12	39,928.00
	3102 ST TEACH RETIRE SYS CLASS	5.91			
	3202 PUB EMPL RETIRE SYS CLASS	16,121.37	18,927.47	19,483.44	21,238.00
	3311 OASDI/FICA - CERTIFICATED		6,864.58	187.86	6,692.00
	3312 OASDI/FICA - CLASSIFIED	4,942.75	5,382.96	5,558.15	5,438.00
	3321 MEDICARE - CERTIFICATED	3,529.38	4,662.04	4,363.60	4,598.00
	3322 MEDICARE - CLASSIFIED	1,156.22	1,258.61	1,299.87	1,272.00
	3401 HLTH & WELFARE BNFT CERT	10,706.43	13,848.15	13,138.85	14,000.00
	3402 HLTH & WELFARE BNFT CLASS	10,400.58	11,475.52	10,991.02	11,932.00
	3501 ST UNEMPL INSUR CERT	121.63	1,663.29	1,504.83	1,585.00
	3502 ST UNEMPL INSUR CLASS	39.84	625.02	448.27	439.00
	3601 WORKERS COMP INSUR CERT	5,783.28	8,988.71	8,430.48	7,339.00

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Summary By	Object		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...)						
	3602	WORKERS COMP INSUR CLASS	1,894.61	2,432.20	2,511.39	2,031.00
	SubTotal: 3000		-94,159.33	-111,819.10	-118,223.88	-116,492.00
	4000					
	4230	OTHR BOOKS-NO STUDENT USE	1,070.89	1,379.48	1,647.05	
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	19.14			
	4350	NON INSTRUCTIONL SUPPLIES	3,039.89	11,783.20	10,877.42	9,630.71
	4354	PRINTING		400.00		400.00
	SubTotal: 4000		-4,129.92	-13,562.68	-12,524.47	-10,030.71
	5000					
	5200	TRAVEL AND CONFERENCES	45,865.70	102,036.66	102,036.66	38,657.91
	5300	DUES AND MEMBERSHIPS	1,800.00	1,525.00	1,525.00	1,525.00
	5807	CONSULTANT SERVICES	26,464.38	13,560.00	13,560.00	
	5818	LICENSING (SOFTWRE,MOVIE,PROD)	6,228.16	5,621.56	5,621.56	5,621.56
	5906	POSTAGE			54.40	
	SubTotal: 5000		-80,358.24	-122,743.22	-122,797.62	-45,804.47
	SubTotal: Expense:1000-7999		-503,950.37	-649,582.96	-648,653.11	-577,013.18
	SubTotal: 340		-503,950.37	-649,582.96	-648,653.11	-577,013.18

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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01	GENERAL FUND				
	(Continued...)				
450	ECONOMIC IMPACT AIDE				
	Expense:1000-7999				
	1000				
	1151 TEACHER,ADDL.COMPENSATION		5,000.00		5,000.00
	1303 DIRECTOR SALARY		403.92		
	1353 DIRECTOR, ADDL.COMP		86.00		
	SubTotal: 1000	0.00	-5,489.92	0.00	-5,000.00
	3000				
	3101 ST TEACH RETIRE SYS CERT		84.11		
	3311 OASDI/FICA - CERTIFICATED		318.00		310.00
	3321 MEDICARE - CERTIFICATED		82.06		73.00
	3501 ST UNEMPL INSUR CERT		29.39		25.00
	3601 WORKERS COMP INSUR CERT		157.97		116.00
	SubTotal: 3000	0.00	-671.53	0.00	-524.00
	5000				
	5818 LICENSING (SOFTWRE,MOVIE,PROD)	1,208.28			
	SubTotal: 5000	-1,208.28	0.00	0.00	0.00
	SubTotal: Expense:1000-7999	-1,208.28	-6,161.45	0.00	-5,524.00
	SubTotal: 450	-1,208.28	-6,161.45	0.00	-5,524.00

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01	GENERAL FUND				
	(Continued...)				
476	English Learners (EL)				
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	56,061.90	56,403.01	56,984.31	55,712.00
	1151 TEACHER,ADDL.COMPENSATION	7,469.85		3,526.68	
	1303 DIRECTOR SALARY	20,385.00	20,180.97	20,623.58	20,724.00
	1353 DIRECTOR, ADDL.COMP	86.40		86.70	
	SubTotal: 1000	-84,003.15	-76,583.98	-81,221.27	-76,436.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	13,557.95	13,308.58	13,725.41	14,599.00
	3321 MEDICARE - CERTIFICATED	1,227.82	1,140.67	1,165.21	1,109.00
	3401 HLTH & WELFARE BNFT CERT	3,177.10	3,462.04	3,302.34	3,037.00
	3501 ST UNEMPL INSUR CERT	42.31	408.00	401.86	382.00
	3601 WORKERS COMP INSUR CERT	2,012.00	2,202.37	2,251.31	1,770.00
	3901 OTHR BENEFITS, CERT POST	811.02		652.20	
	SubTotal: 3000	-20,828.20	-20,521.66	-21,498.33	-20,897.00
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		2,106.00	1,936.56	2,106.00
	SubTotal: 4000	0.00	-2,106.00	-1,936.56	-2,106.00
	5000				
	5818 LICENSING (SOFTWARE,MOVIE,PROD)			604.14	
	SubTotal: 5000	0.00	0.00	-604.14	0.00
	SubTotal: Expense:1000-7999	-104,831.35	-99,211.64	-105,260.30	-99,439.00
	SubTotal: 476	-104,831.35	-99,211.64	-105,260.30	-99,439.00

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	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Summary By	Object		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	-1,500.00	1,500.00
	SubTotal: 8000		1,500.00	1,500.00	-1,500.00	1,500.00
	SubTotal: Revenue:8000-8999		1,500.00	1,500.00	-1,500.00	1,500.00
	Expense:1000-7999					
	1000					
	1201	COUNSELOR	1,098.00	1,141.71	1,141.71	1,488.00
	SubTotal: 1000		-1,098.00	-1,141.71	-1,141.71	-1,488.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	250.00	193.17	193.17	10.00
	3321	MEDICARE - CERTIFICATED	90.00	16.56	16.56	1.00
	3401	HLTH & WELFARE BNFT CERT	50.00	110.87	110.87	
	3501	ST UNEMPL INSUR CERT	2.00	5.71	5.71	
	3601	WORKERS COMP INSUR CERT	10.00	31.98	31.98	1.00
	SubTotal: 3000		-402.00	-358.29	-358.29	-12.00
	SubTotal: Expense:1000-7999		-1,500.00	-1,500.00	-1,500.00	-1,500.00
	SubTotal: 478		0.00	0.00	-3,000.00	0.00

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Fund Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
(Continued...)					
480	GIFTED & TALENTED (GATE)				
	Expense:1000-7999				
	4000				
	4230 OTHR BOOKS-NO STUDENT USE	506.60	4,981.07	4,981.07	4,800.26
	4315 TEST	2,780.83	2,490.05	2,490.05	2,490.05
	SubTotal: 4000	-3,287.43	-7,471.12	-7,471.12	-7,290.31
	5000				
	5200 TRAVEL AND CONFERENCES	194.00	644.00	644.00	644.00
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	300.00			
	SubTotal: 5000	-494.00	-644.00	-644.00	-644.00
	SubTotal: Expense:1000-7999	-3,781.43	-8,115.12	-8,115.12	-7,934.31
	SubTotal: 480	-3,781.43	-8,115.12	-8,115.12	-7,934.31

510 – HEALTH SERVICES

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

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01	GENERAL FUND				
(Continued...)					
510	HEALTH SERVICES				
	Expense:1000-7999				
	1000				
	1203 SCHOOL NURSE SALARIES	35,442.10	35,789.55	38,119.16	38,014.00
	1253 SCHOOL NURSE ADDL. COMP	1,683.00		7,679.10	
	SubTotal: 1000	-37,125.10	-35,789.55	-45,798.26	-38,014.00
	2000				
	2206 HEALTH SERVICES ASSISTANT	34,673.96	39,027.21	39,075.09	38,945.00
	2251 MAINT/OPER, ADDL. COMP			198.18	
	SubTotal: 2000	-34,673.96	-39,027.21	-39,273.27	-38,945.00
	3000				
	3202 PUB EMPL RETIRE SYS CLASS	7,177.52		8,678.84	9,560.00
	3311 OASDI/FICA - CERTIFICATED	2,301.74	2,253.66	2,839.49	2,357.00
	3312 OASDI/FICA - CLASSIFIED	2,251.19	2,451.09	2,434.94	2,415.00
	3321 MEDICARE - CERTIFICATED	538.30	527.26	664.07	551.00
	3322 MEDICARE - CLASSIFIED	526.46	573.15	569.46	565.00
	3402 HLTH & WELFARE BNFT CLASS	1,519.20		1,641.60	
	3501 ST UNEMPL INSUR CERT	18.54	188.45	228.98	190.00
	3502 ST UNEMPL INSUR CLASS	18.16	284.55	196.36	195.00
	3601 WORKERS COMP INSUR CERT	882.10	1,018.61	1,283.00	880.00
	3602 WORKERS COMP INSUR CLASS	862.75	1,107.45	1,100.21	902.00
	3902 OTHR BENEFITS, CLASS POST	1,635.36			
	SubTotal: 3000	-17,731.32	-8,404.22	-19,636.95	-17,615.00
	4000				
	4350 NON INSTRUCTIONL SUPPLIES	1,130.31	1,728.50	1,576.57	5,467.50
	SubTotal: 4000	-1,130.31	-1,728.50	-1,576.57	-5,467.50
	5000				
	5200 TRAVEL AND CONFERENCES	2,071.81			

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Fund Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
510	HEALTH SERVICES				
	Expense:1000-7999				
	5000				
(Continued...)					
	5819 OTHER SVC./OPERATING EXP	125.00	150.00	150.00	150.00
	SubTotal: 5000	-2,196.81	-150.00	-150.00	-150.00
	SubTotal: Expense:1000-7999	-92,857.50	-85,099.48	-106,435.05	-100,191.50
	SubTotal: 510	-92,857.50	-85,099.48	-106,435.05	-100,191.50

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.

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Fund Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
	(Continued...)				
520	GUIDANCE				
	Revenue:8000-8999				
	8000				
	8590 ALL OTHER STATE REVENUES	4,778.00	4,116.00		4,116.00
	8699 ALL OTHER LOCAL REVENUE	150,000.00	150,520.00	150,520.00	150,000.00
	8980 CONTRIB FROM UNRESTR REV	47,179.01	12,140.41		12,140.41
	SubTotal: 8000	201,957.01	166,776.41	150,520.00	166,256.41
	SubTotal: Revenue:8000-8999	201,957.01	166,776.41	150,520.00	166,256.41
	Expense:1000-7999				
	1000				
	1201 COUNSELOR	406,925.00	431,040.78	468,221.66	477,611.00
	1202 PSYCHOLOGIST	268,024.00	274,821.75	281,706.00	429,429.00
	1251 COUNSELOR,ADDL.COMP	14,278.34	5,929.00	3,858.75	5,929.00
	1252 PSYCHOLOGIST,ADDL.COMP	3,093.00			
	SubTotal: 1000	-692,320.34	-711,791.53	-753,786.41	-912,969.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	111,769.39	121,413.16	126,518.86	173,089.00
	3311 OASDI/FICA - CERTIFICATED		131.30		128.00
	3321 MEDICARE - CERTIFICATED	9,890.41	10,483.15	10,763.04	13,240.00
	3401 HLTH & WELFARE BNFT CERT	57,105.51	54,977.16	55,785.97	56,000.00
	3501 ST UNEMPL INSUR CERT	342.16	3,746.00	3,711.43	4,564.00
	3601 WORKERS COMP INSUR CERT	16,344.81	20,254.49	20,794.13	21,160.00
	3901 OTHR BENEFITS, CERT POST	3,206.21		3,664.60	
	SubTotal: 3000	-198,658.49	-211,005.26	-221,238.03	-268,181.00
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	406.09	660.00	636.68	460.00
	4315 TEST	12,299.56	1,321.48	1,321.48	1,321.48
	4330 SUBSCRIPTION-INSTRUCTION	100.00			

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Fund Management		Description	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
520	GUIDANCE					
	Expense:1000-7999					
	4000					
(Continued...)						
	4350	NON INSTRUCTIONL SUPPLIES	146.97	3,131.00	4,846.24	3,749.00
	SubTotal: 4000		-12,952.62	-5,112.48	-6,804.40	-5,530.48
	5000					
	5200	TRAVEL AND CONFERENCES	1,417.41	1,497.46	1,497.46	1,497.46
	5300	DUES AND MEMBERSHIPS		516.00	516.00	516.00
	5807	CONSULTANT SERVICES	33,522.50	11,821.47	18,295.00	14,321.47
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	1,356.95			
	SubTotal: 5000		-36,296.86	-13,834.93	-20,308.46	-16,334.93
	SubTotal: Expense:1000-7999		-940,228.31	-941,744.20	-1,002,137.30	-1,203,015.41
	SubTotal: 520		-738,271.30	-774,967.79	-851,617.30	-1,036,759.00

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

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

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Fund Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
(Continued...)					
610	BOARD OF EDUCATION				
	Expense:1000-7999				
	2000				
	2401 CLERICAL SALARIES	52,372.74	50,087.70	43,659.17	46,320.00
	2451 CLERICAL, ADDL. COMP	345.60		414.00	
	SubTotal: 2000	-52,718.34	-50,087.70	-44,073.17	-46,320.00
	3000				
	3202 PUB EMPL RETIRE SYS CLASS	10,562.83	11,625.63	9,087.07	11,751.00
	3312 OASDI/FICA - CLASSIFIED	3,311.96	3,146.01	2,703.57	2,872.00
	3322 MEDICARE - CLASSIFIED	774.48	735.85	632.32	672.00
	3402 HLTH & WELFARE BNFT CLASS	4,130.41		4,198.34	4,773.00
	3502 ST UNEMPL INSUR CLASS	26.64	365.67	217.95	232.00
	3602 WORKERS COMP INSUR CLASS	1,269.24	1,421.32	1,221.57	1,073.00
	3902 OTHR BENEFITS, CLASS POST	701.60			
	SubTotal: 3000	-20,777.16	-17,294.48	-18,060.82	-21,373.00
	4000				
	4350 NON INSTRUCTIONL SUPPLIES	9,071.15	8,000.00	7,061.95	8,000.00
	4354 PRINTING	87.23			
	SubTotal: 4000	-9,158.38	-8,000.00	-7,061.95	-8,000.00
	5000				
	5200 TRAVEL AND CONFERENCES	3,218.00	12,154.71	12,154.71	8,000.00
	5300 DUES AND MEMBERSHIPS	17,246.00	18,831.00	18,831.00	18,831.00
	5807 CONSULTANT SERVICES	-12,393.75	82,159.87	82,159.87	3,000.00
	5818 LICENSING (SOFTWRE,MOVIE,PROD)	-375.91			
	5819 OTHER SVC./OPERATING EXP	225.00			
	5823 AUDIT SERVICES	17,000.00	19,750.00	19,750.00	19,750.00
	5906 POSTAGE	29.30	750.00	48.75	750.00
	SubTotal: 5000	-24,948.64	-133,645.58	-132,944.33	-50,331.00

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Fund Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
610	BOARD OF EDUCATION				
	Expense:1000-7999				
(Continued...)					
	SubTotal: Expense:1000-7999	-107,602.52	-209,027.76	-202,140.27	-126,024.00
	SubTotal: 610	-107,602.52	-209,027.76	-202,140.27	-126,024.00

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.

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Fund Management	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
	(Continued...)				
620	GENERAL ADMINISTRATION				
	Expense:1000-7999				
	1000				
	1301 SUPERINTENDENT SALARY	132,272.55	139,053.33	141,949.42	142,482.00
	1351 SUPERINTENDENT,ADDL.COMP	7,180.31	6,000.00	6,598.93	6,000.00
	SubTotal: 1000	-139,452.86	-145,053.33	-148,548.35	-148,482.00
	2000				
	2401 CLERICAL SALARIES	91,230.59	90,690.83	89,052.17	93,868.00
	2451 CLERICAL, ADDL. COMP	572.40	300.00	1,009.49	300.00
	2471 CLERICAL, SUBSTITUTE	3,270.00	1,200.00	3,510.00	1,200.00
	SubTotal: 2000	-95,072.99	-92,190.83	-93,571.66	-95,368.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	21,304.67	22,858.68	23,298.18	26,068.00
	3202 PUB EMPL RETIRE SYS CLASS	18,537.03	21,050.00	19,097.18	23,814.00
	3311 OASDI/FICA - CERTIFICATED		540.59		527.00
	3312 OASDI/FICA - CLASSIFIED	5,948.92	5,794.45	5,761.72	5,913.00
	3321 MEDICARE - CERTIFICATED	1,961.56	2,263.92	2,042.47	2,276.00
	3322 MEDICARE - CLASSIFIED	1,391.34	1,355.19	1,347.49	1,383.00
	3401 HLTH & WELFARE BNFT CERT	6,573.75	6,924.08	6,895.95	7,000.00
	3402 HLTH & WELFARE BNFT CLASS	8,789.26	4,016.22	9,531.33	10,739.00
	3501 ST UNEMPL INSUR CERT	67.68	809.11	704.52	785.00
	3502 ST UNEMPL INSUR CLASS	47.98	672.96	464.79	477.00
	3601 WORKERS COMP INSUR CERT	3,214.80	4,373.96	3,946.23	3,635.00
	3602 WORKERS COMP INSUR CLASS	2,280.03	2,618.00	2,603.32	2,208.00
	3901 OTHR BENEFITS, CERT POST	8,572.00	8,500.00		8,500.00
	3902 OTHR BENEFITS, CLASS POST	877.00			
	SubTotal: 3000	-79,566.02	-81,777.16	-75,693.18	-93,325.00
	4000				
	4350 NON INSTRUCTIONL SUPPLIES	19,514.83	23,605.18	23,605.18	23,605.18

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Fund Management		Description	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
620	GENERAL ADMINISTRATION					
	Expense:1000-7999					
	4000					
(Continued...)						
	4351	SUBSCRIPTION-NON INSTRUCT		200.00	79.00	200.00
	4354	PRINTING	348.92	4,500.00		4,500.00
SubTotal: 4000			-19,863.75	-28,305.18	-23,684.18	-28,305.18
	5000					
	5200	TRAVEL AND CONFERENCES	2,873.50	12,276.00	12,122.55	12,276.00
	5300	DUES AND MEMBERSHIPS	4,293.40	4,415.63	4,415.63	4,415.63
	5807	CONSULTANT SERVICES	23,907.50	12,812.25	12,716.25	12,812.25
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	1,056.95		96.00	
	5822	LEGAL FEES - OTHER OTHER	5,655.93	9,335.57	4,769.22	9,335.57
	5906	POSTAGE	423.43	1,000.00		1,000.00
SubTotal: 5000			-38,210.71	-39,839.45	-34,119.65	-39,839.45
SubTotal: Expense:1000-7999			-372,166.33	-387,165.95	-375,617.02	-405,319.63
SubTotal: 620			-372,166.33	-387,165.95	-375,617.02	-405,319.63

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.

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Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
630	PERSONNEL MANAGEMENT					
	Expense:1000-7999					
	1000					
	1171	TEACHER, SUBSTITUTES	8,648.60		1,315.00	
	1301	SUPERINTENDENT SALARY	52,908.79	55,621.13	56,779.66	56,993.00
	1307	Cert HR Manager Salary	169,899.04	179,582.90	189,844.04	196,466.00
	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			-234,720.43	-238,468.03	-250,930.70	-256,723.00
	2000					
	2171	INSTRUCT.AIDE, SUBSTITUTE			97.92	
	2401	CLERICAL SALARIES	29,252.36	28,080.69	34,603.65	34,489.00
	2471	CLERICAL, SUBSTITUTE			108.00	
SubTotal: 2000			-29,252.36	-28,080.69	-34,809.57	-34,489.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	36,183.42	39,888.83	41,580.53	47,819.00
	3202	PUB EMPL RETIRE SYS CLASS	6,055.30	6,517.70	7,744.42	8,750.00
	3311	OASDI/FICA - CERTIFICATED	420.99		11.78	
	3312	OASDI/FICA - CLASSIFIED	1,813.66	1,814.96	2,158.16	2,187.00
	3321	MEDICARE - CERTIFICATED	3,404.50	3,513.33	3,569.04	3,722.00
	3322	MEDICARE - CLASSIFIED	424.19	424.09	504.74	511.00
	3401	HLTH & WELFARE BNFT CERT	5,043.16	16,617.78	11,941.50	16,800.00
	3402	HLTH & WELFARE BNFT CLASS	3,822.36	4,016.22	4,396.40	4,773.00
	3501	ST UNEMPL INSUR CERT	117.49	1,255.59	1,230.70	1,284.00
	3502	ST UNEMPL INSUR CLASS	14.60	210.80	174.00	176.00
	3601	WORKERS COMP INSUR CERT	5,578.85	6,786.62	6,895.38	5,945.00
	3602	WORKERS COMP INSUR CLASS	695.00	819.83	975.17	817.00
	3901	OTHR BENEFITS, CERT POST	1,749.66		650.15	
	3902	OTHR BENEFITS, CLASS POST		780.00		780.00
SubTotal: 3000			-65,323.18	-82,645.75	-81,831.97	-93,564.00

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Summary By	Object		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	966.70	2,700.00	2,172.71	2,700.00
	4354	PRINTING		500.00		500.00
	SubTotal: 4000		-966.70	-3,200.00	-2,172.71	-3,200.00
	5000					
	5200	TRAVEL AND CONFERENCES	640.00	3,762.86	3,762.86	3,762.86
	5300	DUES AND MEMBERSHIPS	1,361.79	1,500.00	1,511.10	1,500.00
	5807	CONSULTANT SERVICES	13,616.75	21,648.00	21,648.00	7,000.00
	5817	CALSTRS PENLTY/INTEREST	296.35	350.00		350.00
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	27,784.04	18,967.57	18,967.57	18,967.57
	5819	OTHER SVC./OPERATING EXP	2,680.50	2,855.50	2,794.50	2,855.50
	5822	LEGAL FEES - OTHER OTHER	3,752.81			
	5826	ADVERTISING	3,525.52	5,000.00	3,097.09	5,000.00
	5831	ABSENCE MANAGEMENT 7/1/16	7,607.79	7,976.77	7,976.77	7,976.77
	5839	TB & FINGERPRINTING	2,194.91	2,651.00	1,429.42	2,651.00
	5906	POSTAGE	31.45			
	SubTotal: 5000		-63,491.91	-64,711.70	-61,187.31	-50,063.70
	SubTotal: Expense:1000-7999		-393,754.58	-417,106.17	-430,932.26	-438,039.70
	SubTotal: 630		-393,754.58	-417,106.17	-430,932.26	-438,039.70

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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01	GENERAL FUND				
(Continued...)					
640	BUSINESS SERVICES				
	Revenue:8000-8999				
	8000				
	8689 ALL OTHR FEES & CONTRACTS		126,068.83	126,068.83	129,850.89
	SubTotal: 8000	0.00	126,068.83	126,068.83	129,850.89
	SubTotal: Revenue:8000-8999	0.00	126,068.83	126,068.83	129,850.89
	Expense:1000-7999				
	2000				
	2301 CHIEF BUSINESS OFFICIAL	137,273.70	145,193.41	148,285.22	145,208.00
	2351 CHIEF BUS.OFF.,ADDL.COMP	864.00	864.00	792.00	864.00
	2401 CLERICAL SALARIES	253,190.22	278,892.19	257,299.75	288,821.00
	2451 CLERICAL, ADDL. COMP	432.00	10,000.00	792.00	10,000.00
	2471 CLERICAL, SUBSTITUTE		4,000.00		4,000.00
	SubTotal: 2000	-391,759.92	-438,949.60	-407,168.97	-448,893.00
	3000				
	3202 PUB EMPL RETIRE SYS CLASS	80,373.39	98,434.19	91,229.22	110,113.00
	3312 OASDI/FICA - CLASSIFIED	20,590.21	27,656.93	21,634.70	27,880.00
	3322 MEDICARE - CLASSIFIED	5,510.75	6,468.36	5,735.78	6,520.00
	3402 HLTH & WELFARE BNFT CLASS	31,815.65	33,494.41	31,264.74	31,273.00
	3502 ST UNEMPL INSUR CLASS	189.85	3,212.38	1,977.84	2,248.00
	3602 WORKERS COMP INSUR CLASS	9,030.43	12,496.90	11,081.90	10,413.00
	3902 OTHR BENEFITS, CLASS POST	1,043.24	780.00	858.22	780.00
	SubTotal: 3000	-148,553.52	-182,543.17	-163,782.40	-189,227.00
	4000				
	4350 NON INSTRUCTIONL SUPPLIES	3,958.17	5,600.00	4,546.71	5,600.00
	SubTotal: 4000	-3,958.17	-5,600.00	-4,546.71	-5,600.00
	5000				

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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...)						
	5200	TRAVEL AND CONFERENCES	1,689.00	900.00	900.00	12,000.00
	5300	DUES AND MEMBERSHIPS	5,243.16	6,540.00	6,460.15	6,540.00
	5807	CONSULTANT SERVICES		750.00	750.00	750.00
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	149.00			
	5819	OTHER SVC./OPERATING EXP	15,438.11	5,500.00	5,348.40	5,500.00
	5822	LEGAL FEES - OTHER OTHER	374.38			
	5825	COMPUTER SERVICES	33,081.00	33,623.00		38,479.00
	5826	ADVERTISING	1,533.82	300.00	68.00	300.00
SubTotal: 5000			-57,508.47	-47,613.00	-13,526.55	-63,569.00
SubTotal: Expense:1000-7999			-601,780.08	-674,705.77	-589,024.63	-707,289.00
SubTotal: 640			-601,780.08	-548,636.94	-462,955.80	-577,438.11

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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01	GENERAL FUND				
(Continued...)					
650	INSURANCE				
	Revenue:8000-8999				
	8000				
	8980 CONTRIB FROM UNRESTR REV	29,344.56	38,291.99		38,291.99
	SubTotal: 8000	29,344.56	38,291.99	0.00	38,291.99
	SubTotal: Revenue:8000-8999	29,344.56	38,291.99	0.00	38,291.99
	Expense:1000-7999				
	3000				
	3701 OPEB, ALLOCATED, CERTIFICATED	149,835.30	160,316.35	141,703.07	160,316.35
	3702 OPEB, ALLOCATED, CLASSIFIED	68,345.10	65,328.64	64,176.52	65,328.64
	SubTotal: 3000	-218,180.40	-225,644.99	-205,879.59	-225,644.99
	5000				
	5450 OTHER INSURANCE	142,190.38	153,600.42	153,600.42	153,600.42
	5819 OTHER SVC./OPERATING EXP	5,320.84	6,000.00	5,280.13	6,000.00
	SubTotal: 5000	-147,511.22	-159,600.42	-158,880.55	-159,600.42
	SubTotal: Expense:1000-7999	-365,691.62	-385,245.41	-364,760.14	-385,245.41
	SubTotal: 650	-336,347.06	-346,953.42	-364,760.14	-346,953.42

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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01	GENERAL FUND				
(Continued...)					
660	IT & INSTRUCTIONAL TECHNOLOGY				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE	50,825.00	35,000.00	35,000.00	35,000.00
	8912 BTW GENERAL & SP RESERVE	80,000.00	80,000.00	80,000.00	80,000.00
	<u>SubTotal: 8000</u>	<u>130,825.00</u>	<u>115,000.00</u>	<u>115,000.00</u>	<u>115,000.00</u>
	<u>SubTotal: Revenue:8000-8999</u>	<u>130,825.00</u>	<u>115,000.00</u>	<u>115,000.00</u>	<u>115,000.00</u>
	Expense:1000-7999				
	1000				
	1151 TEACHER,ADDL.COMPENSATION	2,400.00			
	<u>SubTotal: 1000</u>	<u>-2,400.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	2000				
	2207 IT Specialist I	101,100.00	104,750.87	106,544.00	104,544.00
	2251 MAINT/OPER, ADDL. COMP	864.00		792.00	
	2257 IT Specialist I Additionl Comp	850.00		935.00	
	2271 MAINT/OPERA, SUBSTITUTES	3,472.55		2,323.48	
	2303 INFORMATION TECHNOLOGY MANAGER	145,322.83	160,105.12	157,962.80	161,657.00
	2353 IT Manager Addl Comp	864.00		792.00	
	2451 CLERICAL, ADDL. COMP	240.00			
	<u>SubTotal: 2000</u>	<u>-252,713.38</u>	<u>-264,855.99</u>	<u>-269,349.28</u>	<u>-266,201.00</u>
	3000				
	3101 ST TEACH RETIRE SYS CERT	387.60			
	3202 PUB EMPL RETIRE SYS CLASS	51,059.23	60,500.52	59,682.06	66,507.00
	3312 OASDI/FICA - CLASSIFIED	15,296.76	16,636.99	16,311.37	16,504.00
	3321 MEDICARE - CERTIFICATED	34.80			
	3322 MEDICARE - CLASSIFIED	3,711.40	3,891.31	3,948.02	3,860.00
	3402 HLTH & WELFARE BNFT CLASS	11,156.73	11,475.52	11,800.42	11,932.00
	3501 ST UNEMPL INSUR CERT	1.20			

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		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
660	IT & INSTRUCTIONAL TECHNOLOGY				
	Expense:1000-7999				
	3000				
	(Continued...)				
	3502 ST UNEMPL INSUR CLASS	127.94	1,932.22	1,361.40	1,331.00
	3601 WORKERS COMP INSUR CERT	57.05			
	3602 WORKERS COMP INSUR CLASS	6,081.86	7,517.03	7,627.52	6,164.00
	3902 OTHR BENEFITS, CLASS POST	3,243.81		2,924.68	
	SubTotal: 3000	-91,158.38	-101,953.59	-103,655.47	-106,298.00
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	120,441.45	179,999.84	177,287.57	48,346.84
	4350 NON INSTRUCTIONL SUPPLIES	11,666.01	12,000.00	22,082.79	12,000.00
	4410 INVENTORIED INST SUPPLY	30,950.28	93,877.33	93,877.33	41,129.00
	4450 INVNTRD NON-INST SUPPLY	10,171.18			
	SubTotal: 4000	-173,228.92	-285,877.17	-293,247.69	-101,475.84
	5000				
	5200 TRAVEL AND CONFERENCES		1,198.00	1,198.00	1,198.00
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	37,962.81	63,120.95	63,120.95	63,120.95
	5905 INTERNET SERVICE (TI LIN)	41,500.92	13,473.03	13,473.03	13,473.03
	5906 POSTAGE	36.49			
	SubTotal: 5000	-79,500.22	-77,791.98	-77,791.98	-77,791.98
	SubTotal: Expense:1000-7999	-599,000.90	-730,478.73	-744,044.42	-551,766.82
	SubTotal: 660	-468,175.90	-615,478.73	-629,044.42	-436,766.82

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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Summary By	Object		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	1,261.84			
	4350	NON INSTRUCTIONL SUPPLIES		251.84	251.84	251.84
	4420	INV CLSRM PRESENTATION SYS	16,596.68	47,982.33	47,982.33	141,765.83
	SubTotal: 4000		-17,858.52	-48,234.17	-48,234.17	-142,017.67
	SubTotal: Expense:1000-7999		-17,858.52	-48,234.17	-48,234.17	-142,017.67
	SubTotal: 661		-17,858.52	-48,234.17	-48,234.17	-142,017.67

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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01	GENERAL FUND				
	(Continued...)				
662	STUDENT DEVICES-GF SUPPORT				
	Expense:1000-7999				
	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	43,012.29	43,012.29	
	SubTotal: 4000	-25,096.11	-43,012.29	-43,012.29	0.00
	SubTotal: Expense:1000-7999	-25,096.11	-43,012.29	-43,012.29	0.00
	SubTotal: 662	-25,096.11	-43,012.29	-43,012.29	0.00

663 – 2019-20 HSF FUND A NEED MAKER SPACE

This program accounts for the \$189,092 HSF Fund a Need money for 2019-20, to allow schools to create their Makerspaces. Remaining funds are being carried over to 2020-21 to complete the launching of the program.

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Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
663	FAN-Makerspace 1x(19-20)					
	Expense:1000-7999					
	4000					
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	8,202.12	8,431.47	2,698.69	10,108.00
	4350	NON INSTRUCTIONL SUPPLIES	465.99	606.41	606.41	606.41
	4410	INVENTORIED INST SUPPLY	1,419.95		1,479.14	
	SubTotal: 4000		-10,088.06	-9,037.88	-4,784.24	-10,714.41
	5000					
	5200	TRAVEL AND CONFERENCES		1,029.00	1,029.00	1,029.00
	SubTotal: 5000		0.00	-1,029.00	-1,029.00	-1,029.00
	SubTotal: Expense:1000-7999		-10,088.06	-10,066.88	-5,813.24	-11,743.41
	SubTotal: 663		-10,088.06	-10,066.88	-5,813.24	-11,743.41

669 – IT Infrastructure

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

As of the end of 2019-20 fiscal year, the network refresh project is 98% complete, cabling refresh 86%, wireless solution with all equipment purchased, pending installation, all at West School and will be fully completed during summer 2020. Network refresh is charged to General Fund through Cisco Financing via Key Government Finance Inc.; the cabling refresh is paid out of Fund 21, bond money, and the wireless solution is paid out of Fund 25 developer fees; however, all these expenditures is tracked under this program 669.

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01	GENERAL FUND				
	(Continued...)				
669	IT INFRASTRUCTURE				
	Expense:1000-7999				
	4000				
	4350 NON INSTRUCTIONL SUPPLIES	3,506.60	1,357.12	378.26	1,357.12
	SubTotal: 4000	-3,506.60	-1,357.12	-378.26	-1,357.12
	5000				
	5200 TRAVEL AND CONFERENCES	390.00	2,005.54	2,005.54	2,005.54
	5300 DUES AND MEMBERSHIPS		120.00	120.00	120.00
	5635 CONTRACT EQUIPMENT REPAIR		1,884.52	1,884.52	1,884.52
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	64.00	102.82	102.82	102.82
	5826 ADVERTISING	3,696.00			
	SubTotal: 5000	-4,150.00	-4,112.88	-4,112.88	-4,112.88
	6000				
	6404 COMPUTER/NETWORK EQUIPMENT	245,861.59	241,780.42	241,780.42	
	6405 TELECOMMUNICATIONS EQUIPMENT	157,190.19	154,580.92	154,580.92	
	SubTotal: 6000	-403,051.78	-396,361.34	-396,361.34	0.00
	SubTotal: Expense:1000-7999	-410,708.38	-401,831.34	-400,852.48	-5,470.00
	SubTotal: 669	-410,708.38	-401,831.34	-400,852.48	-5,470.00

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.

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01	GENERAL FUND				
(Continued...)					
700	ROUTINE REST. MAINTENANCE				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE		12,629.00	2,570.00	81,606.00
	8980 CONTRIB FROM UNRESTR REV	703,785.17	1,185,420.10		1,174,741.88
	SubTotal: 8000	703,785.17	1,198,049.10	2,570.00	1,256,347.88
	SubTotal: Revenue:8000-8999	703,785.17	1,198,049.10	2,570.00	1,256,347.88
	Expense:1000-7999				
	1000				
	1301 SUPERINTENDENT SALARY	13,227.14	14,809.43	14,194.90	14,248.00
	1351 SUPERINTENDENT,ADDL.COMP	600.00	600.00	550.00	600.00
	SubTotal: 1000	-13,827.14	-15,409.43	-14,744.90	-14,848.00
	2000				
	2201 MAINTENANCE/OPERATIONS	129,765.38	183,322.42	183,322.42	184,150.00
	2251 MAINT/OPER, ADDL. COMP	23,247.00	26,958.00	26,958.00	3,064.00
	2271 MAINT/OPERA, SUBSTITUTES		11,892.00	11,892.00	19,000.00
	2301 CHIEF BUSINESS OFFICIAL	42,237.96	45,626.18	45,626.18	44,956.00
	2304 MANAGER OF MAINTENANCE/GROUNDS	146,508.00	153,936.00	153,936.00	157,253.00
	2354 Manager Maint Ground Addl Comp	864.00	792.00	792.00	
	SubTotal: 2000	-342,622.34	-422,526.60	-422,526.60	-408,423.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	2,130.60	2,421.70	2,329.90	2,607.00
	3202 PUB EMPL RETIRE SYS CLASS	65,309.99	90,892.95	85,982.55	98,019.00
	3312 OASDI/FICA - CLASSIFIED	19,378.23	26,106.06	24,273.54	25,342.00
	3321 MEDICARE - CERTIFICATED	194.60	226.08	202.79	215.00
	3322 MEDICARE - CLASSIFIED	4,748.01	6,106.42	5,883.84	5,927.00
	3401 HLTH & WELFARE BNFT CERT	657.40	733.68	689.56	700.00
	3402 HLTH & WELFARE BNFT CLASS	29,834.47	41,307.96	39,813.10	40,504.00

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22-23 Budget by Program

Fund Management		Description	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Summary By	Object		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...)					
	3501	ST UNEMPL INSUR CERT	6.61	101.80	69.87	74.00
	3502	ST UNEMPL INSUR CLASS	163.63	1,123.06	2,028.90	2,044.00
	3601	WORKERS COMP INSUR CERT	318.75	438.04	391.69	344.00
	3602	WORKERS COMP INSUR CLASS	7,780.60	11,795.44	11,367.58	9,464.00
	3901	OTHR BENEFITS, CERT POST	7.20			
	3902	OTHR BENEFITS, CLASS POST	574.40	312.00	286.11	312.00
	SubTotal: 3000		-131,104.49	-181,565.19	-173,319.43	-185,552.00
	4000					
	4350	NON INSTRUCTIONL SUPPLIES	63,900.75	67,002.09	65,997.50	67,002.09
	4352	GAS AND OIL	7,468.03	10,150.00	10,150.00	10,150.00
	4357	MENSTRUAL PRODUCTS		5,408.91	4,258.45	5,408.91
	4450	INVNTRD NON-INST SUPPLY	2,216.74	30,500.00	29,698.20	30,500.00
	SubTotal: 4000		-73,585.52	-113,061.00	-110,104.15	-113,061.00
	5000					
	5200	TRAVEL AND CONFERENCES	18.00		972.00	
	5615	RENTAL/LEASE OF EQUIPMENT		2,500.00		2,500.00
	5630	BUILD/GROUNDS REPAIRS & IMPROV	122,238.55	343,590.00	338,567.00	328,390.00
	5635	CONTRACT EQUIPMENT REPAIR	16,277.80	15,000.00	11,244.54	15,000.00
	5819	OTHER SVC./OPERATING EXP	4,058.19	10,500.00	10,476.03	10,500.00
	5902	CELL PHONES	53.14			
	SubTotal: 5000		-142,645.68	-371,590.00	-361,259.57	-356,390.00
	6000					
	6210	BUILDING IMPROVEMENTS				81,607.00
	6410	NEW EQUIPMENT		96,467.88	96,467.88	96,467.88
	SubTotal: 6000		0.00	-96,467.88	-96,467.88	-178,074.88

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
22-23 Budget by Program

Fund Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
700	ROUTINE REST. MAINTENANCE				
	Expense:1000-7999				
	(Continued...)				
	SubTotal: Expense:1000-7999	-703,785.17	-1,200,620.10	-1,178,422.53	-1,256,348.88
	SubTotal: 700	0.00	-2,571.00	-1,175,852.53	-1.00

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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District 07 Hillsborough Elementary School District
22-23 Budget by Program

Fund Management		Description	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Summary By	Object		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	56,977.00	58,117.91	58,117.91	59,280.27
	8699	ALL OTHER LOCAL REVENUE				359,900.00
	SubTotal: 8000		56,977.00	58,117.91	58,117.91	419,180.27
	SubTotal: Revenue:8000-8999		56,977.00	58,117.91	58,117.91	419,180.27
	Expense:1000-7999					
	2000					
	2151	INSTRUCT.AIDE,ADDL.COMP		5,017.70	4,500.00	
	2201	MAINTENANCE/OPERATIONS	296,532.97	319,627.94	314,220.70	320,183.00
	2251	MAINT/OPER, ADDL. COMP	1,296.00	500.00	1,188.00	500.00
	2271	MAINT/OPERA, SUBSTITUTES	7,872.00	1,700.00	12,096.00	1,700.00
	2401	CLERICAL SALARIES	3,788.14	4,194.18	4,285.60	4,186.00
	2451	CLERICAL, ADDL. COMP		1,858.42	2,222.24	
	SubTotal: 2000		-309,489.11	-332,898.24	-338,512.54	-326,569.00
	3000					
	3202	PUB EMPL RETIRE SYS CLASS	62,166.41	73,432.00	72,317.80	80,469.00
	3311	OASDI/FICA - CERTIFICATED	9.09			
	3312	OASDI/FICA - CLASSIFIED	18,981.99	20,881.46	20,907.73	20,249.00
	3321	MEDICARE - CERTIFICATED	2.13			
	3322	MEDICARE - CLASSIFIED	4,439.38	4,883.05	4,889.78	4,735.00
	3402	HLTH & WELFARE BNFT CLASS	18,922.43	28,702.17	15,711.06	41,241.00
	3501	ST UNEMPL INSUR CERT	0.07			
	3502	ST UNEMPL INSUR CLASS	153.13	2,411.17	1,686.08	1,633.00
	3601	WORKERS COMP INSUR CERT	3.48			
	3602	WORKERS COMP INSUR CLASS	7,274.69	9,434.32	9,446.87	7,563.00
	3901	OTHR BENEFITS, CERT POST	165.00			
	3902	OTHR BENEFITS, CLASS POST	8,262.28		8,669.54	

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Fund Management		Description	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
710	BUILDING OPERATIONS					
	Expense:1000-7999					
	3000					
(Continued...)						
	SubTotal: 3000		-120,380.08	-139,744.17	-133,628.86	-155,890.00
	4000					
	4350	NON INSTRUCTIONL SUPPLIES		2,887.00	285.87	2,700.00
	4353	CUSTODIAL SUPPLIES	24,051.61	44,083.89	43,336.04	44,083.89
	SubTotal: 4000		-24,051.61	-46,970.89	-43,621.91	-46,783.89
	5000					
	5501	GAS (BUILDING)	65,584.27	66,000.00	64,575.72	66,000.00
	5502	ELECTRICITY (BUILDING)	208,739.83	240,000.00	240,000.00	240,000.00
	5503	WATER-BLACK MOUNTAIN	2,794.40	6,000.00	4,604.12	6,000.00
	5504	WATER-MONTHLY	194,317.70	192,000.00	189,231.72	192,000.00
	5506	GARBAGE & TRASH	63,082.94	67,957.92	62,102.42	67,957.92
	5615	RENTAL/LEASE OF EQUIPMENT	3,034.82	6,200.00	2,992.48	6,200.00
	5635	CONTRACT EQUIPMENT REPAIR		4,000.00		4,000.00
	5636	CONTRACT EQUIP-OVERAGES	2,466.11		504.51	
	5805	BUILDING MAINT-JANITORIAL	334,020.00	345,360.00	345,360.00	355,720.80
	5807	CONSULTANT SERVICES	4,468.25	9,680.00	9,680.00	9,680.00
	5819	OTHER SVC./OPERATING EXP	-3,466.63	4,653.48	3,653.48	364,553.48
	5901	TELEPHONE	33,492.52	25,934.37	25,934.37	25,934.37
	5902	CELL PHONES	120.04	-64.18	-64.18	-64.18
	5903	FAX	930.52	1,080.00	779.28	1,080.00
	5904	ANYTIME MESSAGES	5,127.25	5,500.00	4,858.42	5,500.00
	5906	POSTAGE	6,843.54	2,815.00	2,000.00	2,815.00
	5907	CABLE TV	624.50	1,000.00	597.13	1,000.00
	SubTotal: 5000		-922,180.06	-978,116.59	-956,809.47	-1,348,377.39
	7000					
	7439	DEBT SERV-COPIER PRINC/INTERST	11,651.88	12,256.00	11,665.20	12,256.00

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District 07 Hillsborough Elementary School District
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Fund Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
710	BUILDING OPERATIONS				
	Expense:1000-7999				
	7000				
(Continued...)					
	SubTotal: 7000	-11,651.88	-12,256.00	-11,665.20	-12,256.00
	SubTotal: Expense:1000-7999	-1,387,752.74	-1,509,985.89	-1,484,237.98	-1,889,876.28
	SubTotal: 710	-1,330,775.74	-1,451,867.98	-1,426,120.07	-1,470,696.01

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Fund Management		Description	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Summary By	Object		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	1,952.00	300.00	300.00	
	8980	CONTRIB FROM UNRESTR REV	3,663.60			
	SubTotal: 8000		5,615.60	300.00	300.00	0.00
	SubTotal: Revenue:8000-8999		5,615.60	300.00	300.00	0.00
	Expense:1000-7999					
	1000					
	1151	TEACHER,ADDL.COMPENSATION	2,334.42			
	1352	PRINCIPAL,ADDL.COMP	10,311.11			
	SubTotal: 1000		-12,645.53	0.00	0.00	0.00
	2000					
	2271	MAINT/OPERA, SUBSTITUTES			7,956.00	
	2451	CLERICAL, ADDL. COMP			748.52	
	2471	CLERICAL, SUBSTITUTE			106.02	
	SubTotal: 2000		0.00	0.00	-8,810.54	0.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	1,903.97			
	3102	ST TEACH RETIRE SYS CLASS			17.94	
	3312	OASDI/FICA - CLASSIFIED			539.29	
	3321	MEDICARE - CERTIFICATED	180.51			
	3322	MEDICARE - CLASSIFIED			126.84	
	3501	ST UNEMPL INSUR CERT	10.74			
	3502	ST UNEMPL INSUR CLASS			43.74	
	3601	WORKERS COMP INSUR CERT	295.82			
	3602	WORKERS COMP INSUR CLASS			245.02	
	SubTotal: 3000		-2,391.04	0.00	-972.83	0.00

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Fund Management		Description	20-21 Actuals	21-22 Est Actuals	21-22 GL Actuals w/Enc Amt	22-23 Budget
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
712	COVID 19					
	Expense:1000-7999					
	(Continued...)					
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	17.95	21.00	3,285.07	
		4350 NON INSTRUCTIONL SUPPLIES	94,198.25	865.00	7,787.72	
		4450 INVNTRD NON-INST SUPPLY	0.00			
		SubTotal: 4000	-94,216.20	-886.00	-11,072.79	0.00
	5000					
		5200 TRAVEL AND CONFERENCES	0.00		13.10	
		5610 RENTAL/LEASE OF BUILDGS			1,896.27	
		5805 BUILDING MAINT-JANITORIAL	151,848.85		2,100.00	
		5807 CONSULTANT SERVICES	3,640.00		36,704.00	
		5809 HEALTH SCREENING			344.00	
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	0.00			
		SubTotal: 5000	-155,488.85	0.00	-41,057.37	0.00
		SubTotal: Expense:1000-7999	-264,741.62	-886.00	-61,913.53	0.00
		SubTotal: 712	-259,126.02	-586.00	-61,613.53	0.00

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 Management	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
(Continued...)					
740	740 GROUNDS OPERATIONS				
	Revenue:8000-8999				
	8000				
	8689 ALL OTHR FEES & CONTRACTS		47,762.54	47,762.54	48,717.79
	8699 ALL OTHER LOCAL REVENUE		4,049.35		4,049.35
	SubTotal: 8000	0.00	51,811.89	47,762.54	52,767.14
	SubTotal: Revenue:8000-8999	0.00	51,811.89	47,762.54	52,767.14
	Expense:1000-7999				
	1000				
	1301 SUPERINTENDENT SALARY	13,227.14	13,905.03	14,194.90	14,248.00
	1351 SUPERINTENDENT,ADDL.COMP	600.00	600.00	550.00	600.00
	SubTotal: 1000	-13,827.14	-14,505.03	-14,744.90	-14,848.00
	2000				
	2201 MAINTENANCE/OPERATIONS	247,018.86	249,917.16	223,479.00	272,586.00
	2251 MAINT/OPER, ADDL. COMP	1,155.00		1,011.00	
	2301 CHIEF BUSINESS OFFICIAL	21,119.04	22,480.51	22,813.15	22,478.00
	SubTotal: 2000	-269,292.90	-272,397.67	-247,303.15	-295,064.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	2,130.60	2,285.46	2,329.90	2,607.00
	3202 PUB EMPL RETIRE SYS CLASS	51,117.41	67,959.82	55,432.45	74,049.00
	3312 OASDI/FICA - CLASSIFIED	15,812.94	18,606.26	14,572.52	18,498.00
	3321 MEDICARE - CERTIFICATED	194.60	213.36	202.79	215.00
	3322 MEDICARE - CLASSIFIED	3,804.58	4,352.13	3,511.58	4,326.00
	3401 HLTH & WELFARE BNFT CERT	657.40	692.41	689.56	700.00
	3402 HLTH & WELFARE BNFT CLASS	29,102.17	32,197.82	25,613.54	26,504.00
	3501 ST UNEMPL INSUR CERT	6.61	76.50	69.87	74.00
	3502 ST UNEMPL INSUR CLASS	131.33	2,161.45	1,210.94	1,492.00
	3601 WORKERS COMP INSUR CERT	318.75	413.39	391.69	344.00

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Fund Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
740	GROUNDS OPERATIONS				
	Expense:1000-7999				
	3000				
	(Continued...)				
	3602 WORKERS COMP INSUR CLASS	6,234.42	8,407.20	6,784.27	6,909.00
	3901 OTHR BENEFITS, CERT POST	7.20			
	3902 OTHR BENEFITS, CLASS POST	243.05	3,304.00	1,206.19	3,304.00
	SubTotal: 3000	-109,761.06	-140,669.80	-112,015.30	-139,022.00
	4000				
	4350 NON INSTRUCTIONL SUPPLIES	27,749.17	38,100.21	35,207.84	38,100.21
	4352 GAS AND OIL	5,681.99	7,000.00	7,350.00	7,000.00
	4450 INVNTRD NON-INST SUPPLY	561.69	4,000.00	2,477.19	4,000.00
	SubTotal: 4000	-33,992.85	-49,100.21	-45,035.03	-49,100.21
	5000				
	5200 TRAVEL AND CONFERENCES		500.00	340.00	500.00
	5615 RENTAL/LEASE OF EQUIPMENT	8,698.16	7,260.00	9,000.00	7,260.00
	5630 BUILD/GROUNDS REPAIRS & IMPROV	31,314.65	51,610.00	34,120.07	51,610.00
	5635 CONTRACT EQUIPMENT REPAIR	605.00	1,000.00		1,000.00
	5819 OTHER SVC./OPERATING EXP	8,123.00	1,540.00	750.00	1,540.00
	SubTotal: 5000	-48,740.81	-61,910.00	-44,210.07	-61,910.00
	SubTotal: Expense:1000-7999	-475,614.76	-538,582.71	-463,308.45	-559,944.21
	SubTotal: 740	-475,614.76	-486,770.82	-415,545.91	-507,177.07

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.

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Fund Management	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
(Continued...)					
810	RECREATION SUPPORT				
	Revenue:8000-8999				
	8000				
	8689 ALL OTHR FEES & CONTRACTS	150,340.00	160,061.29	140,061.28	144,263.13
	SubTotal: 8000	150,340.00	160,061.29	140,061.28	144,263.13
	SubTotal: Revenue:8000-8999	150,340.00	160,061.29	140,061.28	144,263.13
	Expense:1000-7999				
	1000				
	1301 SUPERINTENDENT SALARY	52,908.79	55,081.00	56,779.66	56,993.00
	1302 PRINCIPAL SALARY	80,750.88	84,098.00	87,751.92	88,201.00
	1304 ASST PRINCIPAL SALARY	7,900.68	8,340.00	8,596.70	8,959.00
	1351 SUPERINTENDENT,ADDL.COMP	2,400.00	2,400.00	2,200.00	2,400.00
	SubTotal: 1000	-143,960.35	-149,919.00	-155,328.28	-156,553.00
	2000				
	2301 CHIEF BUSINESS OFFICIAL	41,930.42	44,256.00	68,276.72	71,222.00
	2401 CLERICAL SALARIES	30,895.68	30,918.00	36,993.44	67,808.00
	2451 CLERICAL, ADDL. COMP			79.50	
	SubTotal: 2000	-72,826.10	-75,174.00	-105,349.66	-139,030.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	22,839.13	24,494.00	25,621.50	28,917.00
	3202 PUB EMPL RETIRE SYS CLASS	14,809.56	17,222.00	23,575.50	35,272.00
	3312 OASDI/FICA - CLASSIFIED	4,225.79	4,680.00	6,195.66	8,639.00
	3321 MEDICARE - CERTIFICATED	2,058.42	2,179.00	2,199.45	2,276.00
	3322 MEDICARE - CLASSIFIED	1,041.91	1,095.00	1,501.15	2,020.00
	3401 HLTH & WELFARE BNFT CERT	6,830.03	7,425.00	7,293.00	7,700.00
	3402 HLTH & WELFARE BNFT CLASS	5,595.95	4,725.00	7,741.47	8,609.00
	3501 ST UNEMPL INSUR CERT	70.99	1,849.00	758.22	786.00
	3502 ST UNEMPL INSUR CLASS	36.07	928.00	517.66	697.00

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Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
810	RECREATION SUPPORT					
	Expense:1000-7999					
	3000					
(Continued...)						
	3601	WORKERS COMP INSUR CERT	3,373.10	4,212.00	4,249.34	3,634.00
	3602	WORKERS COMP INSUR CLASS	1,707.23	2,115.00	2,900.09	3,227.00
	3901	OTHR BENEFITS, CERT POST	411.01	419.00	324.28	419.00
	3902	OTHR BENEFITS, CLASS POST	336.75	312.00	143.00	312.00
SubTotal: 3000			-63,335.94	-71,655.00	-83,020.32	-102,508.00
SubTotal: Expense:1000-7999			-280,122.39	-296,748.00	-343,698.26	-398,091.00
SubTotal: 810			-129,782.39	-136,686.71	-203,636.98	-253,827.87

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Fund Managem nt	Description Summary By Object	20-21 Actuals GL Actuals Amt	21-22 Est Actuals Est Actuals Amt	21-22 GL Actuals w/Enc Amt GL Actuals w/Enc Amt	22-23 Budget Budget Amt
01	GENERAL FUND				
	(Continued...)				
815	SAFE ROUTES TO SCHOOL				
	Revenue:8000-8999				
	8000				
	8677 INTERAGENCY SVCS BETW LEA		27,500.00		45,000.00
	8980 CONTRIB FROM UNRESTR REV		16,172.60		45,000.00
	<u>SubTotal: 8000</u>	0.00	43,672.60	0.00	90,000.00
	<u>SubTotal: Revenue:8000-8999</u>	0.00	43,672.60	0.00	90,000.00
	Expense:1000-7999				
	2000				
	2208 CROSSING GUARD			3,447.85	4,114.00
	<u>SubTotal: 2000</u>	0.00	0.00	-3,447.85	-4,114.00
	3000				
	3202 PUB EMPL RETIRE SYS CLASS			789.88	1,044.00
	3312 OASDI/FICA - CLASSIFIED			213.74	255.00
	3322 MEDICARE - CLASSIFIED			49.95	60.00
	3402 HLTH & WELFARE BNFT CLASS			77.72	
	3502 ST UNEMPL INSUR CLASS			17.22	21.00
	3602 WORKERS COMP INSUR CLASS			96.60	95.00
	<u>SubTotal: 3000</u>	0.00	0.00	-1,245.11	-1,475.00
	5000				
	5807 CONSULTANT SERVICES		43,672.60	38,979.64	84,411.00
	<u>SubTotal: 5000</u>	0.00	-43,672.60	-38,979.64	-84,411.00
	<u>SubTotal: Expense:1000-7999</u>	0.00	-43,672.60	-43,672.60	-90,000.00
	<u>SubTotal: 815</u>	0.00	0.00	-43,672.60	0.00

CAFETERIA FUND - 13

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

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

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

HILLSBOROUGH CITY SCHOOL DISTRICT

2022-2023 BUDGET

FUND 13

CAFETERIA FUND

	<u>2020-21 Actuals</u>	<u>2021-22 Estimated Actuals</u>	<u>2022-23 Budget</u>
Beginning Balance	\$ 11,173	\$ 8,088	\$ -
Total Income & Transfer In	113	104,065	104,065
Total Expenditures & Transfer Out	<u>(3,197)</u>	<u>(112,153)</u>	<u>(104,065)</u>
Ending Balance	\$ 8,088	\$ -	\$ -

HILLSBOROUGH CITY SCHOOL DISTRICT

2022-2023 BUDGET

FUND 14

DEFERRED MAINTENANCE FUND

	<u>2020-21 Actuals</u>	<u>2021-22 Estimated Actuals</u>	<u>2022-23 Budget</u>
Beginning Balance		\$ -	\$ -
Total Income & Transfer In		-	100,000
Total Expenditures & Transfer Out	<u> </u>	<u> </u>	<u>(100,000)</u>
Ending Balance	\$ -	\$ -	\$ -

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

2022-2023 BUDGET

FUND 17

SPECIAL RESERVE - OTHER FUND

	<u>2020-21 Actuals</u>	<u>2021-22 Estimated Actuals</u>	<u>2022-23 Budget</u>
Beginning Balance	\$ 575,707	\$ 582,662	\$ 587,904
Total Income & Transfer In	6,956	5,242	5,242
Total Expenditures & Transfer Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Balance	\$ 582,662	\$ 587,904	\$ 593,146

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

2022-2023 BUDGET

FUND 20

SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS

	<u>2020-21 Actuals</u>	<u>2021-22 Estimated Actuals</u>	<u>2022-23 Budget</u>
Beginning Balance	\$ 1,341,252	\$ 1,392,580	\$ 1,440,106
Total Income & Transfer In	51,329	47,526	47,526
Total Expenditures & Transfer Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Balance	\$ 1,392,580	\$ 1,440,106	\$ 1,487,632

HILLSBOROUGH CITY SCHOOL DISTRICT

2022-2023 BUDGET

FUND 21

BUILDING FUND

	<u>2020-21 Actuals</u>	<u>2021-22 Estimated Actuals</u>	<u>2022-23 Budget</u>
Beginning Balance	\$ 649,765	\$ 524,759	\$ -
Total Income & Transfer In	\$ 7,141	33,344	-
Total Expenditures & Transfer Out	<u>\$ (132,147)</u>	<u>(558,103)</u>	<u>-</u>
Ending Balance	\$ 524,759	\$ -	\$ -

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

2022-2023 BUDGET

FUND 25

CAPITAL FACILITIES

	<u>2020-21 Actuals</u>	<u>2021-22 Estimated Actuals</u>	<u>2022-23 Budget</u>
Beginning Balance	\$ 2,585	\$ 130,870	\$ 296,808
Total Income & Transfer In	141,666	172,938	172,938
Total Expenditures & Transfer Out	<u>(13,381)</u>	<u>(7,000)</u>	<u>(7,000)</u>
Ending Balance	\$ 130,870	\$ 296,808	\$ 462,746

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

2022-2023 BUDGET

FUND 40

SPECIAL RESERVE CAPITAL PROJECTS

	<u>2020-21 Actuals</u>	<u>2021-22 Estimated Actuals</u>	<u>2022-23 Budget</u>
Beginning Balance	\$ 171,542	\$ 168,817	\$ 91,263
Total Income & Transfer In	77,275	2,446	2,446
Total Expenditures & Transfer Out	<u>(80,000)</u>	<u>(80,000)</u>	<u>(80,000)</u>
Ending Balance	\$ 168,817	\$ 91,263	\$ 13,710

ENROLLMENT PROJECTIONS

Enrollment charts for the District, as a whole, from 1984-85 through 2022-23, are found on the next pages.

HILLSBOROUGH CITY SCHOOL DISTRICT
2022-23 BUDGET

AVERAGE DAILY ATTENDANCE COMPARISON PER P-2

<u>GRADE</u>	<u>2022-23 Projected</u>	<u>2021-22 P2</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	536	491	511	511	544	546	599
4 - 6	467	443	453	453	452	463	468
7 - 8	308	276	277	277	308	339	353
<u>Special Education - NPS</u>							
TK - 3	1	1	1	1	1	1	0
4 - 6	1	1	1	1	1	2	2
7 - 8	1	1	1	1	1	4	0
TOTAL DISTRICT A.D.A.	1,253	1,212	1,244	1,244	1,307	1,354	1,423

NORTH SCHOOL

COMPARISON OF P2 ENROLLMENT - 1980-2022 ACTUAL AND 2022-2023 PROJECTED

SCHOOL YEAR	GRADE						TOTAL TK-5	CHANGE	%
	TK/K	1	2	3	4	5			
1980-81	28	33	45	50	47	59	262	-4	-.015
1981-82	26	32	31	49	52	47	237	-25	-.095
1982-83	32	33	23	31	48	49	216	-21	-.089
1983-84	32	33	31	26	61	51	234	18	.083
1984-85	21	35	35	28	31	44	194	-40	-.171
1985-86	0	0	0	0	0	0	0	-194	-1.000
1986-87	0	0	0	0	0	0	0	0	.000
1987-88	0	0	0	0	0	0	0	0	.000
1988-89	0	0	0	0	0	0	0	0	.000
1989-90	0	0	0	0	0	0	0	0	.000
1990-91	47	25	25	25	0	0	122	122	.000
1991-92	32	50	37	36	30	13	198	76	.623
1992-93	36	35	49	43	39	34	236	38	.192
1993-94	53	38	41	53	54	40	279	43	.182
1994-95	47	59	41	49	53	54	303	24	.086
1995-96	54	56	64	44	43	56	317	14	.046
1996-97	40	56	61	68	42	42	309	-8	-.025
1997-98	29	48	56	58	77	43	311	2	.006
1998-99	40	34	34	60	58	77	323	12	.039
1999-00	50	48	35	60	65	64	322	-1	-.003
2000-01	52	52	50	38	66	65	323	1	.003
2001-02	50	50	57	52	43	66	318	-5	-.015
2002-03	45	50	54	55	54	45	303	-15	-.047
2003-04	56	47	51	52	57	53	316	13	.043
2004-05	44	55	44	51	55	58	307	-9	-.028
2005-06	54	45	57	44	55	50	305	-2	-.007
2006-07	53	57	46	60	46	56	318	13	.043
2007-08	44	52	66	43	65	43	313	-5	-.016
2008-09	50	47	59	71	45	64	336	23	.073
2009-10	58	59	55	59	69	44	344	8	.024
2010-11	40	63	67	64	63	69	366	22	.064
2011-12	48	51	67	67	69	68	370	4	.011
2012-13	48	48	52	69	70	69	356	-14	-.038
2013-14	62	51	49	52	69	69	352	-4	-.011
2014-15	56	66	55	53	54	72	356	4	.011
2015-16	55	45	64	57	52	52	325	-31	-.087
2016-17	43	58	42	68	60	53	324	-1	-.003
2017-18	34	48	62	45	64	64	317	-7	-.022
2018-19	41	39	47	66	48	65	306	-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	45	37	45	46	44	51	268	-16	-.056
2022-23 *	45	49	41	46	46	44	271	3	0.011194
*projected									

SOUTH SCHOOL

COMPARISON OF P2 ENROLLMENT - 1980-2022 ACTUAL AND 2022-2023 PROJECTED

SCHOOL YEAR	GRADE							TOTAL TK-5	CHANGE	%
	TK	K	1	2	3	4	5			
1980-81		21	36	31	31	41	51	211	-16	-.070
1981-82		22	26	39	31	35	49	202	-9	-.043
1982-83		29	25	32	45	37	37	205	3	.015
1983-84		30	34	32	34	45	40	215	10	.049
1984-85		35	34	35	40	35	44	223	8	.037
1985-86		32	53	45	37	40	41	248	25	.112
1986-87		52	33	47	46	37	39	254	6	.024
1987-88		60	58	30	52	50	38	288	34	.134
1988-89		55	63	52	37	53	48	308	20	.069
1989-90		75	56	69	56	35	59	350	42	.136
1990-91		41	61	44	57	58	38	299	-51	-.146
1991-92		34	41	53	35	56	54	273	-26	-.087
1992-93		31	42	39	49	30	57	248	-25	-.092
1993-94		52	33	48	39	47	34	253	5	.020
1994-95		40	49	33	50	40	52	264	11	.043
1995-96		38	44	49	36	50	42	259	-5	-.019
1996-97		36	40	45	45	39	51	256	-3	-.012
1997-98		40	38	44	47	44	42	255	-1	-.004
1998-99		39	39	34	51	43	46	252	-3	-.012
1999-00		36	44	42	39	50	44	255	3	.012
2000-01		44	36	45	47	36	45	253	-2	-.008
2001-02		30	46	42	43	46	37	244	-9	-.036
2002-03		39	31	51	41	44	44	250	6	.025
2003-04		35	40	37	51	45	43	251	1	.004
2004-05		36	38	49	38	54	46	261	10	.040
2005-06		55	38	39	50	42	54	278	17	.065
2006-07		35	56	36	39	53	44	263	-15	-.054
2007-08		47	40	56	37	38	52	270	7	.027
2008-09		47	53	39	59	43	42	283	13	.048
2009-10		40	45	49	48	62	44	288	5	.018
2010-11		34	44	46	49	48	63	284	-4	-.014
2011-12		37	36	44	48	48	48	261	-23	-.081
2012-13	9	29	44	34	48	49	50	263	2	.008
2013-14		44	32	43	39	45	50	253	-10	-.038
2014-15	15	36	43	30	45	43	45	257	4	.016
2015-16	14	35	33	43	30	43	43	241	-16	-.062
2016-17		51	37	33	44	28	42	235	-6	-.025
2017-18		36	35	35	36	45	23	210	-25	-.106
2018-19		28	39	37	36	37	45	222	12	.057
2019-20		33	31	43	41	34	37	219	-3	-.014
2020-21		30	39	33	45	40	33	220	1	.005
2021-22		35	38	41	42	46	39	241	21	0.095454545
2022-23 *	9	34	35	41	45	47	48	259		
*projected										

WEST SCHOOL											
COMPARISON OF P2 ENROLLMENT - 1980-2022 ACTUAL AND 2022-2023 PROJECTED											
SCHOOL	GRADE							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		36	44	43	65	65	64	317	-8	-.025	
2022-23*	17	44	41	45	46	68	72	316	-1	-.003	
*projected											

CROCKER SCHOOL

COMPARISON OF P2 ENROLLMENT - 1980-2022 ACTUAL AND 2022-2023 PROJECTED

SCHOOL YEAR	GRADE			TOTAL 6-8	CHANGE	%
	6	7	8			
1980-81	166	167	159	492	11	.023
1981-82	159	159	174	492	0	.000
1982-83	178	158	165	501	9	.018
1983-84	158	182	164	504	3	.006
1984-85	161	166	186	513	9	.018
1985-86	128	157	162	447	-66	-.129
1986-87	124	120	161	405	-42	-.094
1987-88	126	128	121	375	-30	-.074
1988-89	123	124	128	375	0	.000
1989-90	122	127	131	380	5	.013
1990-91	125	122	135	382	2	.005
1991-92	101	134	123	358	-24	-.063
1992-93	149	103	142	394	36	.101
1993-94	152	157	108	417	23	.058
1994-95	131	147	158	436	19	.046
1995-96	153	137	150	440	4	.009
1996-97	137	160	139	436	-4	-.009
1997-98	148	144	158	450	14	.032
1998-99	144	148	142	434	-16	-.036
1999-00	175	146	144	465	31	.071
2000-01	174	174	141	489	24	.052
2001-02	164	170	170	504	15	.031
2002-03	162	160	164	486	-18	-.036
2003-04	142	161	155	458	-28	-.058
2004-05	142	152	164	458	0	.000
2005-06	163	148	152	463	5	.011
2006-07	166	165	148	479	16	.035
2007-08	152	171	163	486	7	.015
2008-09	156	151	168	475	-11	-.023
2009-10	178	156	153	487	12	.025
2010-11	156	178	161	495	8	.016
2011-12	204	163	176	543	48	.097
2012-13	175	199	160	534	-9	-.017
2013-14	179	176	191	546	12	.022
2014-15	187	178	176	541	-5	-.009
2015-16	179	187	175	541	0	.000
2016-17	171	178	187	536	-5	-.009
2017-18	150	172	182	504	-32	-.060
2018-19	147	151	171	469	-35	-.069
2019-20	143	148	143	434	-35	-.075
2020-21	148	144	149	441	-28	-.060
2021-22	154	151	138	443	2	.005
2022-23*	142	156	153	451	8	0.0181

*projected

HILLSBOROUGH CITY SCHOOL

COMPARISON OF P2 ENROLLMENT - 1980-2022 ACTUAL AND 2022-2023 PROJECTED

SCHOOL YEAR	GRADE							TOTAL TK-5				TOTAL 6-8	GRAND TOTAL		
	TK	K	1	2	3	4	5		6	7	8			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	0	116	119	129	153	155	154	826	154	151	138	443	1269	(1)	-0.000787402
2022-23*	26	123	125	127	137	161	164	863	142	156	153	451	1,314	45	.035

*projected

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: 300 El Cerrito Ave,
Hillsborough, CA
94010

Date: June 03, 2022


Public Hearing:

Place: 2600 Ralston Ave,
Hillsborough, CA
94010

Date: June 08, 2022

Time: 6:00 pm

Adoption Date: June 21, 2022

Signed: 
Clerk/Secretary of
the Governing
Board

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Joyce Shen

Telephone: (650) 548-4203

Title: Chief Business
Official

E-mail: jshen@hcsdk8.org

Criteria and Standards Review Summary

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

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

3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X

		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 21, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of
Schools:

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

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

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

San Mateo County School Insurance Group

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

Signed



Date of Meeting: Jun 21, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Joyce Shen

Title: Chief Business Official

Telephone: (650) 548-4203

E-mail: _____

G = General Ledger Data; S =
Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Estimated Actuals	2022-23 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		G
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	
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	GS	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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	23,914,186.90	763,448.18	24,677,635.08	25,467,582.05	916,251.95	26,383,834.00	6.9%
2) Federal Revenue		8100-8299	0.00	710,647.24	710,647.24	0.00	325,501.95	325,501.95	-54.2%
3) Other State Revenue		8300-8599	297,960.32	2,993,199.68	3,291,160.00	1,896,554.32	2,288,720.50	4,185,274.82	27.2%
4) Other Local Revenue		8600-8799	4,105,934.14	2,624,118.10	6,730,052.24	4,495,559.74	2,834,468.00	7,330,027.74	8.9%
5) TOTAL, REVENUES			28,318,081.36	7,091,413.20	35,409,494.56	31,859,696.11	6,364,942.40	38,224,638.51	8.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	12,800,757.28	4,549,875.62	17,350,632.90	13,009,197.83	4,547,528.75	17,556,726.58	1.2%
2) Classified Salaries		2000-2999	2,386,703.91	2,146,308.26	4,533,012.17	2,539,425.00	2,367,307.25	4,906,732.25	8.2%
3) Employee Benefits		3000-3999	4,797,028.28	4,310,655.49	9,107,683.77	5,261,847.05	4,539,086.25	9,800,933.30	7.6%
4) Books and Supplies		4000-4999	967,208.70	256,060.63	1,223,269.33	917,906.31	323,304.47	1,241,210.78	1.5%
5) Services and Other Operating Expenditures		5000-5999	1,978,279.57	1,651,920.91	3,630,200.48	2,180,480.79	1,707,232.98	3,887,713.77	7.1%
6) Capital Outlay		6000-6999	396,361.34	96,467.88	492,829.22	81,607.00	96,467.88	178,074.88	-63.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	129,542.86	98,370.00	227,912.86	129,542.86	98,370.00	227,912.86	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,455,881.94	13,109,658.79	36,565,540.73	24,120,006.84	13,679,297.58	37,799,304.42	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,862,199.42	(6,018,245.59)	(1,156,046.17)	7,739,689.27	(7,314,355.18)	425,334.09	-136.8%
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	135,000.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,404,100.25)	6,404,100.25	0.00	(6,923,335.16)	6,923,335.16	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,459,100.25)	6,404,100.25	(55,000.00)	(6,978,335.16)	6,923,335.16	(55,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,596,900.83)	385,854.66	(1,211,046.17)	761,354.11	(391,020.02)	370,334.09	-130.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,216,530.68	164,080.72	6,380,611.40	4,834,758.85	549,935.38	5,384,694.23	-15.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,216,530.68	164,080.72	6,380,611.40	4,834,758.85	549,935.38	5,384,694.23	-15.6%
d) Other Restatements		9795	215,129.00	0.00	215,129.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,431,659.68	164,080.72	6,595,740.40	4,834,758.85	549,935.38	5,384,694.23	-18.4%
2) Ending Balance, June 30 (E + F1e)			4,834,758.85	549,935.38	5,384,694.23	5,596,112.96	158,915.36	5,755,028.32	6.9%
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	171,486.15	0.00	171,486.15	171,486.15	0.00	171,486.15	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	549,935.38	549,935.38	0.00	158,915.36	158,915.36	-71.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	264,997.15	0.00	264,997.15	339,997.15	0.00	339,997.15	28.3%
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	2,202,032.44	0.00	2,202,032.44	2,276,058.27	0.00	2,276,058.27	3.4%
Unassigned/Unappropriated Amount		9790	2,191,243.11	0.00	2,191,243.11	2,803,571.39	0.00	2,803,571.39	27.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	4,834,758.85	549,935.38	5,384,694.23				
9) TOTAL, ASSETS			4,834,758.85	549,935.38	5,384,694.23				
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)			4,834,758.85	549,935.38	5,384,694.23				
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	72,942.00	0.00	72,942.00	72,942.00	0.00	72,942.00	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	22,545,648.00	0.00	22,545,648.00	24,099,043.15	0.00	24,099,043.15	6.9%
Unsecured Roll Taxes		8042	886,566.38	0.00	886,566.38	886,566.38	0.00	886,566.38	0.0%
Prior Years' Taxes		8043	(11,769.48)	0.00	(11,769.48)	(11,769.48)	0.00	(11,769.48)	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
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			23,914,186.90	0.00	23,914,186.90	25,467,582.05	0.00	25,467,582.05	6.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	763,448.18	763,448.18	0.00	916,251.95	916,251.95	20.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			23,914,186.90	763,448.18	24,677,635.08	25,467,582.05	916,251.95	26,383,834.00	6.9%
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	235,097.28	235,097.28	0.00	259,055.88	259,055.88	10.2%
Special Education Discretionary Grants		8182	0.00	5,794.96	5,794.96	0.00	6,762.07	6,762.07	16.7%
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		30,206.00	30,206.00		30,206.00	30,206.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		17,372.00	17,372.00		17,372.00	17,372.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		2,106.00	2,106.00		2,106.00	2,106.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	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	410,071.00	410,071.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	710,647.24	710,647.24	0.00	325,501.95	325,501.95	-54.2%
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	1,640,784.00	0.00	1,640,784.00	3,789.0%
Lottery - Unrestricted and Instructional Materials		8560	212,323.00	65,758.50	278,081.50	212,323.00	65,758.50	278,081.50	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
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%
All Other State Revenue	All Other	8590	43,447.32	2,925,941.18	2,969,388.50	43,447.32	2,221,462.00	2,264,909.32	-23.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
TOTAL, OTHER STATE REVENUE			297,960.32	2,993,199.68	3,291,160.00	1,896,554.32	2,288,720.50	4,185,274.82	27.2%
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	2,260,230.00	2,260,230.00	0.00	2,436,336.00	2,436,336.00	7.8%
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	58,820.27	0.00	58,820.27	51,787.00	0.00	51,787.00	-12.0%
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	91,500.00	91,500.00	0.00	109,000.00	109,000.00	19.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	458,275.40	0.00	458,275.40	449,702.21	0.00	449,702.21	-1.9%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	3,588,838.47	272,388.10	3,861,226.57	3,994,070.53	289,132.00	4,283,202.53	10.9%
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			4,105,934.14	2,624,118.10	6,730,052.24	4,495,559.74	2,834,468.00	7,330,027.74	8.9%
TOTAL, REVENUES			28,318,081.36	7,091,413.20	35,409,494.56	31,859,696.11	6,364,942.40	38,224,638.51	8.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	10,207,180.64	4,343,628.94	14,550,809.58	10,130,914.83	4,340,472.75	14,471,387.58	-0.5%
Certificated Pupil Support Salaries		1200	747,581.08	1,146.71	748,727.79	950,983.00	2,388.00	953,371.00	27.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,845,995.56	205,099.97	2,051,095.53	1,927,300.00	204,668.00	2,131,968.00	3.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,800,757.28	4,549,875.62	17,350,632.90	13,009,197.83	4,547,528.75	17,556,726.58	1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	190,417.78	1,615,827.77	1,806,245.55	303,165.00	1,853,855.25	2,157,020.25	19.4%
Classified Support Salaries		2200	786,299.96	230,977.42	1,017,277.38	738,458.00	215,197.00	953,655.00	-6.3%
Classified Supervisors' and Administrators' Salaries		2300	372,899.04	200,354.18	573,253.22	401,429.00	202,209.00	603,638.00	5.3%
Clerical, Technical and Office Salaries		2400	1,037,087.13	99,148.89	1,136,236.02	1,096,373.00	96,046.00	1,192,419.00	4.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,386,703.91	2,146,308.26	4,533,012.17	2,539,425.00	2,367,307.25	4,906,732.25	8.2%
EMPLOYEE BENEFITS									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
STRS		3101-3102	2,069,560.23	2,694,678.94	4,764,239.17	2,392,713.95	2,828,345.71	5,221,059.66	9.6%
PERS		3201-3202	564,394.16	470,700.06	1,035,094.22	646,190.00	579,464.08	1,225,654.08	18.4%
OASDI/Medicare/Alternative		3301-3302	401,530.88	238,430.02	639,960.90	427,222.69	249,550.09	676,772.78	5.8%
Health and Welfare Benefits		3401-3402	1,056,092.27	589,805.32	1,645,897.59	1,099,665.96	621,864.33	1,721,530.29	4.6%
Unemployment Insurance		3501-3502	56,640.63	49,290.52	105,931.15	79,789.91	34,229.95	114,019.86	7.6%
Workers' Compensation		3601-3602	406,483.11	201,775.11	608,258.22	363,736.54	160,601.13	524,337.67	-13.8%
OPEB, Allocated		3701-3702	187,648.00	38,291.99	225,939.99	187,648.00	38,291.99	225,939.99	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	54,679.00	27,683.53	82,362.53	64,880.00	26,738.97	91,618.97	11.2%
TOTAL, EMPLOYEE BENEFITS			4,797,028.28	4,310,655.49	9,107,683.77	5,261,847.05	4,539,086.25	9,800,933.30	7.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	22,170.52	22,170.52	0.00	22,170.52	22,170.52	0.0%
Books and Other Reference Materials		4200	33,550.26	46,695.45	80,245.71	22,205.26	93,711.52	115,916.78	44.5%
Materials and Supplies		4300	711,151.78	156,694.66	867,846.44	688,806.22	176,922.43	865,728.65	-0.2%
Noncapitalized Equipment		4400	222,506.66	30,500.00	253,006.66	206,894.83	30,500.00	237,394.83	-6.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			967,208.70	256,060.63	1,223,269.33	917,906.31	323,304.47	1,241,210.78	1.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	195,270.00	195,270.00	0.00	195,270.00	195,270.00	0.0%
Travel and Conferences		5200	90,736.10	70,775.07	161,511.17	77,232.39	23,258.90	100,491.29	-37.8%
Dues and Memberships		5300	47,153.88	2,032.57	49,186.45	47,153.88	2,032.57	49,186.45	0.0%
Insurance		5400 - 5450	153,600.42	0.00	153,600.42	153,600.42	0.00	153,600.42	0.0%
Operations and Housekeeping Services		5500	571,957.92	0.00	571,957.92	571,957.92	0.00	571,957.92	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	108,647.17	352,078.81	460,725.98	90,765.17	346,390.00	437,155.17	-5.1%
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	954,557.39	1,031,654.46	1,986,211.85	1,188,144.32	1,140,171.51	2,328,315.83	17.2%
Communications		5900	51,626.69	110.00	51,736.69	51,626.69	110.00	51,736.69	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,978,279.57	1,651,920.91	3,630,200.48	2,180,480.79	1,707,232.98	3,887,713.77	7.1%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	81,607.00	0.00	81,607.00	New
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	396,361.34	96,467.88	492,829.22	0.00	96,467.88	96,467.88	-80.4%
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			396,361.34	96,467.88	492,829.22	81,607.00	96,467.88	178,074.88	-63.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	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	3,000.00	98,370.00	101,370.00	3,000.00	98,370.00	101,370.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	69,465.86	0.00	69,465.86	69,465.86	0.00	69,465.86	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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 Debt Service - Principal		7439	57,077.00	0.00	57,077.00	57,077.00	0.00	57,077.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			129,542.86	98,370.00	227,912.86	129,542.86	98,370.00	227,912.86	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			23,455,881.94	13,109,658.79	36,565,540.73	24,120,006.84	13,679,297.58	37,799,304.42	3.4%
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	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			135,000.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
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	(6,404,100.25)	6,404,100.25	0.00	(6,923,335.16)	6,923,335.16	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			(6,404,100.25)	6,404,100.25	0.00	(6,923,335.16)	6,923,335.16	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,459,100.25)	6,404,100.25	(55,000.00)	(6,978,335.16)	6,923,335.16	(55,000.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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	23,914,186.90	763,448.18	24,677,635.08	25,467,582.05	916,251.95	26,383,834.00	6.9%
2) Federal Revenue		8100-8299	0.00	710,647.24	710,647.24	0.00	325,501.95	325,501.95	-54.2%
3) Other State Revenue		8300-8599	297,960.32	2,993,199.68	3,291,160.00	1,896,554.32	2,288,720.50	4,185,274.82	27.2%
4) Other Local Revenue		8600-8799	4,105,934.14	2,624,118.10	6,730,052.24	4,495,559.74	2,834,468.00	7,330,027.74	8.9%
5) TOTAL, REVENUES			28,318,081.36	7,091,413.20	35,409,494.56	31,859,696.11	6,364,942.40	38,224,638.51	8.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		14,356,270.34	10,740,494.30	25,096,764.64	14,930,673.73	11,323,634.96	26,254,308.69	4.6%
2) Instruction - Related Services	2000-2999		2,746,424.30	725,943.03	3,472,367.33	2,744,768.15	652,931.74	3,397,699.89	-2.2%
3) Pupil Services	3000-3999		1,018,793.27	231,610.60	1,250,403.87	1,295,307.50	357,382.00	1,652,689.50	32.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		296,748.00	17,388.00	314,136.00	398,091.00	17,567.00	415,658.00	32.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,519,237.70	43,322.00	2,562,559.70	2,513,593.80	44,325.00	2,557,918.80	-0.2%
8) Plant Services	8000-8999		2,388,515.47	1,252,530.86	3,641,046.33	2,107,679.80	1,185,086.88	3,292,766.68	-9.6%
9) Other Outgo	9000-9999	Except 7600-7699	129,892.86	98,370.00	228,262.86	129,892.86	98,370.00	228,262.86	0.0%
10) TOTAL, EXPENDITURES			23,455,881.94	13,109,658.79	36,565,540.73	24,120,006.84	13,679,297.58	37,799,304.42	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,862,199.42	(6,018,245.59)	(1,156,046.17)	7,739,689.27	(7,314,355.18)	425,334.09	-136.8%
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	135,000.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,404,100.25)	6,404,100.25	0.00	(6,923,335.16)	6,923,335.16	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,459,100.25)	6,404,100.25	(55,000.00)	(6,978,335.16)	6,923,335.16	(55,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,596,900.83)	385,854.66	(1,211,046.17)	761,354.11	(391,020.02)	370,334.09	-130.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,216,530.68	164,080.72	6,380,611.40	4,834,758.85	549,935.38	5,384,694.23	-15.6%

Description	Function Codes	Object Codes	2022-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,216,530.68	164,080.72	6,380,611.40	4,834,758.85	549,935.38	5,384,694.23	-15.6%
d) Other Restatements		9795	215,129.00	0.00	215,129.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,431,659.68	164,080.72	6,595,740.40	4,834,758.85	549,935.38	5,384,694.23	-18.4%
2) Ending Balance, June 30 (E + F1e)			4,834,758.85	549,935.38	5,384,694.23	5,596,112.96	158,915.36	5,755,028.32	6.9%
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	171,486.15	0.00	171,486.15	171,486.15	0.00	171,486.15	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	549,935.38	549,935.38	0.00	158,915.36	158,915.36	-71.1%
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	264,997.15	0.00	264,997.15	339,997.15	0.00	339,997.15	28.3%
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	2,202,032.44	0.00	2,202,032.44	2,276,058.27	0.00	2,276,058.27	3.4%
Unassigned/Unappropriated Amount		9790	2,191,243.11	0.00	2,191,243.11	2,803,571.39	0.00	2,803,571.39	27.9%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	13,350.00	0.00
3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	76,410.00	0.00
6053	Child Dev: California Prekindergarten Planning and Implementation Grant Program - California Universal Prekindergarten Planning Grants	112,222.00	0.00
6266	Educator Effectiveness, FY 2021-22	74,818.79	0.00
6300	Lottery: Instructional Materials	30,576.18	30,576.18
6547	Special Education Early Intervention Preschool Grant	75,878.00	75,878.00
7422	In-Person Instruction (IPI) Grant	38,000.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	15,545.20	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	38,289.03	0.00
8210	Student Activity Funds	43,515.18	43,515.18
9010	Other Restricted Local	31,331.00	8,946.00
Total, Restricted Balance		549,935.38	158,915.36

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	4,065.00	4,065.00	0.0%
5) TOTAL, REVENUES			4,065.00	4,065.00	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	100,843.08	18,023.34	-82.1%
5) Services and Other Operating Expenditures		5000-5999	11,310.00	86,041.66	660.8%
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			112,153.08	104,065.00	-7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(108,088.08)	(100,000.00)	-7.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	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			100,000.00	100,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,088.08)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,088.08	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,088.08	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,088.08	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	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					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
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	4,000.00	4,000.00	0.0%
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			4,065.00	4,065.00	0.0%
TOTAL, REVENUES			4,065.00	4,065.00	0.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,023.34	18,023.34	0.0%
Noncapitalized Equipment		4400	82,819.74	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			100,843.08	18,023.34	-82.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,310.00	86,041.66	660.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,310.00	86,041.66	660.8%
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			112,153.08	104,065.00	-7.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	100,000.00	100,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
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)			100,000.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	4,065.00	4,065.00	0.0%
5) TOTAL, REVENUES			4,065.00	4,065.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		112,153.08	104,065.00	-7.2%
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			112,153.08	104,065.00	-7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(108,088.08)	(100,000.00)	-7.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	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			100,000.00	100,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,088.08)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,088.08	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,088.08	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,088.08	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	100,000.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	100,000.00	New
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	100,000.00	New
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	100,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	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	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	100,000.00	New
TOTAL, OTHER STATE REVENUE			0.00	100,000.00	New
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%
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	100,000.00	New
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	100,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	100,000.00	New
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
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%
TOTAL, EXPENDITURES			0.00	100,000.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	100,000.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	100,000.00	New
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	100,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	100,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	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	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	5,241.83	5,241.83	0.0%
5) TOTAL, REVENUES			5,241.83	5,241.83	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)			5,241.83	5,241.83	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,241.83	5,241.83	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	582,662.46	587,904.29	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			582,662.46	587,904.29	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			582,662.46	587,904.29	0.9%
2) Ending Balance, June 30 (E + F1e)			587,904.29	593,146.12	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	587,904.29	593,146.12	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	587,904.29		
9) TOTAL, ASSETS			587,904.29		
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					
(G9 + H2) - (I6 + J2)			587,904.29		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,241.83	5,241.83	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,241.83	5,241.83	0.0%
TOTAL, REVENUES			5,241.83	5,241.83	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	5,241.83	5,241.83	0.0%
5) TOTAL, REVENUES			5,241.83	5,241.83	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,241.83	5,241.83	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,241.83	5,241.83	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	582,662.46	587,904.29	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			582,662.46	587,904.29	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			582,662.46	587,904.29	0.9%
2) Ending Balance, June 30 (E + F1e)			587,904.29	593,146.12	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	587,904.29	593,146.12	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	12,525.68	12,525.68	0.0%
5) TOTAL, REVENUES			12,525.68	12,525.68	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)			12,525.68	12,525.68	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,000.00	35,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000.00	35,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,525.68	47,525.68	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,392,580.34	1,440,106.02	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,392,580.34	1,440,106.02	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,392,580.34	1,440,106.02	3.4%
2) Ending Balance, June 30 (E + F1e)			1,440,106.02	1,487,631.70	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,440,106.02	1,487,631.70	3.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	1,440,106.02		
9) TOTAL, ASSETS			1,440,106.02		
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					
(G9 + H2) - (I6 + J2)			1,440,106.02		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	12,525.68	12,525.68	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,525.68	12,525.68	0.0%
TOTAL, REVENUES			12,525.68	12,525.68	0.0%
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	2021-22 Estimated Actuals	2022-23 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	12,525.68	12,525.68	0.0%
5) TOTAL, REVENUES			12,525.68	12,525.68	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,525.68	12,525.68	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,000.00	35,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000.00	35,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,525.68	47,525.68	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,392,580.34	1,440,106.02	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,392,580.34	1,440,106.02	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,392,580.34	1,440,106.02	3.4%
2) Ending Balance, June 30 (E + F1e)			1,440,106.02	1,487,631.70	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,440,106.02	1,487,631.70	3.3%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	33,343.80	0.00	-100.0%
5) TOTAL, REVENUES			33,343.80	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	164,968.02	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	389,566.58	0.00	-100.0%
6) Capital Outlay		6000-6999	3,568.69	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			558,103.29	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(524,759.49)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(524,759.49)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	524,759.49	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			524,759.49	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			524,759.49	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	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	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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		
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	2,999.94	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	30,343.86	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,343.80	0.00	-100.0%
TOTAL, REVENUES			33,343.80	0.00	-100.0%
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	979.70	0.00	-100.0%
Noncapitalized Equipment		4400	163,988.32	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			164,968.02	0.00	-100.0%
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	332,899.33	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	56,667.25	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			389,566.58	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	3,568.69	0.00	-100.0%
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			3,568.69	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			558,103.29	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from 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	2021-22 Estimated Actuals	2022-23 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	33,343.80	0.00	-100.0%
5) TOTAL, REVENUES			33,343.80	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		558,103.29	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			558,103.29	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(524,759.49)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(524,759.49)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	524,759.49	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			524,759.49	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			524,759.49	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	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	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	172,938.33	172,938.33	0.0%
5) TOTAL, REVENUES			172,938.33	172,938.33	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	7,000.00	7,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,000.00	7,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			165,938.33	165,938.33	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			165,938.33	165,938.33	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,869.71	296,808.04	126.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,869.71	296,808.04	126.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,869.71	296,808.04	126.8%
2) Ending Balance, June 30 (E + F1e)			296,808.04	462,746.37	55.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	296,808.04	462,746.37	55.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	296,808.04		
9) TOTAL, ASSETS			296,808.04		
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)			296,808.04		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.0%
All Other State Revenue			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			0.00	0.00	0.0%
Unsecured Roll			0.00	0.00	0.0%
Prior Years' Taxes			0.00	0.00	0.0%
Supplemental Taxes			0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes			0.00	0.00	0.0%
Other			0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction			0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes			0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies			0.00	0.00	0.0%
Interest			1,461.26	1,461.26	0.0%
Net Increase (Decrease) in the Fair Value of Investments			0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees			171,477.07	171,477.07	0.0%
Other Local Revenue					
All Other Local Revenue			0.00	0.00	0.0%
All Other Transfers In from All Others			0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			172,938.33	172,938.33	0.0%
TOTAL, REVENUES			172,938.33	172,938.33	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,000.00	7,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,000.00	7,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
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			7,000.00	7,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
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	2021-22 Estimated Actuals	2022-23 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	172,938.33	172,938.33	0.0%
5) TOTAL, REVENUES			172,938.33	172,938.33	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,000.00	7,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,000.00	7,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			165,938.33	165,938.33	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			165,938.33	165,938.33	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,869.71	296,808.04	126.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,869.71	296,808.04	126.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,869.71	296,808.04	126.8%
2) Ending Balance, June 30 (E + F1e)			296,808.04	462,746.37	55.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	296,808.04	462,746.37	55.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	296,808.04	462,746.37
Total, Restricted Balance		296,808.04	462,746.37

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,446.12	2,446.12	0.0%
5) TOTAL, REVENUES			2,446.12	2,446.12	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,446.12	2,446.12	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	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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,553.88)	(77,553.88)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	168,817.36	91,263.48	-45.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,817.36	91,263.48	-45.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,817.36	91,263.48	-45.9%
2) Ending Balance, June 30 (E + F1e)			91,263.48	13,709.60	-85.0%
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	91,263.48	13,709.60	-85.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	91,263.48		
9) TOTAL, ASSETS			91,263.48		
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)			91,263.48		
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	0.00	0.00	0.0%
Interest		8660	2,446.12	2,446.12	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			2,446.12	2,446.12	0.0%
TOTAL, REVENUES			2,446.12	2,446.12	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	80,000.00	80,000.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,446.12	2,446.12	0.0%
5) TOTAL, REVENUES			2,446.12	2,446.12	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			2,446.12	2,446.12	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	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%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(77,553.88)	(77,553.88)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	168,817.36	91,263.48	-45.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,817.36	91,263.48	-45.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,817.36	91,263.48	-45.9%
2) Ending Balance, June 30 (E + F1e)			91,263.48	13,709.60	-85.0%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	91,263.48	13,709.60	-85.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,713,930.43	3,713,930.43	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,713,930.43	3,713,930.43	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,713,930.43	3,713,930.43	0.0%
2) Ending Balance, June 30 (E + F1e)			3,713,930.43	3,713,930.43	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	3,713,930.43	3,713,930.43	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,713,930.43	3,713,930.43	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,713,930.43	3,713,930.43	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,713,930.43	3,713,930.43	0.0%
2) Ending Balance, June 30 (E + F1e)			3,713,930.43	3,713,930.43	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	3,713,930.43	3,713,930.43	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	3,713,930.43	3,713,930.43
Total, Restricted Balance		3,713,930.43	3,713,930.43

Description	2021-22 Estimated Actuals			2022-23 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)	1,212.26	1,212.26	1,217.62	1,253.29	1,253.29	1,253.29
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)	1,212.26	1,212.26	1,217.62	1,253.29	1,253.29	1,253.29
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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,212.26	1,212.26	1,217.62	1,253.29	1,253.29	1,253.29
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					80,000.00	135,000.00		
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					100,000.00	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								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	80,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	215,000.00	215,000.00		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			6,226,168.74	5,234,155.47	3,866,950.03	1,071,648.45	679,389.33	(1,076,968.85)	8,692,070.25	6,994,794.56
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		25,807.00	57,916.00	87,996.00	(6,302.00)		62,189.00	10,323.00	11,699.00
Property Taxes	8020-8079					833,540.93	1,120,466.92	10,158,128.13	1,805,661.84	
Miscellaneous Funds	8080-8099							370,085.67		
Federal Revenue	8100-8299		(215,129.00)		93,767.00	2,500.00	4,061.00	180,598.00	13,598.67	185,643.72
Other State Revenue	8300-8599				107,206.47		52,912.60	732,132.28	41,494.00	1,610,496.00
Other Local Revenue	8600-8799		2,115.12	(581.87)	9,079.39	1,519,639.40	5,791.41	1,146,555.00	268,603.81	1,129,491.21
Interfund Transfers In	8910-8929					80,000.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			(187,206.88)	57,334.13	298,048.86	2,429,378.33	1,183,231.93	12,649,688.08	2,139,681.32	2,937,329.93
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		228,829.46	177,023.65	1,624,586.51	1,613,493.62	1,616,967.78	1,603,678.30	2,096,210.33	1,695,149.93
Classified Salaries	2000-2999		200,526.01	246,365.45	457,884.17	363,794.69	372,429.99	374,475.82	544,498.36	450,000.00
Employee Benefits	3000-3999		155,974.30	168,381.01	680,992.21	646,270.83	657,964.17	648,151.53	801,590.80	2,285,828.25
Books and Supplies	4000-4999		30,698.00	117,269.08	95,364.75	115,259.61	135,727.40	41,740.77	58,551.79	53,871.43
Services	5000-5999		263,990.40	424,638.74	163,527.04	172,377.95	167,036.55	391,713.79	263,482.34	322,513.03
Capital Outlay	6000-6599				47,758.00				50,000.00	
Other Outgo	7000-7499		28,740.94	(17,105.52)	4,830.92	4,830.92	4,830.92	9,539.78	38,136.21	4,830.92
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			908,759.11	1,116,572.41	3,074,943.60	2,916,027.62	2,954,956.81	3,069,299.99	3,852,469.83	4,812,193.56
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		(1,565.12)			(6.08)	(1.16)		(6.43)	
Accounts Receivable	9200-9299		130,402.64	31,833.68		32,112.00				2,842.67
Due From Other Funds	9310									
Stores	9320									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330		117,303.24	(112,366.97)					(625.00)	(750.00)
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	246,140.76	(80,533.29)	0.00	32,105.92	(1.16)	0.00	(631.43)	2,092.67
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		357,317.04	227,433.87	18,406.84	(62,284.25)	(15,367.86)	(188,651.01)	(16,144.25)	127,308.97
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	357,317.04	227,433.87	18,406.84	(62,284.25)	(15,367.86)	(188,651.01)	(16,144.25)	127,308.97
<u>Nonoperating</u>										
Suspense Clearing	9910		215,129.00							
TOTAL BALANCE SHEET ITEMS		0.00	103,952.72	(307,967.16)	(18,406.84)	94,390.17	15,366.70	188,651.01	15,512.82	(125,216.30)
E. NET INCREASE/DECREASE (B - C + D)			(992,013.27)	(1,367,205.44)	(2,795,301.58)	(392,259.12)	(1,756,358.18)	9,769,039.10	(1,697,275.69)	(2,000,079.93)
F. ENDING CASH (A + E)			5,234,155.47	3,866,950.03	1,071,648.45	679,389.33	(1,076,968.85)	8,692,070.25	6,994,794.56	4,994,714.63
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			4,994,714.63	3,205,347.53	7,017,843.09	3,951,117.19				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		73,691.00	11,699.00		85,782.00	0.00		420,800.00	420,800.00
Property Taxes	8020-8079		1,161,722.89	6,049,871.80		3,917,389.54			25,046,782.05	25,046,782.05
Miscellaneous Funds	8080-8099			393,362.51		152,803.77			916,251.95	916,251.95
Federal Revenue	8100-8299			20,600.00	43,179.00	(3,316.44)			325,501.95	325,501.95
Other State Revenue	8300-8599		100,627.52	19,676.00	229,889.20	1,230,840.75	60,000.00		4,185,274.82	4,185,274.82
Other Local Revenue	8600-8799		350,000.00	652,364.48	284,708.45	1,677,245.62	285,015.72		7,330,027.74	7,330,027.74
Interfund Transfers In	8910-8929								80,000.00	80,000.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			1,686,041.41	7,147,573.79	557,776.65	7,060,745.24	345,015.72	0.00	38,304,638.51	38,304,638.51
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,666,965.64	1,663,440.10	1,691,631.17	1,878,750.09	0.00		17,556,726.58	17,556,726.58
Classified Salaries	2000-2999		450,000.00	450,000.00	450,000.00	546,757.76			4,906,732.25	4,906,732.25
Employee Benefits	3000-3999		943,847.00	924,240.00	943,847.00	943,846.20			9,800,933.30	9,800,933.30
Books and Supplies	4000-4999		75,779.11	58,316.40	46,775.24	133,712.98	278,144.22		1,241,210.78	1,241,210.78
Services	5000-5999		325,755.98	234,250.81	316,183.98	465,922.76	376,320.40		3,887,713.77	3,887,713.77
Capital Outlay	6000-6599						80,316.88		178,074.88	178,074.88
Other Outgo	7000-7499		13,060.78	4,830.92	41,065.16	90,320.91			227,912.86	227,912.86
Interfund Transfers Out	7600-7629				135,000.00				135,000.00	135,000.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			3,475,408.51	3,335,078.23	3,624,502.55	4,059,310.70	734,781.50	0.00	37,934,304.42	37,934,304.42
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								(1,578.79)	
Accounts Receivable	9200-9299								197,190.99	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								3,561.27	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	199,173.47	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599								448,019.35	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	448,019.35	
<u>Nonoperating</u>										
Suspense Clearing	9910								215,129.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(33,716.88)	
E. NET INCREASE/DECREASE (B - C + D)			(1,789,367.10)	3,812,495.56	(3,066,725.90)	3,001,434.54	(389,765.78)	0.00	336,617.21	370,334.09
F. ENDING CASH (A + E)			3,205,347.53	7,017,843.09	3,951,117.19	6,952,551.73				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									6,562,785.95	

Description	Object	Beginning Balances (Ref. Only)	2022-23 Budget, July 1									
			July	August	September	October	November	December	January	February		
ESTIMATES THROUGH THE MONTH OF:	JUNE											
A. BEGINNING CASH			6,952,551.73	5,745,409.73	4,605,639.73	1,435,140.73	352,094.73	(1,934,890.45)	8,932,437.07	7,655,176.79		
B. RECEIPTS												
LCFF/Revenue Limit Sources												
Principal Apportionment	8010-8019		25,807.00	57,916.00	87,996.00	(6,302.00)		62,189.00	10,323.00	11,699.00		
Property Taxes	8020-8079					833,541.00	1,120,467.00	11,999,999.20	1,805,662.00			
Miscellaneous Funds	8080-8099							370,086.00				
Federal Revenue	8100-8299		(215,129.00)		93,767.00	2,500.00	4,060.00	180,598.00	13,599.00	185,644.00		
Other State Revenue	8300-8599				107,206.00		52,912.82	732,132.00	41,494.00	1,225,459.00		
Other Local Revenue	8600-8799		2,115.00	(582.00)	9,079.00	1,519,639.00	5,791.00	1,146,555.00	268,604.00	2,627,748.00		
Interfund Transfers In	8910-8929					80,000.00						
All Other Financing Sources	8930-8979											
TOTAL RECEIPTS			(187,207.00)	57,334.00	298,048.00	2,429,378.00	1,183,230.82	14,491,559.20	2,139,682.00	4,050,550.00		
C. DISBURSEMENTS												
Certificated Salaries	1000-1999		228,829.00	177,024.00	1,710,048.00	1,710,048.00	1,710,048.00	1,710,048.00	1,720,048.00	1,720,048.00		
Classified Salaries	2000-2999		200,526.00	246,365.00	447,088.00	447,088.00	447,088.00	447,088.00	383,662.28	447,088.00		
Employee Benefits	3000-3999		155,974.00	168,381.00	940,473.00	940,473.00	940,473.00	921,204.68	940,473.00	940,473.00		
Books and Supplies	4000-4999		30,699.00	117,268.00	79,435.00	79,435.00	79,435.00	79,435.00	79,435.00	79,435.00		
Services	5000-5999		263,990.00	424,639.00	268,265.00	268,265.00	268,265.00	268,265.00	268,265.00	268,265.00		
Capital Outlay	6000-6599											
Other Outgo	7000-7499		28,741.00	(17,106.00)	4,831.00	4,831.00	9,540.00	9,540.00	9,540.00	38,136.00		
Interfund Transfers Out	7600-7629											
All Other Financing Uses	7630-7699											
TOTAL DISBURSEMENTS			908,759.00	1,116,571.00	3,450,140.00	3,450,140.00	3,454,849.00	3,435,580.68	3,401,423.28	3,493,445.00		
D. BALANCE SHEET ITEMS												
<u>Assets and Deferred Outflows</u>												
Cash Not In Treasury	9111-9199		(1,565.00)	227,434.00		(6.00)			(6.00)			
Accounts Receivable	9200-9299		130,403.00	31,834.00		32,112.00						
Due From Other Funds	9310											
Stores	9320											

Description	Object	Beginning Balances (Ref. Only)	2022-23 Budget, July 1							
			July	August	September	October	November	December	January	February
Prepaid Expenditures	9330		117,303.00	(112,367.00)						
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	246,141.00	146,901.00	0.00	32,106.00	0.00	0.00	(6.00)	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		357,317.00	227,434.00	18,407.00	94,390.00	15,367.00	188,651.00	15,513.00	125,216.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	357,317.00	227,434.00	18,407.00	94,390.00	15,367.00	188,651.00	15,513.00	125,216.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(111,176.00)	(80,533.00)	(18,407.00)	(62,284.00)	(15,367.00)	(188,651.00)	(15,519.00)	(125,216.00)
E. NET INCREASE/DECREASE (B - C + D)			(1,207,142.00)	(1,139,770.00)	(3,170,499.00)	(1,083,046.00)	(2,286,985.18)	10,867,327.52	(1,277,260.28)	431,889.00
F. ENDING CASH (A + E)			5,745,409.73	4,605,639.73	1,435,140.73	352,094.73	(1,934,890.45)	8,932,437.07	7,655,176.79	8,087,065.79
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			8,087,065.79	6,177,771.79	9,878,498.79	6,811,583.79				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		73,691.00	11,699.00		85,782.00			420,800.00	420,800.00
Property Taxes	8020-8079		1,161,723.00	6,049,872.00		3,280,470.00			26,251,734.20	26,251,734.20
Miscellaneous Funds	8080-8099			393,363.00		152,802.95			916,251.95	916,251.95
Federal Revenue	8100-8299			20,600.00	39,862.00				325,501.00	325,501.95
Other State Revenue	8300-8599		100,628.00	19,676.00	229,889.00				2,509,396.82	2,509,396.82
Other Local Revenue	8600-8799		213,040.00	652,364.00	284,708.00	358.29			6,729,419.29	6,729,419.29
Interfund Transfers In	8910-8929								80,000.00	80,000.00
All Other Financing Sources	8930-8979								0.00	
TOTAL RECEIPTS			1,549,082.00	7,147,574.00	554,459.00	3,519,413.24	0.00	0.00	37,233,103.26	37,233,104.21
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,710,048.00	1,710,048.00	1,710,048.00	1,758,668.25			17,574,953.25	17,574,953.25
Classified Salaries	2000-2999		447,088.00	447,088.00	447,088.00	447,088.00			4,854,345.28	4,854,345.28
Employee Benefits	3000-3999		940,473.00	940,473.00	940,473.00	940,473.00			9,709,816.68	9,709,816.68
Books and Supplies	4000-4999		79,435.00	79,435.00	79,435.00	79,435.00	78,140.87		1,020,457.87	1,020,457.87
Services	5000-5999		268,265.00	268,265.00	268,265.00	268,265.00	16,419.07		3,387,698.07	3,387,698.07
Capital Outlay	6000-6599								0.00	
Other Outgo	7000-7499		13,061.00	4,381.00	41,065.00	81,352.86			227,912.86	227,912.86
Interfund Transfers Out	7600-7629				135,000.00				135,000.00	135,000.00
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS			3,458,370.00	3,449,690.00	3,621,374.00	3,575,282.11	94,559.94	0.00	36,910,184.01	36,910,184.01
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		(6.00)						225,851.00	
Accounts Receivable	9200-9299			2,843.00					197,192.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								4,936.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	(6.00)	2,843.00	0.00	0.00	0.00	0.00	427,979.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599								1,042,295.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,042,295.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	(6.00)	2,843.00	0.00	0.00	0.00	0.00	(614,316.00)	
E. NET INCREASE/DECREASE (B - C + D)			(1,909,294.00)	3,700,727.00	(3,066,915.00)	(55,868.87)	(94,559.94)	0.00	(291,396.75)	322,920.20
F. ENDING CASH (A + E)			6,177,771.79	9,878,498.79	6,811,583.79	6,755,714.92				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									6,661,154.98	

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	25,467,582.05	4.73%	26,672,534.20	3.79%	27,684,694.02
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,896,554.32	-84.36%	296,554.32	0.00%	296,554.32
4. Other Local Revenues	8600-8799	4,495,559.74	-12.35%	3,940,440.25	0.21%	3,948,910.37
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(6,923,335.16)	-0.88%	(6,862,541.28)	0.75%	(6,913,881.28)
6. Total (Sum lines A1 thru A5c)		25,016,360.95	-3.56%	24,126,987.49	4.02%	25,096,277.43
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,009,197.83		13,143,337.27
b. Step & Column Adjustment				134,139.44		153,696.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,009,197.83	1.03%	13,143,337.27	1.17%	13,297,033.27
2. Classified Salaries						
a. Base Salaries				2,539,425.00		2,492,264.00
b. Step & Column Adjustment				(47,161.00)		28,686.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,539,425.00	-1.86%	2,492,264.00	1.15%	2,520,950.00
3. Employee Benefits	3000-3999	5,261,847.05	-0.71%	5,224,590.51	-0.03%	5,222,984.51
4. Books and Supplies	4000-4999	917,906.31	-11.82%	809,375.40	16.27%	941,028.40
5. Services and Other Operating Expenditures	5000-5999	2,180,480.79	-18.11%	1,785,496.29	0.34%	1,791,496.29
6. Capital Outlay	6000-6999	81,607.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	129,542.86	0.00%	129,542.86	0.00%	129,542.86
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	135,000.00	0.00%	135,000.00	0.00%	135,000.00
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)		24,255,006.84	-2.21%	23,719,606.33	1.34%	24,038,035.33

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		761,354.11		407,381.16		1,058,242.10
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,834,758.85		5,596,112.96		6,003,494.12
2. Ending Fund Balance (Sum lines C and D1)		5,596,112.96		6,003,494.12		7,061,736.22
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	176,486.15		176,486.15		176,486.15
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	339,997.15		339,997.15		339,997.15
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,276,058.27		2,214,611.04		2,237,808.54
2. Unassigned/Unappropriated	9790	2,803,571.39		3,272,399.78		4,307,444.38
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,596,112.96		6,003,494.12		7,061,736.22
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,276,058.27		2,214,611.04		2,237,808.54
c. Unassigned/Unappropriated	9790	2,803,571.39		3,272,399.78		4,307,444.38
(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	593,146.12				
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		5,672,775.78		5,487,010.82		6,545,252.92

F. ASSUMPTIONS

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	916,251.95	0.00%	916,251.95	0.00%	916,251.95
2. Federal Revenues	8100-8299	325,501.95	0.00%	325,501.95	0.00%	325,501.95
3. Other State Revenues	8300-8599	2,288,720.50	-3.32%	2,212,842.50	0.00%	2,212,842.50
4. Other Local Revenues	8600-8799	2,834,468.00	0.59%	2,851,055.00	0.59%	2,867,911.00
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	6,923,335.16	-0.88%	6,862,541.28	0.75%	6,913,881.28
6. Total (Sum lines A1 thru A5c)		13,288,277.56	-0.90%	13,168,192.68	0.52%	13,236,388.68
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,547,528.75		4,431,615.98
b. Step & Column Adjustment				(115,912.77)		30,821.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,547,528.75	-2.55%	4,431,615.98	0.70%	4,462,436.98
2. Classified Salaries						
a. Base Salaries				2,367,307.25		2,362,081.28
b. Step & Column Adjustment				(5,225.97)		20,778.66
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,367,307.25	-0.22%	2,362,081.28	0.88%	2,382,859.94
3. Employee Benefits	3000-3999	4,539,086.25	-1.19%	4,485,226.17	-0.74%	4,452,087.51
4. Books and Supplies	4000-4999	323,304.47	-34.71%	211,082.47	0.00%	211,082.47
5. Services and Other Operating Expenditures	5000-5999	1,707,232.98	-6.15%	1,602,201.78	-0.02%	1,601,936.78
6. Capital Outlay	6000-6999	96,467.88	-100.00%		0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	98,370.00	0.00%	98,370.00	0.00%	98,370.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,679,297.58	-3.57%	13,190,577.68	0.52%	13,258,773.68

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(391,020.02)		(22,385.00)		(22,385.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		549,935.38		158,915.36		136,530.36
2. Ending Fund Balance (Sum lines C and D1)		158,915.36		136,530.36		114,145.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	158,915.36		136,530.36		114,145.36
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		158,915.36		136,530.36		114,145.36
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	26,383,834.00	4.57%	27,588,786.15	3.67%	28,600,945.97
2. Federal Revenues	8100-8299	325,501.95	0.00%	325,501.95	0.00%	325,501.95
3. Other State Revenues	8300-8599	4,185,274.82	-40.04%	2,509,396.82	0.00%	2,509,396.82
4. Other Local Revenues	8600-8799	7,330,027.74	-7.35%	6,791,495.25	0.37%	6,816,821.37
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)		38,304,638.51	-2.64%	37,295,180.17	2.78%	38,332,666.11
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,556,726.58		17,574,953.25
b. Step & Column Adjustment				18,226.67		184,517.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,556,726.58	0.10%	17,574,953.25	1.05%	17,759,470.25
2. Classified Salaries						
a. Base Salaries				4,906,732.25		4,854,345.28
b. Step & Column Adjustment				(52,386.97)		49,464.66
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,906,732.25	-1.07%	4,854,345.28	1.02%	4,903,809.94
3. Employee Benefits	3000-3999	9,800,933.30	-0.93%	9,709,816.68	-0.36%	9,675,072.02
4. Books and Supplies	4000-4999	1,241,210.78	-17.79%	1,020,457.87	12.90%	1,152,110.87
5. Services and Other Operating Expenditures	5000-5999	3,887,713.77	-12.86%	3,387,698.07	0.17%	3,393,433.07
6. Capital Outlay	6000-6999	178,074.88	-100.00%	0.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	227,912.86	0.00%	227,912.86	0.00%	227,912.86
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	135,000.00	0.00%	135,000.00	0.00%	135,000.00
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)		37,934,304.42	-2.70%	36,910,184.01	1.05%	37,296,809.01
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		370,334.09		384,996.16		1,035,857.10
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,384,694.23		5,755,028.32		6,140,024.48
2. Ending Fund Balance (Sum lines C and D1)		5,755,028.32		6,140,024.48		7,175,881.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	176,486.15		176,486.15		176,486.15
b. Restricted	9740	158,915.36		136,530.36		114,145.36
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	339,997.15		339,997.15		339,997.15
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,276,058.27		2,214,611.04		2,237,808.54
2. Unassigned/Unappropriated	9790	2,803,571.39		3,272,399.78		4,307,444.38
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,755,028.32		6,140,024.48		7,175,881.58
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,276,058.27		2,214,611.04		2,237,808.54
c. Unassigned/Unappropriated	9790	2,803,571.39		3,272,399.78		4,307,444.38
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	593,146.12		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)		5,672,775.78		5,487,010.82		6,545,252.92
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.95%		14.87%		17.55%
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):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(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)</p>						
		0.00		0.00		0.00
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>						
		1,253.29		1,253.29		1,253.29
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		37,934,304.42		36,910,184.01		37,296,809.01
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>						
		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>						
		37,934,304.42		36,910,184.01		37,296,809.01
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		1,138,029.13		1,107,305.52		1,118,904.27
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		1,138,029.13		1,107,305.52		1,118,904.27
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the

previous three fiscal years by more than the following percentage levels:

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

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

1,253.29
District's ADA Standard Percentage Level: 1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	District Regular	1,287	1,244	
	Charter School			
	Total ADA	1,287	1,244	3.4%
Second Prior Year (2020-21)	District Regular	1,244	1,244	
	Charter School			
	Total ADA	1,244	1,244	0.0%
First Prior Year (2021-22)	District Regular	1,244	1,218	
	Charter School		0	
	Total ADA	1,244	1,218	2.1%
Budget Year (2022-23)	District Regular	1,253		
	Charter School	0		
	Total ADA	1,253		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

District has unanticipated declined enrollment.

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

Explanation:
(required if NOT met)

The mandatory TK will add 26 enrollment to the budget year.

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		Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	1,287	1,290		
	Charter School				
	Total Enrollment	1,287	1,290	N/A	Met
Second Prior Year (2020-21)	District Regular	1,270	1,268		
	Charter School				
	Total Enrollment	1,270	1,268	0.2%	Met
First Prior Year (2021-22)	District Regular	1,274	1,260		

	Charter School				
	Total Enrollment	1,274	1,260	1.1%	Not Met
Budget Year (2022-23)	District Regular	1,314			
	Charter School				
	Total Enrollment	1,314			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The district lost enrollment to another school district who agrees to take our students who wanted todo remote learning during COVID.

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

Explanation:
(required if NOT met)

The district lost enrollment to another school district who agrees to take our students who wanted todo remote learning during COVID.

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	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	1,244	1,290	96.4%
	Charter School		0	
	Total ADA/Enrollment	1,244	1,290	
Second Prior Year (2020-21)	District Regular	1,244	1,268	98.1%
	Charter School	0		
	Total ADA/Enrollment	1,244	1,268	
First Prior Year (2021-22)	District Regular	1,212	1,260	
	Charter School			

Total ADA/Enrollment	1,212	1,260	96.2%
	Historical Average Ratio:		96.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.4%

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 (2022-23)	District Regular	1,253	1,314	
	Charter School	0		
	Total ADA/Enrollment	1,253	1,314	95.4%
1st Subsequent Year (2023-24)	District Regular	1,260	1,314	
	Charter School			
	Total ADA/Enrollment	1,260	1,314	95.9%
2nd Subsequent Year (2024-25)	District Regular	1,260	1,314	
	Charter School			
	Total ADA/Enrollment	1,260	1,314	95.9%

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,217.62	1,253.29	1,260.00	1,260.00
b. Prior Year ADA (Funded)		1,217.62	1,253.29	1,260.00
c. Difference (Step 1a minus Step 1b)		35.67	6.71	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		2.93%	.54%	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
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.0%	0.0%

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)	2.9%	0.5%	0.0%
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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	23,493,386.90	25,046,782.05	26,251,734.20	27,263,894.02
Percent Change from Previous Year		6.61%	4.81%	3.86%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		5.61% to 7.61%	3.81% to 5.81%	2.86% to 4.86%

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	23,914,186.90	25,467,582.05	26,672,534.20	27,684,694.02
District's Projected Change in LCFF Revenue:		6.50%	4.73%	3.79%
Basic Aid Standard		5.61% to 7.61%	3.81% to 5.81%	2.86% to 4.86%
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:

The district is a community-funded, basic aid school district. The increase of local property taxes drives the increase of the LCFF revenues. It is projected that property taxes will increase by 6.89%

(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Third Prior Year (2019-20)	17,519,225.19	20,544,342.26
Second Prior Year (2020-21)	18,348,755.75	21,436,819.09	85.6%
First Prior Year (2021-22)	19,984,489.47	23,455,881.94	85.2%
Historical Average Ratio:			85.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	3.0%	3.0%	3.0%

District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
82.4% to 88.4%	82.4% to 88.4%	82.4% to 88.4%	82.4% to 88.4%

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	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)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	Budget Year (2022-23)	20,810,469.88	24,120,006.84	86.3%
1st Subsequent Year (2023-24)	20,860,191.78	23,584,606.33	88.4%	Not Met
2nd Subsequent Year (2024-25)	21,040,967.78	23,903,035.33	88.0%	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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:

(required if NOT met)

STRS on Behalf calculation has significantly increased to \$1,987,176 which goes into employee benefits in number. The mandatory TK has also mandated the district to hire two more TK teachers and one more paraeducator without additional funding.

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.93%	.54%	0.00%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-7.07% to 12.93%	-9.46% to 10.54%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-2.07% to 7.93%	-4.46% to 5.54%	-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
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2021-22)	710,647.24		
Budget Year (2022-23)	325,501.95	(54.20%)	Yes
1st Subsequent Year (2023-24)	325,501.95	0.00%	No
2nd Subsequent Year (2024-25)	325,501.95	0.00%	No

Explanation:
(required if Yes)

The district has received or expects to receive the resources 3213, 3214, 3216,3217,3218,3219COVID related, ARPA federal funding that is one-time.

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

First Prior Year (2021-22)	3,291,160.00		
Budget Year (2022-23)	4,185,274.82	27.17%	Yes
1st Subsequent Year (2023-24)	2,509,396.82	(40.04%)	Yes
2nd Subsequent Year (2024-25)	2,509,396.82	0.00%	No

Explanation:
(required if Yes)

It's the one-time discretionary money in 22-23 only that causes the out of range change.

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

First Prior Year (2021-22)	6,730,052.24		
Budget Year (2022-23)	7,330,027.74	8.91%	Yes
1st Subsequent Year (2023-24)	6,791,495.25	(7.35%)	Yes
2nd Subsequent Year (2024-25)	6,816,821.37	.37%	No

Explanation:
(required if Yes)

Due to COLA increase and projected enrollment increase due to TK, the district's calculated and projected a parcel tax rate increase, which will result in about \$200,000 parcel tax revenue increase in . Hillsborough Foundation has also committed to give the district \$359,900 fund a need to improve school play grounds..

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

First Prior Year (2021-22)	1,223,269.33		
Budget Year (2022-23)	1,241,210.78	1.47%	No
1st Subsequent Year (2023-24)	1,020,457.87	(17.79%)	Yes
2nd Subsequent Year (2024-25)	1,152,110.87	12.90%	Yes

Explanation:
(required if Yes)

Throughout COVID, the district spent significant amount of money purchasing online programs and subscriptions that our teachers and students have found helpful.

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

First Prior Year (2021-22)	3,630,200.48		
Budget Year (2022-23)	3,887,713.77	7.09%	No
1st Subsequent Year (2023-24)	3,387,698.07	(12.86%)	Yes
2nd Subsequent Year (2024-25)	3,393,433.07	.17%	No

Explanation:
(required if Yes)

The district had two significant contracted services cost in 21-22 that will not repeat in future years, one is \$79K for sending our remote learning students to Menlo Park school district and the other is consulting services to do a feasibility study for a bond election.

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 (2021-22)	10,731,859.48		
Budget Year (2022-23)	11,840,804.51	10.33%	Met
1st Subsequent Year (2023-24)	9,626,394.02	(18.70%)	Not Met
2nd Subsequent Year (2024-25)	9,651,720.14	.26%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	4,853,469.81		
Budget Year (2022-23)	5,128,924.55	5.68%	Met
1st Subsequent Year (2023-24)	4,408,155.94	(14.05%)	Not Met
2nd Subsequent Year (2024-25)	4,545,543.94	3.12%	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)

The district has received or expects to receive the resources 3213, 3214, 3216, 3217, 3218, 3219 COVID related, ARPA federal funding that is one-time.

Explanation:

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

It's the one-time discretionary money in 22-23 only that causes the out of range change.

Explanation:

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

Due to COLA increase and projected enrollment increase due to TK, the district's calculated and projected a parcel tax rate increase, which will result in about \$200,000 parcel tax revenue increase in Hillsborough Foundation has also committed to give the district \$359,900 fund a need to improve school playgrounds..

- 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:

Throughout COVID, the district spent significant amount of money purchasing online programs and subscriptions that our teachers and students have found helpful.

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

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

The district had two significant contracted services cost in 21-22 that will not repeat in future years, one is \$79K for sending our remote learning students to Menlo Park school district and the other is consulting services to do a feasibility study for a bond election.

7. **CRITERION: Facilities Maintenance**

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

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

NOTE:

EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute excludes the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)	35,870,718.42			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	35,870,718.42	1,076,121.55	1,181,773.88	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 (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
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)	2,480,775.69	2,563,555.80	2,789,936.73
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,920,072.55	3,523,375.96	2,191,243.11
	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)	6,400,848.24	6,086,931.76	4,981,179.84
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	31,751,148.85	33,014,889.04	36,700,540.73
	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)	31,751,148.85	33,014,889.04	36,700,540.73
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	20.2%	18.4%	13.6%

District's Deficit Spending Standard Percentage Levels

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(Line 3 times 1/3):	6.7%	6.1%	4.5%
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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 (2019-20)	27,486.46	20,658,727.61	N/A	Met
Second Prior Year (2020-21)	4,290.73	21,471,819.09	N/A	Met
First Prior Year (2021-22)	(1,596,900.83)	23,590,881.94	6.8%	Not Met
Budget Year (2022-23) (Information only)	761,354.11	24,255,006.84		

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)

The district has been spending money to get the kitchens ready for the mandatory universal meals program, as well as preparing for the universal TK classrooms, in addition to compensation increase to all employees in order to retain the best educators for our students.

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	Status
	Original Budget	Estimated/Unaudited Actuals	Variance Level (If overestimated, else N/A)	
Third Prior Year (2019-20)	6,184,753.49	6,184,753.49	0.0%	Met
Second Prior Year (2020-21)	5,719,637.21	6,212,239.95	N/A	Met
First Prior Year (2021-22)	5,774,819.94	6,431,659.68	N/A	Met
Budget Year (2022-23) (Information only)	4,834,758.85			

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 \$75,000 (greater of)	0 to 300
4% or \$75,000 (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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,253	1,253	1,253
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	37,934,304.42	36,910,184.01	37,296,809.01

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)	37,934,304.42	36,910,184.01	37,296,809.01
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,138,029.13	1,107,305.52	1,118,904.27
6.	Reserve Standard - by Amount (\$75,000 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)	1,138,029.13	1,107,305.52	1,118,904.27

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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)	2,276,058.27	2,214,611.04	2,237,808.54
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,803,571.39	3,272,399.78	4,307,444.38
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)	593,146.12		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	5,672,775.78	5,487,010.82	6,545,252.92
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.95%	14.87%	17.55%
District's Reserve Standard (Section 10B, Line 7):	1,138,029.13	1,107,305.52	1,118,904.27
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
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1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**

First Prior Year (2021-22)	(6,404,100.25)			
Budget Year (2022-23)	(6,923,335.16)	519,234.91	8.1%	Met
1st Subsequent Year (2023-24)	(6,862,541.28)	(60,793.88)	(.9%)	Met
2nd Subsequent Year (2024-25)	(6,913,881.28)	51,340.00	.7%	Met

1b. **Transfers In, General Fund ***

First Prior Year (2021-22)	80,000.00			
Budget Year (2022-23)	80,000.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	80,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	80,000.00	0.00	0.0%	Met

1c. **Transfers Out, General Fund ***

First Prior Year (2021-22)	135,000.00			
Budget Year (2022-23)	135,000.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	135,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	135,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
Leases					
Certificates of Participation					
General Obligation Bonds	20	51	7433		3,555,724
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					

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

TOTAL:				3,555,724

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	60,000	60,000	60,000	60,000
Certificates of Participation				
General Obligation Bonds	3,389,646	3,617,623	3,897,304	4,152,987
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	3,449,646	3,677,623	3,957,304	4,212,987
Has total annual payment increased over prior year (2021-22)?	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	0

4. OPEB Liabilities

a. Total OPEB liability

9,964,251.00

b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	9,964,251.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	225,939.99	225,939.99	225,939.99
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	225,939.99	225,939.99	225,939.99
d. Number of retirees receiving OPEB benefits	66.00	66.00	63.00

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
4. Self-Insurance Contributions			
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	114.8	112.8	112.8	112.8

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.

Negotiation of compensations and one other item pending.

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	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	164495		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1257656.40	1383421.60	1521763.76
3.	Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4.	Percent projected change in H&W cost over prior year	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:

Certificated (Non-management) Step and Column Adjustments

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	183000	183000	183000
3.	Percent change in step & column over prior year			
		Budget Year	1st Subsequent Year	2nd Subsequent Year

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

	(2022-23)	(2023-24)	(2024-25)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	50.6	51.6	51.6	51.6

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	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
	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	63328		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	516292	567921	624713
3.	Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4.	Percent projected change in H&W cost over prior year	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:

Classified (Non-management) Step and Column Adjustments

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	48100	48100	
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	15	15	15	15

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2.	Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
	Total cost of salary settlement			
	% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3.	Cost of a one percent increase in salary and statutory benefits	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
		38325		
4.	Amount included for any tentative salary schedule increases	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
		0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
		Yes	Yes	Yes
2.	Total cost of H&W benefits	165232	181755	199931
3.	Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4.	Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

Management/Supervisor/Confidential

Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
		Yes	Yes	Yes
2.	Cost of step and column adjustments	16592	16592	16592
3.	Percent change in step & column over prior year			

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1.	Are costs of other benefits included in the budget and MYPs?	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
		No	No	No
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

- 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.

Yes
Jun 21, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Budget, July 1
Budget 2022-23
Technical Review Checks
Phase - All
Display - All Technical 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 - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - 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 - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:	<u>Exception</u>

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3216-0-0000-0000-9791	3216	9791	\$76,410.00
01-6053-0-0000-0000-9791	6053	9791	\$112,222.00
01-7422-0-0000-0000-9791	7422	9791	\$38,000.00

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

GENERAL LEDGER CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.	<u>Passed</u>
CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<u>Passed</u>
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

CHK-DEPENDENCY - (Fatal) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an Official export can occur. (Note: During the budget periods, open and save Form 01CS and Form CB, in this order, after all other forms. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies.) **Exception**

FORM	DEPENDENT ON FORM/GL
CB	01CS

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

Budget, July 1
Estimated Actuals 2021-22
Technical Review Checks
Phase - All
Display - All Technical 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 - (Fatal)** - All FUND codes must be valid. **Passed**
- CHECKRESOURCE - (Warning)** - All RESOURCE codes must be valid. **Passed**
- CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**
- CHECKGOAL - (Fatal)** - All GOAL codes must be valid. **Passed**
- CHECKFUNCTION - (Fatal)** - All FUNCTION codes must be valid. **Passed**
- CHECKOBJECT - (Fatal)** - All OBJECT codes must be valid. **Passed**
- CHK-FUNDxOBJECT - (Fatal)** - All FUND and OBJECT account code combinations must be valid. **Passed**
- CHK-FDXRS7690xOB8590 - (Fatal)** - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**
- CHK-FUNDxRESOURCE - (Warning)** - All FUND and RESOURCE account code combinations should be valid. **Passed**
- CHK-FUNDxGOAL - (Warning)** - All FUND and GOAL account code combinations should be valid. **Passed**
- CHK-FUNDxFUNCTION-A - (Warning)** - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**
- CHK-FUNDxFUNCTION-B - (Fatal)** - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**
- CHK-RESOURCExOBJECTA - (Warning)** - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-2600-0-0000-0000-9340	2600	9340	\$13,350.00

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
Explanation: Object 9340 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-3216-0-0000-0000-9340	3216	9340	\$76,410.00
Explanation: Object 9340 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-3216-0-0000-0000-9740	3216	9740	\$76,410.00
Explanation: Object 9740 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-6053-0-0000-0000-9340	6053	9340	\$112,222.00
Explanation: Object 9340 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-6053-0-0000-0000-9740	6053	9740	\$112,222.00
Explanation: Object 9740 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-6266-0-0000-0000-9340	6266	9340	\$74,818.79
Explanation: Object 9340 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-6300-0-0000-0000-9340	6300	9340	\$30,576.18
Explanation: Object 9340 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-6547-0-0000-0000-9340	6547	9340	\$75,878.00
Explanation: Object 9340 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-7422-0-0000-0000-9340	7422	9340	\$38,000.00
Explanation: Object 9340 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-7422-0-0000-0000-9740	7422	9740	\$38,000.00
Explanation: Object 9740 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-7425-0-0000-0000-9340	7425	9340	\$15,545.20
Explanation: Object 9340 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-7426-0-0000-0000-9340	7426	9340	\$38,289.03
Explanation: Object 9340 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			

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

Passed

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

Passed

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

Passed

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

Passed

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT VALIDATION CHECKS

FORM01-PROVIDE - (Fatal) - Form 01 (Form 011) must be opened and saved. **Passed**

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

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

Passed

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

Passed

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

Passed

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

Passed

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: 22-23 Proposed Budget
District	Projection Type	Created by: Joyce Shen
		Email: jshen@hcsdk8.org
6/3/2022	Projection Date	Phone: (650) 548-4203

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Hillsborough City Elementary (68908)	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%
Concentration Grant (>55% population)	50.00%	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	3.26%	0.00%	5.07237%	5.33%	3.61%	3.64%	3.62%	3.58%
Statutory COLA	3.26%	2.31%	1.70%	5.33%	3.61%	3.64%	3.62%	3.58%
Augmentation/(COLA Suspension)	0.00%	-2.31%	3.3724%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor	0.00%	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%	0.00%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	16.13801139%	70.06785065%	49.17914663%					
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	16.08698870%	70.06785065%	49.17914663%	49.17914663%				
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year								

Hillsborough City Elementary (68908)		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 style="width: 100%;" type="text"/>							
		Year that charter starts operation (select from drop down list): <input style="width: 100%;" type="text" value="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	-	-	-					
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	-	-	-					
		<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%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	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%					
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	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	-	-	-					
B-2	Grades 4-6	-	-	-					
B-3	Grades 7-8	-	-	-					
B-4	Grades 9-12	-	-	-					
	SUBTOTAL ADA	-	-	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-
(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)		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
(b) PROPERTY TAXES									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 21,330,188	\$ 22,387,756	\$ 23,493,387	\$ 25,046,782	\$ 26,251,734	\$ 27,263,894		
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -					
	Less In-Lieu Property Tax Transfer	\$ -	\$ -	\$ (3,663)	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 21,330,188	\$ 22,387,756	\$ 23,489,724	\$ 25,046,782	\$ 26,251,734	\$ 27,263,894	\$ -	\$ -
(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)	1,405	1,352						
A-1.1 / A-3.1	District Enrollment (first prior year)	1,352	1,290						
A-1 / A-3	District Enrollment	1,290	1,268	1,260	1,314	1,314	1,314		
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	1,290	1,268	1,260	1,314	1,314	1,314	-	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	48	51						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	51	40						
B-1 / B-3	District Unduplicated Pupil Count	40	53	53	55	55	55		
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	40	53	53	55	55	55	-	-
		<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	3.10%	4.18%	4.21%	4.19%	4.19%	4.19%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	3.43%	3.68%	3.82%	4.19%	4.19%	4.19%	0.00%	0.00%

Hillsborough City Elementary (68908)		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	511.36	511.36	491.00	536.00	536.00	536.00		
B-2, D-7	Grades 4-6	453.48	453.48	443.00	467.00	467.00	467.00		
B-3, D-8	Grades 7-8	277.01	277.01	276.00	308.00	308.00	308.00		
B-4, D-9	Grades 9-12	-	-	-					
TOTAL CURRENT YEAR ADA		1,241.85	1,241.85	1,210.00	1,311.00	1,311.00	1,311.00	-	-
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)									
E-1, D-17	Grades TK-3	0.83	0.83	0.63	1.00	1.00	1.00		
E-2, D-18	Grades 4-6	0.31	0.31	0.63	1.00	1.00	1.00		
E-3, D-19	Grades 7-8	0.79	0.79	1.00	1.00	1.00	1.00		
E-4, D-20	Grades 9-12	-	-	-					
TOTAL NPS-CDS (Annual)		1.93	1.93	2.26	3.00	3.00	3.00	-	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) <i>(For calculating EPA only; this ADA is not included in the LCFF funding calculation).</i>									
DISTRICT TOTAL		1,243.78	1,243.78	1,212.26	1,314.00	1,314.00	1,314.00	-	-
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		96.42%	98.09%	96.21%	100.00%	100.00%	100.00%	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%
(f) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT									
If applicable, enter prior year ADA for students transferring to or from district-sponsored 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) - 22-23 Proposed Budget						
LOCAL CONTROL FUNDING FORMULA						2019-20
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		Total
	ADA	Base	Grade Span	Supplemental	Concentration	
	3.26%		0.00%	3.43%	3.43%	
Grades TK-3	545.63	\$ 7,702	\$ 801	\$ 58	\$ -	\$ 4,671,319
Grades 4-6	452.95	7,818		54	-	3,565,455
Grades 7-8	309.51	8,050		55	-	2,508,648
Grades 9-12	-	9,329	243	66	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 10,235,161	\$ 437,050	\$ 73,211	\$ -	\$ 10,745,422
NSS Allowance		-				-
TOTAL BASE	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						-
LCFF ENTITLEMENT						\$ 10,745,422
STATE AID CALCULATION						
Miscellaneous Adjustments						-
Adjusted LCFF Entitlement						10,745,422
Local Revenue (including RDA)						(21,330,188)
Gross State Aid						\$ -
MINIMUM STATE AID CALCULATION						
			<u>12-13 Rate</u>	<u>2019-20 ADA</u>		Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 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						(21,330,188)
Subtotal State Aid for Historical RL/Charter General BG						-
Categorical funding from 2012-13 net of fair share reduction						172,044
Charter School Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee Before Proration Factor						172,044
Proration Factor						-
Minimum State Aid Guarantee						\$ 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						-
GROSS STATE AID						\$ 172,044
ADDITIONAL STATE AID						\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 10,745,422
Change Over Prior Year						
LCFF Entitlement Per ADA						\$ 8,215
Per-ADA Change Over Prior Year						
Basic Aid Status (school districts only)						Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
						<u>2019-20</u>
State Aid						\$ 172,044
Education Protection Account						261,618
Property Taxes Net of In-Lieu Transfers						21,330,188
Charter In-Lieu Taxes						-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 21,763,850

Hillsborough City Elementary (68908) - 22-23 Proposed Budget							6/3/2022		v.23.1a			
LOCAL CONTROL FUNDING FORMULA							2020-21		2021-22			
LCFF ENTITLEMENT CALCULATION							COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors							0.00%		0.00%		3.68% 3.68%	
							5.07%		0.00%		3.82% 3.82%	
							ADA Base		Grade Span Supplemental Concentration		Total	
Grades TK-3	512.19	\$ 7,702	\$ 801	\$ 63	\$ -	\$ 4,387,206	511.99	\$ 8,093	\$ 842	\$ 68	\$ -	\$ 4,609,581
Grades 4-6	453.79	7,818		58	-	3,573,841	454.11	8,215		63	-	3,759,015
Grades 7-8	277.80	8,050		59	-	2,252,749	278.01	8,458		65	-	2,369,374
Grades 9-12	-	9,329	243	70	-	-	-	9,802	255	77	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 9,728,907	\$ 410,265	\$ 74,624	\$ -	\$ 10,213,796		\$ 10,225,458	\$ 431,096	\$ 81,416	\$ -	\$ 10,737,970
NSS Allowance		-	-	-	-	-		-	-	-	-	-
TOTAL BASE	1,243.78	\$ 9,728,907	\$ 410,265	\$ 74,624	\$ -	\$ 10,213,796	1,244.11	\$ 10,225,458	\$ 431,096	\$ 81,416	\$ -	\$ 10,737,970
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						\$ 10,737,970
STATE AID CALCULATION												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						10,213,796						10,737,970
Local Revenue (including RDA)						(22,387,756)						(23,489,724)
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	1,244.11			\$ 6,308,745
2012-13 NSS Allowance (deficit)			\$ -			-		\$ -				-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(22,387,756)						(23,489,724)
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						-						-
GROSS STATE AID						\$ 172,044						\$ 172,044
ADDITIONAL STATE AID						\$ -						\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 10,213,796						\$ 10,737,970
Change Over Prior Year			-4.95%	(531,626)				5.13%	524,174			
LCFF Entitlement Per ADA						8,212						8,631
Per-ADA Change Over Prior Year			-0.04%	(3)				5.10%	419			
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						248,822
Property Taxes Net of In-Lieu Transfers		4.96%		1,057,568		22,387,756		4.92%	1,101,968			23,489,724
Charter In-Lieu Taxes		0.00%		-		-		0.00%	-			-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		4.86%		1,057,568		\$ 22,808,556		4.83%	1,101,968			\$ 23,910,590

Hillsborough City Elementary (68908) - 22-23 Proposed Budget							6/3/2022	v.23.1a	v.23.1a									
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							5.33%	0.00%	4.19%	4.19%	3.61%	0.00%	4.19%	4.19%				
							ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3							537.00	\$ 8,524	\$ 886	\$ 79	\$ -	\$ 5,095,516	537.00	\$ 8,832	\$ 919	\$ 82	\$ -	\$ 5,280,167
Grades 4-6							468.00	8,653		73	-	4,083,540	468.00	8,965		75	-	4,230,779
Grades 7-8							309.00	8,909		75	-	2,775,950	309.00	9,231		77	-	2,876,282
Grades 9-12							-	10,324	268	89	-	-	-	10,697	278	92	-	-
Subtract Necessary Small School ADA and Funding							-	-	-	-	-	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant							\$ 11,379,873	\$ 475,782	\$ 99,351	\$ -	\$ -	\$ 11,955,006	\$ 11,790,783	\$ 493,503	\$ 102,942	\$ -	\$ -	\$ 12,387,228
NSS Allowance							-	-	-	-	-	-	-	-	-	-	-	
TOTAL BASE							<u>1,314.00</u>	<u>\$ 11,379,873</u>	<u>\$ 475,782</u>	<u>\$ 99,351</u>	<u>\$ -</u>	<u>\$ 11,955,006</u>	<u>1,314.00</u>	<u>\$ 11,790,783</u>	<u>\$ 493,503</u>	<u>\$ 102,942</u>	<u>\$ -</u>	<u>\$ 12,387,228</u>
ADD ONS:																		
Targeted Instructional Improvement Block Grant											\$ -						\$ -	
Home-to-School Transportation											-						-	
Small School District Bus Replacement Program											-						-	
ECONOMIC RECOVERY TARGET PAYMENT											-						-	
LCFF ENTITLEMENT												\$ 11,955,006						\$ 12,387,228
STATE AID CALCULATION																		
Miscellaneous Adjustments											-						-	
Adjusted LCFF Entitlement											11,955,006						12,387,228	
Local Revenue (including RDA)											(25,046,782)						(26,251,734)	
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	1,314.00	\$ 6,663,149			\$ 5,070.89	1,314.00	\$ 6,663,149		
2012-13 NSS Allowance (deficit)											-					-		
Minimum State Aid Adjustments											-					-		
Less Current Year Property Taxes/In-Lieu											(25,046,782)					(26,251,734)		
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											-					-		
GROSS STATE AID											\$ 172,044					\$ 172,044		
ADDITIONAL STATE AID											\$ -					\$ -		
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)											\$ 11,955,006					\$ 12,387,228		
Change Over Prior Year									11.33%	1,217,036					3.62%	432,222		
LCFF Entitlement Per ADA											9,098					9,427		
Per-ADA Change Over Prior Year									5.41%	467					3.62%	329		
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											-					-		
Property Taxes Net of In-Lieu Transfers									6.63%	1,557,058	25,046,782			4.81%	1,204,952	26,251,734		
Charter In-Lieu Taxes									0.00%	-	-			0.00%	-	-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)									6.51%	1,557,058	\$ 25,218,826			4.78%	1,204,952	\$ 26,423,778		

Hillsborough City Elementary (68908) - 22-23 Proposed Budget							v.23.1a	v.23.1a							
LOCAL CONTROL FUNDING FORMULA							2024-25	2025-26							
LCFF ENTITLEMENT CALCULATION								LCFF ENTITLEMENT CALCULATION							
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
Calculation Factors		3.64%		0.00%		4.19% 4.19%			3.62%		0.00%		0.00% 0.00%		
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	537.00	\$ 9,153	\$ 952	\$ 85	\$ -	\$ 5,471,858		536.00	\$ 9,484	\$ 986	\$ -	\$ -	\$ 5,611,920		
Grades 4-6	468.00	9,291		78	-	4,384,626		467.00	9,627		-	-	4,495,809		
Grades 7-8	309.00	9,567		80	-	2,980,976		308.00	9,913		-	-	3,053,204		
Grades 9-12	-	11,086	288	95	-	-		-	11,487	299	-	-	-		
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-		
Total Base, Supplemental, and Concentration Grant		\$ 12,219,552	\$ 511,224	\$ 106,684	\$ -	\$ 12,837,460		\$ 12,632,437	\$ 528,496	\$ -	\$ -	\$ -	\$ 13,160,933		
NSS Allowance		-	-	-	-	-		-	-	-	-	-	-		
TOTAL BASE	1,314.00	\$ 12,219,552	\$ 511,224	\$ 106,684	\$ -	\$ 12,837,460		1,311.00	\$ 12,632,437	\$ 528,496	\$ -	\$ -	\$ 13,160,933		
ADD ONS:								ADD ONS:							
Targeted Instructional Improvement Block Grant						\$ -							\$ -		
Home-to-School Transportation						-							-		
Small School District Bus Replacement Program						-							-		
ECONOMIC RECOVERY TARGET PAYMENT								ECONOMIC RECOVERY TARGET PAYMENT							
LCFF ENTITLEMENT							\$ 12,837,460	LCFF ENTITLEMENT							
STATE AID CALCULATION								STATE AID CALCULATION							
Miscellaneous Adjustments						-							-		
Adjusted LCFF Entitlement						12,837,460							13,160,933		
Local Revenue (including RDA)						(27,263,894)							-		
Gross State Aid						\$ -							\$ 13,160,933		
MINIMUM STATE AID CALCULATION								MINIMUM STATE AID CALCULATION							
			12-13 Rate	2024-25 ADA	Minimum State Aid				12-13 Rate	2025-26 ADA			N/A		
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,070.89	1,314.00	\$ 6,663,149				\$ 5,070.89	1,311.00			\$ 6,647,937		
2012-13 NSS Allowance (deficit)					-								-		
Minimum State Aid Adjustments					-								-		
Less Current Year Property Taxes/In-Lieu					(27,263,894)								-		
Subtotal State Aid for Historical RL/Charter General BG					-								6,647,937		
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								6,819,981		
Proration Factor					0.00%								0.00%		
Minimum State Aid Guarantee					\$ 172,044								\$ 6,819,981		
CHARTER SCHOOL MINIMUM STATE AID OFFSET								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						-							-		
GROSS STATE AID							\$ 172,044	GROSS STATE AID							
ADDITIONAL STATE AID							\$ -	ADDITIONAL STATE AID							
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							\$ 12,837,460	LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							
Change Over Prior Year			3.63%	450,232					2.52%	323,473					
LCFF Entitlement Per ADA						9,770							10,039		
Per-ADA Change Over Prior Year			3.64%	343					2.75%	269					
Basic Aid Status (school districts only)						Basic Aid							Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES								LCFF SOURCES INCLUDING EXCESS TAXES							
				Increase		2024-25				Increase			2025-26		
State Aid		0.00%		-		\$ 172,044			7549.75%	12,988,889			\$ 13,160,933		
Education Protection Account						-							-		
Property Taxes Net of In-Lieu Transfers		0.00%		-		27,263,894			0.00%	-			-		
Charter In-Lieu Taxes		0.00%		-		-			0.00%	-			-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		0.00%		-		\$ 27,435,938			47.34%	12,988,889			\$ 13,160,933		

Hillsborough City Elementary (68908) - 22-23 Proposed Budget						6/3/22				
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	1,244.11	1,244.11	-	-	-	-	-
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	\$ 248,822	\$ 248,822	\$ -	\$ -	\$ -	\$ -	\$ -
EPA PROPORTIONATE SHARE CAP										
Adjusted Total Revenue Limit	\$ 6,633,194	\$ 6,307,084	\$ 6,307,084	\$ 6,308,757	\$ 6,308,757	\$ 6,663,163	\$ 6,663,163	\$ 6,663,163	\$ 6,647,950	\$ -
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	\$ 6,308,757	\$ 6,308,757	\$ 6,663,163	\$ 6,663,163	\$ 6,663,163	\$ 6,647,950	\$ -
B-13 Local Revenue/In-Lieu of Property Taxes	\$ 21,330,188	\$ 22,387,756	\$ 22,387,756	\$ 23,489,724	\$ 23,489,724	\$ 25,046,782	\$ 26,251,734	\$ 27,263,894	\$ -	\$ -
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,647,950	\$ -
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$6,633,194	\$ 6,307,084	\$6,307,084	\$6,308,757	\$6,308,757	\$6,663,163	\$6,663,163	\$6,663,163	\$6,647,950	\$-
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	N/A	70.06785065%	N/A	49.17914663%	N/A	49.17914663%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 1,070,466	\$ 4,419,238	\$ 4,419,238	\$ 3,102,593	\$ 3,102,593	\$ 3,276,887	\$ -	\$ -	\$ -	\$ -
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	\$ 248,822	\$ 248,822	\$ -	\$ -	\$ -	\$ -	\$ -
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	261,618	248,756	248,756	248,822	248,822	-	-	-	-	-
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	\$ 248,822	N/A	-	-	-	-	-
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	16.13801139%	70.06785065%	70.06785065%	49.17914663%	49.17914663%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	N/A	\$ 248,756	N/A	\$ 248,822	N/A	-	-	-	-	-

Hillsborough City Elementary (68908) - 22-23 Proposed Budget		6/3/2022							
	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%	5.33%	3.61%	3.64%	3.62%	3.58%	
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	\$10,225,458	\$11,379,873	\$11,790,783	\$12,219,552	\$12,632,437	\$-	
Grade Span Adjustment	437,050	410,265	431,096	475,782	493,503	511,224	528,496	-	
Supplemental Grant	73,211	74,624	81,416	99,351	102,942	106,684	-	-	
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	\$10,737,970	\$11,955,006	\$12,387,228	\$12,837,460	\$13,160,933	\$-	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	172,044	
Total LCFF Entitlement	10,745,422	10,213,796	10,737,970	11,955,006	12,387,228	12,837,460	13,160,933	172,044	
LCFF Entitlement Per ADA	\$ 8,215	\$ 8,212	\$ 8,631	\$ 9,098	\$ 9,427	\$ 9,770	\$ 10,039	\$ -	
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 13,160,933	\$ 172,044	
EPA (for LCFF Calculation purposes)	\$ 261,618	\$ 248,756	\$ 248,822	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$ 21,330,188	\$ 22,387,756	\$ 23,493,387	\$ 25,046,782	\$ 26,251,734	\$ 27,263,894	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	-	-	(3,663)	-	-	-	-	-	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 21,330,188</i>	<i>\$ 22,387,756</i>	<i>\$ 23,489,724</i>	<i>\$ 25,046,782</i>	<i>\$ 26,251,734</i>	<i>\$ 27,263,894</i>	<i>\$ -</i>	<i>\$ -</i>	
TOTAL FUNDING	21,763,850	22,808,556	23,910,590	25,218,826	26,423,778	27,435,938	13,160,933	172,044	
Basic Aid Status									
Excess Taxes	\$ 10,756,810	\$ 12,346,004	\$ 12,923,798	\$ 13,263,820	\$ 14,036,550	\$ 14,598,478	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ 261,618	\$ 248,756	\$ 248,822	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	10,745,422	10,213,796	10,737,970	11,955,006	12,387,228	12,837,460	13,160,933	172,044	

SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	49.17914663%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	49.17914663%	49.17914663%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	
EPA (for LCFF Calculation purposes)	\$ 261,618	\$ 248,756	\$ 248,822	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 261,618	\$ 248,756	\$ 248,822	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ 2.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	

Hillsborough City Elementary (68908) - 22-23 Proposed Budget		6/3/2022							
	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	\$ 10,656,554	\$ 11,855,655	\$ 12,284,286	\$ 12,730,776	\$ 13,160,933	\$ 172,044	
Supplemental and Concentration Grant funding in the LCAP year	\$ 73,211	\$ 74,624	\$ 81,416	\$ 99,351	\$ 102,942	\$ 106,684	\$ -	\$ -	
Percentage to Increase or Improve Services	0.69%	0.74%	0.76%	0.84%	0.84%	0.84%	0.00%	0.00%	

SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	1,290	1,268	1,260	1,314	1,314	1,314	-	-	
COE Enrollment	-	-	-	-	-	-	-	-	
Total Enrollment	1,290	1,268	1,260	1,314	1,314	1,314	0	0	
Unduplicated Pupil Count	40	53	53	55	55	55	-	-	
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	
Total Unduplicated Pupil Count	40	53	53	55	55	55	0	0	
Rolling %, Supplemental Grant	3.4300%	3.6800%	3.8200%	4.1900%	4.1900%	4.1900%	0.0000%	0.0000%	
Rolling %, Concentration Grant	3.4300%	3.6800%	3.8200%	4.1900%	4.1900%	4.1900%	0.0000%	0.0000%	

Hillsborough City Elementary (68908) - 22-23 Proposed Budget				6/3/2022					
	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	491.00	536.00	536.00	536.00	-	
Grades 4-6	452.64	453.48	453.48	443.00	467.00	467.00	467.00	-	
Grades 7-8	308.72	277.01	277.01	276.00	308.00	308.00	308.00	-	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	1,306.16	1,241.85	1,241.85	1,210.00	1,311.00	1,311.00	1,311.00	-	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	1,306.16	1,241.85	1,241.85	1,210.00	1,311.00	1,311.00	1,311.00	-	
Current Year ADA									
Grades TK-3	511.36	511.36	491.00	536.00	536.00	536.00	-	-	
Grades 4-6	453.48	453.48	443.00	467.00	467.00	467.00	-	-	
Grades 7-8	277.01	277.01	276.00	308.00	308.00	308.00	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	1,241.85	1,241.85	1,210.00	1,311.00	1,311.00	1,311.00	-	-	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	1,241.85	1,241.85	1,210.00	1,311.00	1,311.00	1,311.00	-	-	
Change in LCFF ADA (excludes NSS ADA)	(64.31)	-	(31.85)	101.00	-	-	(1,311.00)	-	
	Decline	No Change	Decline	Increase	No Change	No Change	Decline	No Change	
Funded LCFF ADA for the Hold Harmless									
Grades TK-3	544.80	511.36	511.36	536.00	536.00	536.00	536.00	-	
Grades 4-6	452.64	453.48	453.48	467.00	467.00	467.00	467.00	-	
Grades 7-8	308.72	277.01	277.01	308.00	308.00	308.00	308.00	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	1,306.16	1,241.85	1,241.85	1,311.00	1,311.00	1,311.00	1,311.00	-	
	<i>Prior</i>	<i>Current</i>	<i>Prior</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Prior</i>	<i>Current</i>	
Funded NSS ADA									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	
NPS, CDS, & COE Operated									
Grades TK-3	0.83	0.83	0.63	1.00	1.00	1.00	-	-	
Grades 4-6	0.31	0.31	0.63	1.00	1.00	1.00	-	-	
Grades 7-8	0.79	0.79	1.00	1.00	1.00	1.00	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	1.93	1.93	2.26	3.00	3.00	3.00	-	-	
ACTUAL ADA (Current Year Only)									
Grades TK-3	512.19	512.19	491.63	537.00	537.00	537.00	-	-	
Grades 4-6	453.79	453.79	443.63	468.00	468.00	468.00	-	-	
Grades 7-8	277.80	277.80	277.00	309.00	309.00	309.00	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Total Actual ADA	1,243.78	1,243.78	1,212.26	1,314.00	1,314.00	1,314.00	-	-	
TOTAL FUNDED ADA									
Grades TK-3	545.63	512.19	511.99	537.00	537.00	537.00	536.00	-	
Grades 4-6	452.95	453.79	454.11	468.00	468.00	468.00	467.00	-	
Grades 7-8	309.51	277.80	278.01	309.00	309.00	309.00	308.00	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Total	1,308.09	1,243.78	1,244.11	1,314.00	1,314.00	1,314.00	1,311.00	-	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>64.31</i>	<i>-</i>	<i>31.85</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1,311.00</i>	<i>-</i>	

Hillsborough City Elementary (68908) - 22-23 Proposed Budget		6/3/2022							
		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	\$ 9,003	\$ 9,489	\$ 9,833	\$ 10,190	\$ 10,470	\$ 10,846
Grades 4-6	\$	7,872	\$ 7,876	\$ 8,278	\$ 8,726	\$ 9,040	\$ 9,369	\$ 9,627	\$ 9,972
Grades 7-8	\$	8,105	\$ 8,109	\$ 8,523	\$ 8,984	\$ 9,308	\$ 9,647	\$ 9,913	\$ 10,268
Grades 9-12	\$	9,638	\$ 9,642	\$ 10,134	\$ 10,681	\$ 11,067	\$ 11,469	\$ 11,786	\$ 12,207
Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 8,524	\$ 8,832	\$ 9,153	\$ 9,484	\$ 9,824
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,653	\$ 8,965	\$ 9,291	\$ 9,627	\$ 9,972
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,909	\$ 9,231	\$ 9,567	\$ 9,913	\$ 10,268
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,324	\$ 10,697	\$ 11,086	\$ 11,487	\$ 11,898
Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 886	\$ 919	\$ 952	\$ 986	\$ 1,022
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 268	\$ 278	\$ 288	\$ 299	\$ 309
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	8,503	\$ 8,503	\$ 8,935	\$ 9,410	\$ 9,751	\$ 10,105	\$ 10,470	\$ 10,846
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,653	\$ 8,965	\$ 9,291	\$ 9,627	\$ 9,972
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,909	\$ 9,231	\$ 9,567	\$ 9,913	\$ 10,268
Grades 9-12	\$	9,572	\$ 9,572	\$ 10,057	\$ 10,592	\$ 10,975	\$ 11,374	\$ 11,786	\$ 12,207
Prorated Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 8,524	\$ 8,832	\$ 9,153	\$ 9,484	\$ 9,824
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,653	\$ 8,965	\$ 9,291	\$ 9,627	\$ 9,972
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,909	\$ 9,231	\$ 9,567	\$ 9,913	\$ 10,268
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,324	\$ 10,697	\$ 11,086	\$ 11,487	\$ 11,898
Prorated Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 886	\$ 919	\$ 952	\$ 986	\$ 1,022
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 268	\$ 278	\$ 288	\$ 299	\$ 309
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	\$ 1,882	\$ 1,950	\$ 2,021	\$ 2,094	\$ 2,169
Grades 4-6	\$	1,564	\$ 1,564	\$ 1,643	\$ 1,731	\$ 1,793	\$ 1,858	\$ 1,925	\$ 1,994
Grades 7-8	\$	1,610	\$ 1,610	\$ 1,692	\$ 1,782	\$ 1,846	\$ 1,913	\$ 1,983	\$ 2,054
Grades 9-12	\$	1,914	\$ 1,914	\$ 2,011	\$ 2,118	\$ 2,195	\$ 2,275	\$ 2,357	\$ 2,441
Actual - 1.00 ADA, Local UPP as follows:									
		3.43%	3.68%	3.82%	4.19%	4.19%	4.19%	0.00%	0.00%
Grades TK-3	\$	58	\$ 63	\$ 68	\$ 79	\$ 82	\$ 85	\$ -	\$ -
Grades 4-6	\$	54	\$ 58	\$ 63	\$ 73	\$ 75	\$ 78	\$ -	\$ -
Grades 7-8	\$	55	\$ 59	\$ 65	\$ 75	\$ 77	\$ 80	\$ -	\$ -
Grades 9-12	\$	66	\$ 70	\$ 77	\$ 89	\$ 92	\$ 95	\$ -	\$ -
Concentration Grant (>55% population)									
		50%	50%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	4,252	\$ 4,252	\$ 5,808	\$ 6,117	\$ 6,338	\$ 6,568	\$ 6,806	\$ 7,050
Grades 4-6	\$	3,909	\$ 3,909	\$ 5,340	\$ 5,624	\$ 5,827	\$ 6,039	\$ 6,258	\$ 6,482
Grades 7-8	\$	4,025	\$ 4,025	\$ 5,498	\$ 5,791	\$ 6,000	\$ 6,219	\$ 6,443	\$ 6,674
Grades 9-12	\$	4,786	\$ 4,786	\$ 6,537	\$ 6,885	\$ 7,134	\$ 7,393	\$ 7,661	\$ 7,935
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	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Hillsborough City Elementary (68908) - 22-23 Proposed 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** **PY2**

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 **PY2** **2020-21** NPS, CDS, & COE operated

	DISTRICT	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
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) - 22-23 Proposed 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

Hillsborough City Elementary (68908) - 22-23 Proposed 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

2020-21	2020-21					
Funded P2 NSS ADA and NSS Allowances	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	TOTAL
Best funding option calculated is:	LCFF	LCFF	LCFF	LCFF	LCFF	
Selected funding method:	LCFF	LCFF	LCFF	LCFF	LCFF	
NSS Allowance						
Prior Year						
NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
P2 NSS ADA	-	-	-	-	-	-
NSS Allowances	-	-	-	-	-	-
Current Year						
NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
P2 NSS ADA	-	-	-	-	-	-
NSS Allowances	-	-	-	-	-	-
<i>Funding based on</i>						<i>Current year</i>
TOTAL Funded ADA						0
Total NSS Allowance						-
Exclude: LCFF Adjusted Base Funding for NSS ADA	NSS ADA	Rates		Amounts		Total
		Base	Grade Span	Base	Grade Span	
Grades TK-3	-	7,702	801	-	-	-
Grades 4-6	-	7,818	-	-	-	-
Grades 7-8	-	8,050	-	-	-	-
Grades 9-12	-	9,329	243	-	-	-
Total Exclusion: LCFF Adjusted Base Funding for NSS ADA	-			-	-	-
Adjusted NSS Allowance (Deficited) for EPA	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
Funding at 12-13 levels (deficited)						
NSS Allowances	-	-	-	-	-	-
NSS Add-on						
NSS Add-on per ADA	-	-	-	-	-	-
Funded ADA	-	-	-	-	-	-
NSS Add-on	-	-	-	-	-	-
TOTAL Adjusted NSS Allowance (Deficited) for EPA						-

Hillsborough City Elementary (68908) - 22-23 Proposed 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 2021-22

ADA	Level / # FTE	Allowance
Elementary		
1 - 24	1	172,200
25 - 48	2	344,400
49 - 72	3	516,600
73 - 96	4	688,800
High School		
1 - 19	1	139,795
1 - 19	2	279,590
1 - 19	3	621,060
20 - 38	4	760,855
39 - 57	5	900,650
58 - 71	6	1,040,445
72 - 86	7	1,180,240
87 - 100	8	1,320,035
101 - 114	9	1,459,830
115 - 129	10	1,599,625
130 - 143	11	1,739,420
144 - 171	12	1,879,215
172 - 210	13	2,019,010
211 - 248	14	2,158,805
249 - 286	15	2,298,600

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	5.07%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	8,093	842	68	-
Grades 4-6	8,215	-	63	-
Grades 7-8	8,458	-	65	-
Grades 9-12	9,802	255	77	-

NSS Add-on per ADA 301.19

ADA & NSS FTE

	DISTRICT	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	NPS, CDS, & COE operated
2021-22							
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	491.00	-	-	-	-	-	0.63
Grades 4-6	443.00	-	-	-	-	-	0.63
Grades 7-8	276.00	-	-	-	-	-	1.00
Grades 9-12	-	-	-	-	-	-	-
CURRENT YEAR ADA	1,210.00	-	-	-	-	-	2.26
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

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

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Local Property Taxes (w/out RDA)	\$ 21,330,188	\$ 22,387,756	\$ 23,493,387	\$ 25,046,782	\$ 26,251,734	\$ 27,263,894	\$ -	\$ -
District LCFF ADA	1,308.09	1,243.78	1,244.11	1,314.00	1,314.00	1,314.00	1,311.00	-
Total Charter LCFF ADA	-	-	-	-	-	-	-	-
Total LCFF ADA	1,308.09	1,243.78	1,244.11	1,314.00	1,314.00	1,314.00	1,311.00	-
Property Taxes per ADA	\$ 16,306.36	\$ 17,999.77	\$ 18,883.69	\$ 19,061.48	\$ 19,978.49	\$ 20,748.78	\$ -	\$ -
Funding Method:								
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	-	-	3,663	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	\$ -	\$ -	\$ 3,663	\$ -	\$ -	\$ -	\$ -	\$ -

Prior Year Basic Aid Status 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) - 22-23 Proposed Budget

Charts and Graphs

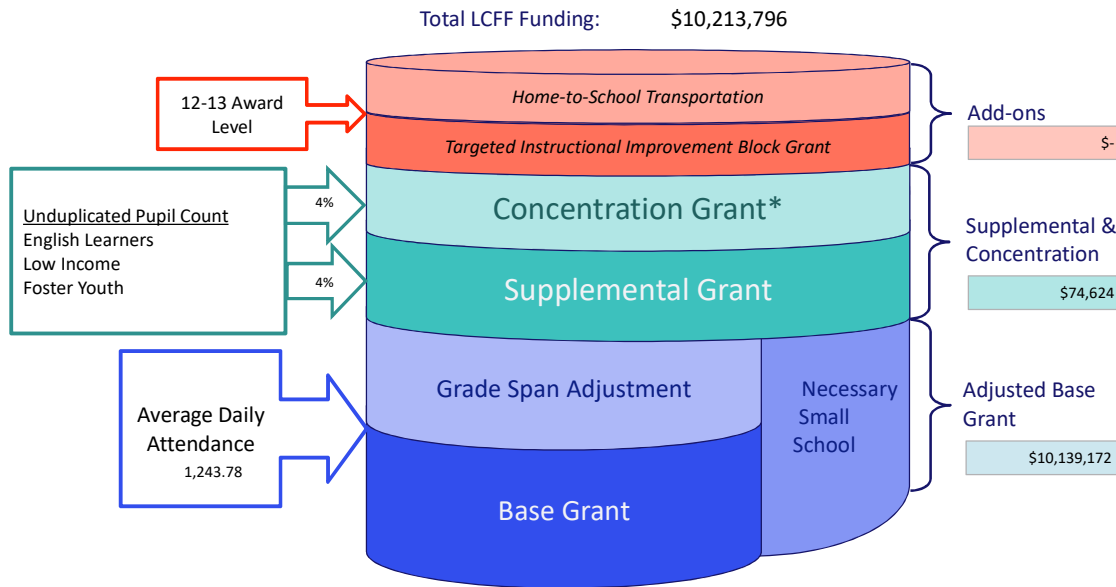
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for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

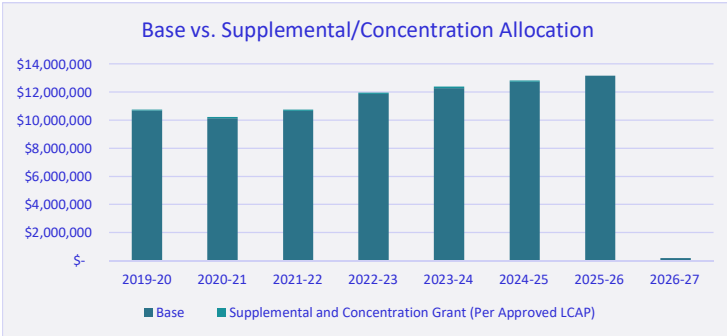


*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

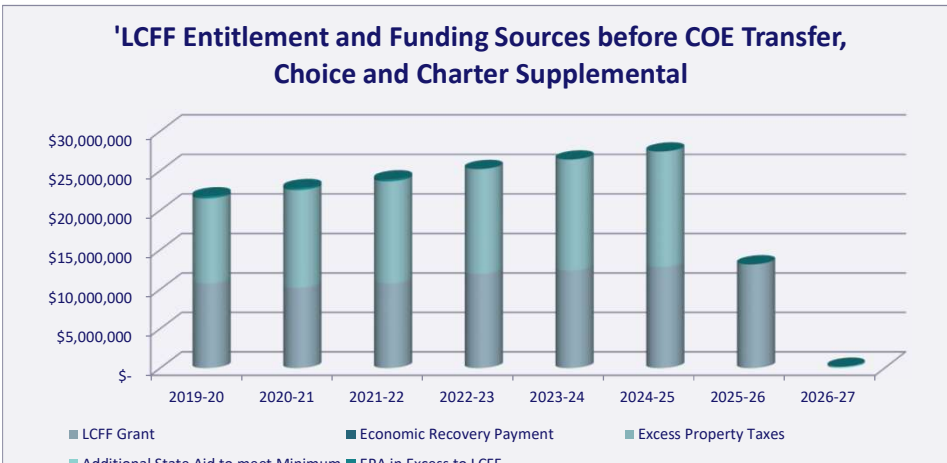
Hillsborough City Elementary (68908) - 22-23 Proposed Budget

Charts and Graphs

Minimum Proportionality Analysis									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Base	\$ 10,672,211	\$ 10,139,172	\$ 10,656,554	\$ 11,855,655	\$ 12,284,286	\$ 12,730,776	\$ 13,160,933	\$ 172,044	
Supplemental and Concentration Grant (Per Approved LCAP)	73,211	74,624	81,416	99,351	102,942	106,684	-	-	
Total	\$ 10,745,422	\$ 10,213,796	\$ 10,737,970	\$ 11,955,006	\$ 12,387,228	\$ 12,837,460	\$ 13,160,933	\$ 172,044	



Funding Sources									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Excess Property Taxes	\$ 10,756,810	\$ 12,346,004	\$ 12,923,798	\$ 13,263,820	\$ 14,036,550	\$ 14,598,478	\$ -	\$ -	
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,044	
EPA in Excess to LCFF	\$ 261,618	\$ 248,756	\$ 248,822	\$ -	\$ -	\$ -	\$ -	\$ -	
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LCFF Grant	\$ 10,745,422	\$ 10,213,796	\$ 10,737,970	\$ 11,955,006	\$ 12,387,228	\$ 12,837,460	\$ 13,160,933	\$ -	
Total General Purpose Funding	\$ 21,763,850	\$ 22,808,556	\$ 23,910,590	\$ 25,218,826	\$ 26,423,778	\$ 27,435,938	\$ 13,160,933	\$ 172,044	

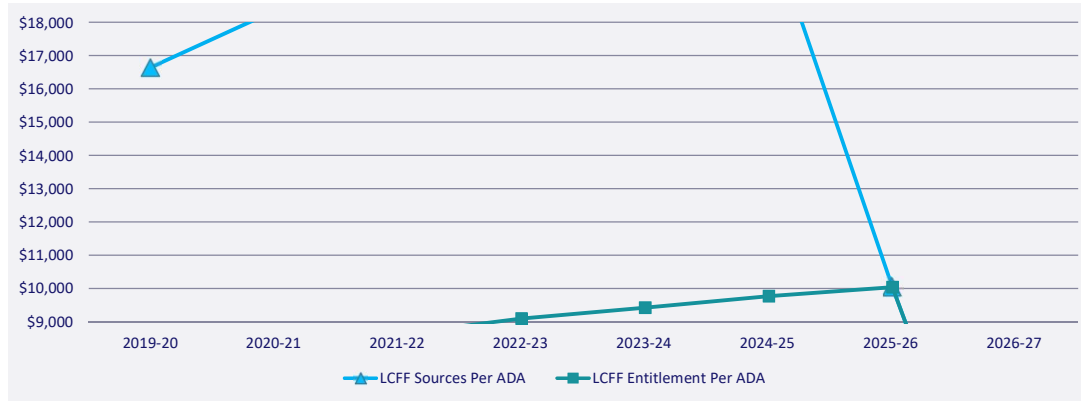


Hillsborough City Elementary (68908) - 22-23 Proposed Budget

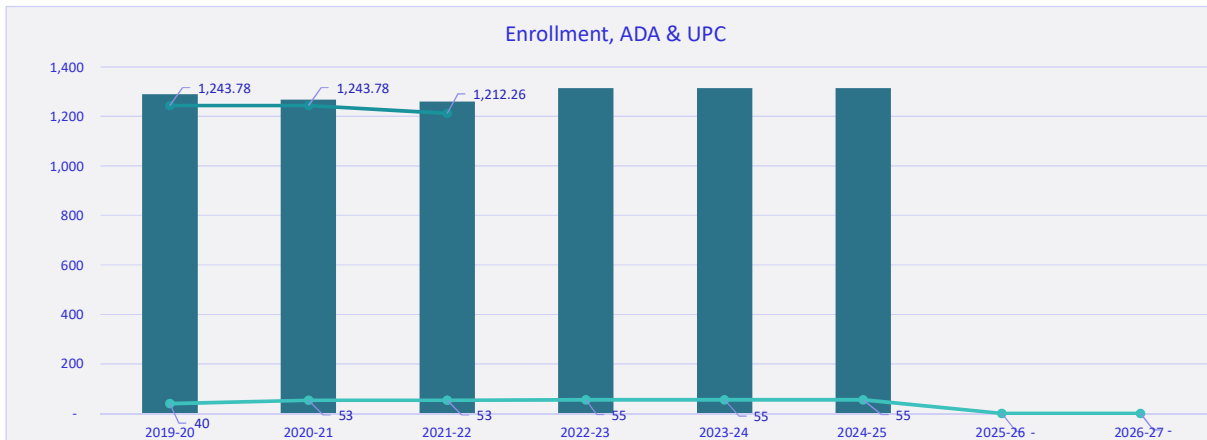
Charts and Graphs

■ Additional State Aid to meet minimum ■ EPA in excess to LCFF

LCFF Entitlement per ADA										
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27		
Funded ADA	1,308.09	1,243.78	1,244.11	1,314.00	1,314.00	1,314.00	1,311.00	-		
LCFF Sources per ADA	\$ 16,637.88	\$ 18,338.10	\$ 19,219.03	\$ 19,192.41	\$ 20,109.42	\$ 20,879.71	\$ 10,038.85	\$ -		
Net Change per ADA		\$ 1,700.21	\$ 880.94	\$ (26.62)	\$ 917.01	\$ 770.29	\$ (10,840.86)	\$ (10,038.85)		
Net Percent Change		10.22%	4.80%	-0.14%	4.78%	3.83%	-51.92%	-100.00%		
Estimated LCFF Entitlement per ADA	\$ 8,214.59	\$ 8,211.90	\$ 8,631.05	\$ 9,098.18	\$ 9,427.11	\$ 9,769.76	\$ 10,038.85	\$ -		
Net Change per ADA		\$ (2.69)	\$ 419.15	\$ 467.13	\$ 328.94	\$ 342.64	\$ 269.09	\$ (10,038.85)		
Net Percent Change		-0.03%	5.10%	5.41%	3.62%	3.63%	2.75%	-100.00%		



Student Summary										
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27		
Enrollment (Excluding COE)	1,290	1,268	1,260	1,314	1,314	1,314	-	-		
UPC	40	53	53	55	55	55	-	-		
ADA	1,243.78	1,243.78	1,212.26	1,314.00	1,314.00	1,314.00	-	-		



Hillsborough City Elementary (68908) - 22-23 Proposed Budget

Charts and Graphs

■ Enrollment (Excluding COE) ● ADA ● UPC

District: Hillsborough City School District
 CDS #: 68908

**Adopted Budget
 2022-23 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		2022-23 Adopted Budget
Form	Fund	
01	General Fund	\$5,079,629.66
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$593,146.12
Total Assigned and Unassigned Ending Fund Balances		\$5,672,775.78
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		\$1,138,029
Total Assigned & Unassigned Ending Balance in Excess of Minimum		\$4,534,746.65

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

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties:			
SACS Form	Fund	2022-23 Adopted Budget	Description of Need
01	General Fund	\$0.0	
01	General Fund	\$0.0	
01	General Fund	\$300,000.0	Set aside for Curriculum Adoptions
01	General Fund	\$2,756,717.7	Subsidizing the Universal Meals, PreK, and Expanded Learning
01	General Fund	\$1,138,029.0	Additional set aside per Board Policy requiring available reserves of at least 6% of total general fund expenditures
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$250,000.00	Set aside for Technology Upgrade
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$90,000.00	Set aside for purchase of district vehicle
<i>Insert Lines above as needed</i>			
Total of Substantiated Needs		\$4,534,746.65	
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.