

# Hillsborough City School District

## 2020-21 Adopted Budget

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**HILLSBOROUGH CITY SCHOOL DISTRICT  
2018-19 BUDGET**

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# **HILLSBOROUGH CITY SCHOOL DISTRICT**

## **2020-21 Budget**

### **FOREWORD**

The Budget is presented for use as baseline data in the decision-making process of allocating financial resources to the District's 2020-21 programs. This budget has been prepared by projecting the costs of all existing commitments by the District into the next fiscal year and making our best forecast of revenues from the various sources. The estimated revenues and expenditures include any expected changes to educational programs and enrollment, legislation, rulings by other agencies, small inflationary adjustments, and changes which we have consistently experienced in the past.

The Hillsborough City School District is a community-funded, basic aid school district where local property tax revenues exceed the calculated State formula funding and therefore does not receive any state allocation. The District relies on local property taxes as its primary funding source, providing 70% of total General Fund operating expenditure needs in the Budget year. Over the past ten years, local property taxes averaged an annual 5.0% growth. Property tax collections are based on assessed valuations that change from year to year due to changes in the California Consumer Price Index (CPI), reassessments through change in ownership or appeal, and new construction. Proposition 13 set the property tax rate at 1% of assessed value and limited growth by application of the California CPI to assessed values from one year to the next to 2% annually. Since 1978, there have been eight years in which the growth in the California CPI went below 2%.

Since 2013-14, the state started a new education funding model, which was fully implemented by 2018-19. To correct historical inequities and increase flexibility, the revenue limit calculation was replaced with the Local Control Funding Formula (LCFF). The LCFF has a hold harmless provision meaning districts would receive no less than the total received from the State in the 2012-13 fiscal year. Community-funded, basic aid districts are guaranteed their 2012-13 categorical program funding net of the basic aid fair share reduction. For Hillsborough School District, that net amount is \$172,044. The District continues to be community funded, basic aid under the LCFF.

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



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

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

In addition to the funding already mentioned, the District receives significant support from local resources. The District is able to provide quality education with funding provided by the Hillsborough Schools Foundation, the Parcel Tax, and other local sources. In the Budget year, local resources are estimated to fund 22% of total General Fund operating expenditures.

Starting from 2014-15, districts are required to complete a Local Control and Accountability Plan (LCAP) which describes how the State's eight areas of priorities will be addressed in achieving annual goals. The LCAP must be aligned to the Adopted Budget. Both the LCAP and the Budget must be presented at the same public meeting, the LCAP presentation preceding the Budget. The public hearing must take place in advance of, and at a meeting separate from the Board meeting to adopt the LCAP and Budget. Adoption of the LCAP must be at the same meeting but prior to adoption of the Budget. This process must be completed before July 1, 2019. However, due to pandemic COVID-19, for the 2020-21 budget, a COVID-19 Operational Report is submitted along with this budget for public hearing. The complete, updated LCAP will be due later during the school year.

## **BUDGET COMPOSITION**

The Hillsborough City School District's annual Budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. This Budget reflects all anticipated revenues and planned expenditures for the fiscal year beginning July 1, 2020 and ending June 30, 2021. Since budgets are rarely self-explanatory, this document contains narratives to explain the unique funding, various Federal and State restrictions and financial trends that affect this Budget.

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

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

## HILLSBOROUGH CITY SCHOOL DISTRICT FUNDS

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

## **GENERAL FUND UNRESTRICTED REVENUES**

### **Property Taxes**

A school district is community funded, basic aid when the assessed valuation of the district increases to the point where the local ad valorem taxes exceed State funding as calculated by the Local Control Funding Formula (LCFF) for the district. Hillsborough City School District became basic aid since the 1990-91 school year. For the budget year, local property taxes are estimated at \$22,371,160. This is in excess of our LCFF entitlement by \$13,043,650. In other words, the District is funded at 172% of our LCFF by property taxes.

Local property taxes are the primary funding source for our instructional programs and fund 70% of total General Fund operating expenditures including salaries, employee benefits, supplies, and services.

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

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

### **State Revenues**

#### **Local Control Funding Formula (LCFF):**

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

#### **Education Protection Account (EPA):**

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

**Lottery:**

The California State Lottery began on October 3, 1985, and the proceeds fluctuate based on the success of the "games." Total lottery revenue for the 2019-20 school year is estimated to be \$207 per ADA, of which \$54 per ADA is designated as restricted and must be spent on instructional materials.

**Local Revenue Sources****Parcel Tax:**

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

**Hillsborough Schools Foundation (HSF):**

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

**Parent Groups and Student Councils:**

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

**Hillsborough Recreation:**

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

**GENERAL FUND RESTRICTED REVENUES**

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

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

*Title II – Part A Teacher Quality:*

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

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

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

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

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

*Low-Performing Students Block Grant:*

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

## **GENERAL FUND EXPENDITURES**

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

### **Classified Compensation**

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

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

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

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

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

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

In 2018-19, a 3.1% increase was applied to all steps and ranges of the salary schedule; the tiered

Health & Welfare benefits were increased by \$100 per month to each tier. Cash back was increased from \$3,420 to \$4,000 annually.

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

### **Other District Employees Compensation**

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

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

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

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

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

### **Employee Benefits**

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

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 and 16.02% for 2021-22, but with an increase of 2.38% to 18.4% for 2022-23. Likewise, PERS employer contribution rate is alleviated to 22.7% for 2020-21 and 22.84% to 2021-22, but an increase of 2.96% to 25.80% in 2022-23.

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	16.02%	22.84%
2022-23	18.40%	25.80%

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

### Retirement Rates and Statutory Taxes

2020-21	Certificated	Classified
Retirement	16.15%	22.70%
Unemployment	0.05%	0.05%
Workers' Comp	1.0789%	1.0789%
OASDI		6.2%
Medicare (not everyone)	1.45%	1.45%
Total	18.927%	31.479%

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

### Annual Health Benefit Allowance (Effective January 1, 2021)

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

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



## **Books and Supplies**

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

## **Services and Contracts**

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

## **Capital Outlay**

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

## **Other Outgo and Financing Uses**

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

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

The major contribution of unrestricted dollars is made to the Special Education program, where expenditures required to operate the program exceed the amount of revenues received. The Special Education program is mandated by the State and Federal Governments. It is left to districts to make up for any funding shortfall. The level of contribution is due to the number of students with severe special needs, compliance requirements, and litigation expenses. The contribution for 2020-21 is \$6,220,883. Beginning in 2020-21, school districts must contribute 3% of total general fund expenditures plus transfers out to Routine Restricted Maintenance Account. That amount is \$986,607.

## **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 2019-20, the district had three student served outside the District.

In an effort to better serve our students and to control costs, the District opened a Learning Center on the South School campus in 2008-09. The class served 11 students in 2019-20. In 2010-11, another Learning Center opened on the North School campus and 5 students were served in 2019-20. 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 2019-20, the District served one student from other school districts. In 2012-13, a Learning Center opened at the Crocker Middle School to retain students graduating from the elementary Learning Centers within the District.

## **RESERVES**

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

## **ASSUMPTIONS USED IN BUDGET PREPARATION**

For the 2020-21 proposed budget, fiscal year 2019-20 General Fund revenues and expenditures have been updated with actuals.

The District received \$22,721 SB 117 COVID-19 LEA Response Funds from the state. Staff has also submitted a Request for Public Assistance (RPA) from Federal Emergency Management Agency (FEMA), which is reimbursement based and, if approved, will cover 75% of the COVID-19 related expenses. The plan is to apply for FEMA funding first and then use the SB 117 money to pick up the 25% after FEMA.

As part of the 2019-20 Budget Act, SB 75 allocated \$9,009.97 per each preschool child with exceptional needs in the district, as certified in the December 2018 California Special Education Management Information System (CASEMIS) data collection, totaling at an allocation of

\$126,140. This one-time Early Intervention Preschool Grant came as an unrestricted resource for the District.

The District provides facilities and support in the form of personnel, utilities, and grounds for Hillsborough Recreation; as such, for fiscal year 2019-20, Hillsborough Recreation was scheduled to pay the District \$404,343 in two installments. However, due to the Shelter in Place Order, caused by the COVID-19 pandemic, HREC has not been able to operate 58 out of the possible 93 days (62%). Therefore, Hillsborough has requested a reduction of \$73,969.68 to its contribution to the District. In addition, a total of \$95,790.42 was transferred to Hillsborough Recreation, of which \$73,444.07 will subsidize the Grades 4-5 Instrumental Music program and \$22,346.35 will subsidize the 2019 Summer School. On the other hand, HREC has collaborated with the District on the installation of a security key system and shared 75% (i.e. \$45,000 of the \$60,105.53) of the total cost.

In 2019-20, the District completed a number of important maintenance projects, such as South School Heating, \$30,000-\$35,000; North Library Ventilation System, \$15,000; and portable classroom repairs to all sites, \$15,000. Facilities Master Plan project cost totals \$307,200, with a small portion to be paid out in 2020-21.

For the school sites budget, the previously planned field trips and end of the year activities have been modified, postponed, or cancelled. We received refunds on a few trips, but most of them provided credit toward next year's trips. Those expenditures were either abated or moved to the prepaid account, resulting in less expenditures for the 19-20 school year. A good portion of the trip fees were collected by the sites, which will also roll to next year's trips, including Yosemite.

For outgoing years, it is projected that 19-20 property taxes will increase by 5.32% into 20-21, by 2.5% into 21-22, and 0% into 22-23. The HSF contribution for fiscal year 20-21 is \$3.4 million. HSF also projects a \$3.4 million allocation for 21-22, pending reconfirmation in May 2021. Both amounts have been reflected in this proposed budget.

For budget year 2020-21, Special Ed Property Taxes Transfer increased from \$689,986 to \$707,882, but Federal Grants decreased from \$251,895.34 to \$246,037.20, with a net increase of \$12,037.60 in total AB602 Special Ed Funding, at \$953,919.

The Governor's 2020 May Revise proposes a one-time investment of \$4.355 billion for LEAs from CARES Act funding to mitigate learning loss, of which \$1.5 billion will be allocated to all school districts, county offices, and eligible charters based on the total number of Special Ed students using 2019-20 Fall 1 CALPADS Special Education data. School Services of California estimates the funding to be \$1,900 per student, which would total to approximately \$330,000 for the district. However, the school board is required to adopt instructional continuity plans in a public hearing to describe how the district will spend these funds on additional services, including any summer programs. Furthermore, all funds must be spent by December 30, 2020. Because it is a restricted funding source and the ultimate allocation and application is unknown at this time, districts across the state are recommended not incorporate this funding in the 2020-21 budget until more information is known.

Expenditure wise, the governor's May Revise budget redirects \$2.3 billion to further reduce employer contribution rates in 2020-21 and 2021-22. This will reduce the CalSTRS employer

rate from 18.4% to approximately 16.15% in 2020–21 and from 18.2% to 16.02% in 2021–22. The CalPERS employer contribution rate will be reduced from CalPERS recently set rate for 2020–21 of 22.68% to 20.7% and CalPERS 2021–22 estimated rate of 24.6% to 22.84%. This proposed budget reflects these newly reduced rates, although this assumption may not hold true until State Budget Adoption.

The San Mateo County financial and personnel system, which the District is a part of, saw an increase in its CECC cost by \$8,315, moving from \$25,442 to \$33,757.

According to the Facilities and Maintenance Multi-Year Expenditure Plan 2015-2031, there is no maintenance vehicle or industrial equipment purchase scheduled for the budget year 2020-21. However, a scheduled \$50,000 replacement for a maintenance truck, a \$20,000 industrial equipment replacement in 2021-22, and a \$5,000 industrial equipment replacement in 2022-23 are all included in the General Fund Multi-Year Projections. Contracted janitorial services cost are \$334,005 per year, not including any additional cost that might be needed due to COVID-19.

To streamline the process and strive for paperless, the District contracted with Informed K12 to add ten more workflows, which will increase the budget by \$9,000 per year ongoing with a one-time, \$4,500 set up fee.

Due to digitization of documents and records and the usage of an electronic funds transfer for employee payroll, it is projected that postage costs will be significantly reduced, to \$10,000 per year.

The proposed budget contains an increase of 0.7 FTE Certificated Teacher and reflects an overall 3.5% salary increase effective 7/1/2020 and health and welfare benefit increase by \$500 effective January 1, 2021.

The FY 2020-21 budget also includes the following curriculum related expenditures, pending the board's approval:

- **Open Court Reading Foundational Skills Kits** - for all K-2 teachers, \$25,000.
- **K-5 Music Equipment** - for all K-5 students, \$7,000.
- **K-5 PE Equipment** - for all K-5 students, \$25,000 with a much smaller ongoing cost.
- **Sonday System E** - training and materials for some 3rd-5th grade teachers, \$8,000 for a pilot.
- **Studies Weekly** - K-5 Social Studies curriculum, which some teachers are using now, costs \$7,000 for one year first.
- **STEMscopes 6-8th workbooks** - \$10,000 for one year.
- **STEMscopes PD for 6th-8th** - \$14,000 paid in 2019-20, the remaining \$33,000 to be paid in 2020-21 for Crocker.

The District continues to pay Key Government Finance Inc \$400,315.23 each July 1<sup>st</sup> during the span of 2020 and 2021 to fund the cabling of the IT Infrastructure Program.

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

For Fund 25, the District collected \$37,500 in developer fees in 19-20. In 2019-20, developer fees helped the district with an updated wireless solution, which is part of the IT Infrastructure project, to support both newly enrolled students and existing students. It is projected that \$35,500 will be collected in 2020-21 and used to complete the projects started in 2019-20.

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

State wise, the May Revise reflects a 10% cut to LCFF school districts and proposes cash deferrals. Furthermore, due to the delayed income tax filing deadline, which has been pushed from April to July, the final adjustments for the 2020-21 State Budget might not be known until August or September. For community funded school districts, the impact of the dire economy is not a matter of "if" but of "when" and "how." School districts across the state are advised to build up and instead hold on to their reserves.

# Mission Statement and Essential Outcomes

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

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

## **People of good character who are...**

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

## **Innovators and problem solvers who are...**

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

## **Effective communicators who...**

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

## **Global citizens who...**

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

## **Lifelong learners who...**

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

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

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

## **GENERAL FUND - 01**

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

SAN MATEO COUNTY OFFICE OF EDUCATION  
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District 07 Hillsborough Elementary School District  
20-21 Budget General Fund

Fund		18-19	19-20	19-20	20-21
Major Range		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
Summary By	Object				
01	GENERAL FUND				
Revenue:8000-8999					
Revenue Limit Sources (8010 to 8099)					
8011	REV LIMIT ST AID CURR YR	172,044.00	172,044.00	148,648.00	172,044.00
8012	ED PROTECTION ACCT STATE AID	270,248.00	261,496.00	195,869.00	261,496.00
8019	REV LIMIT ST AID PRI YRS	18.00			
8021	HOMEOWNERS' EXEMPTION	76,531.77	74,053.00	37,143.20	74,053.00
8041	SECURED ROLLS TAX	19,141,141.09	20,247,477.00	18,187,337.56	21,324,642.78
8042	UNSECURED ROLL TAXES	988,585.61	990,734.00	1,008,088.83	1,004,488.00
8043	PRIOR YEARS' TAXES	-32,022.65	-32,023.00	-12,894.27	-32,023.00
8097	PROPERTY TAXES TRANSFERS	683,021.40	689,986.23	610,785.06	707,881.97
SubTotal: Revenue Limit Sources (8010 to 8099)		21,299,567.22	22,403,767.23	20,174,977.38	23,512,582.75
Federal Revenue (8100 to 8299)					
8181	SP ED ENTITL PER UDC	244,474.14	244,828.69	205,759.15	238,588.91
8182	SP ED DISCRETNARY GRANTS	5,130.58	7,066.65	0.03	7,448.29
8290	ALL OTHER FEDERAL REVENUE	18,313.00	17,372.00	14,262.00	17,372.00
SubTotal: Federal Revenue (8100 to 8299)		267,917.72	269,267.34	220,021.18	263,409.20
Other State Revenue (8300 to 8599)					
8319	OTHER ST APPORTNMNT-PR YR	14,914.00			
8550	MANDATED COST REIMBURSE	291,577.00	42,190.00	41,665.00	42,190.00
8560	STATE LOTTERY REVENUE	319,215.02	280,876.47	137,993.21	278,081.50
8590	ALL OTHER STATE REVENUES	2,469,965.62	1,516,296.47	1,516,226.47	1,347,827.72
SubTotal: Other State Revenue (8300 to 8599)		3,095,671.64	1,839,362.94	1,695,884.68	1,668,099.22
Other Local Revenue (8600 to 8799)					
8621	PARCEL TAXES	2,215,365.64	2,209,112.07	1,986,201.51	2,217,319.48
8660	INTEREST	146,877.03	108,820.27	113,443.63	108,820.27
8677	INTERAGENCY SVCS BETW LEA	102,732.00	38,240.56		102,732.00
8689	ALL OTHR FEES & CONTRACTS	394,141.34	305,171.65	330,373.76	379,141.33
8699	ALL OTHER LOCAL REVENUE	3,948,194.04	3,900,153.54	3,889,977.26	3,636,099.03
SubTotal: Other Local Revenue (8600 to 8799)		6,807,310.05	6,561,498.09	6,319,996.16	6,444,112.11
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



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Fund		Object	18-19 GL Actuals Amt	19-20 Est Actuals Amt	19-20 GL Actuals w/Enc Amt	20-21 Budget Amt
Major Range	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			31,550,466.63	31,153,895.60	28,490,879.40	31,968,203.28
	Expense:1000-7999					
	Certificated Salary (1000 to 1999)					
	1101 TEACHER SALARY		11,797,616.00	12,215,204.74	12,083,034.94	13,040,413.62
	1151 TEACHER,ADDL.COMPENSATION		178,711.85	77,313.53	104,072.88	202,952.00
	1171 TEACHER, SUBSTITUTES		283,594.27	274,780.00	310,198.50	186,666.00
	1201 COUNSELOR		371,829.59	382,441.00	394,884.00	393,376.00
	1202 PSYCHOLOGIST		247,305.00	215,864.18	215,864.18	272,152.00
	1203 SCHOOL NURSE SALARIES		29,352.04	30,541.00	35,582.39	35,442.00
	1251 COUNSELOR,ADDL.COMP		7,502.21	2,070.00	5,052.97	3,270.00
	1252 PSYCHOLOGIST,ADDL.COMP				1,091.75	
	1301 SUPERINTENDENT SALARY		243,735.65	257,071.00	253,787.52	275,405.00
	1302 PRINCIPAL SALARY		664,721.06	692,942.17	695,672.16	749,054.00
	1303 DIRECTOR SALARY		562,972.84	573,694.00	596,500.20	615,028.00
	1304 ASST PRINCIPAL SALARY		136,729.92	141,635.00	147,220.04	160,879.00
	1307 Cert HR Manager Salary		142,296.75	147,490.00	153,310.04	165,989.00
	1351 SUPERINTENDENT,ADDL.COMP		16,891.64	12,000.00	12,155.40	12,000.00
	1352 PRINCIPAL,ADDL.COMP		14,320.50	1,728.00	4,890.00	3,564.00
	1353 DIRECTOR, ADDL.COMP		3,072.00	1,728.00	2,376.00	1,728.00
	1354 ASST PRINC, ADDL. COMP			864.00		864.00
	1357 CERT HR MANAGER ADDITIONAL PAY		864.00	864.00	792.00	864.00
SubTotal: Certificated Salary (1000 to 1999)			-14,701,515.32	-15,028,230.62	-15,016,484.97	-16,119,646.62
	Classified Salary (2000 to 2999)					
	2101 INSTRUCTIONAL AIDE SALARY		942,891.50	1,032,887.28	1,019,701.95	1,126,853.73
	2121 Occupational Therapist		220,956.04	235,403.70	235,403.70	243,644.00
	2123 BEHAVIOR TECHNICIAN		63,446.15	249,146.00	244,727.29	302,440.00
	2124 Behavior Manager		111,227.14	123,003.00	132,734.10	138,931.00
	2151 INSTRUCT.AIDE,ADDL.COMP		14,343.85	18,870.95	9,505.68	14,610.00

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Major Range		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
Summary By	Object				
01	GENERAL FUND				
	Expense:1000-7999				
	Classified Salary (2000 to 2999)				
(Continued...)					
	2153 BEHAVIOR TECHNICIAN ADDL COMP			119.04	
	2154 Behavior Manager Addl. Comp	1,035.00		720.00	
	2171 INSTRUCT.AIDE, SUBSTITUTE	44,995.31	29,543.88	35,512.06	61,558.88
	2173 Behavior Tech Substitute			136.50	
	2201 MAINTENANCE/OPERATIONS	703,665.96	700,278.00	724,904.80	759,686.00
	2204 COMPUTER TECHNICIAN, SAL	64,672.04	66,683.00	47,617.98	66,683.00
	2206 HEALTH SERVICES ASSISTANT	10,474.17	30,545.00	31,766.49	35,682.00
	2207 IT Specialist I	22,446.00	94,272.00	94,179.88	101,472.00
	2251 MAINT/OPER, ADDL. COMP	28,943.43	15,379.00	20,311.16	3,996.00
	2254 COMPUTER TECH, ADDL. COMP	500.00			
	2257 IT Specialist I Additionl Comp			935.00	
	2271 MAINT/OPERA, SUBSTITUTES	12,309.95	21,202.58	7,054.58	20,700.00
	2301 CHIEF BUSINESS OFFICIAL	222,916.92	226,770.00	232,681.07	239,033.00
	2303 INFORMATION TECHNOLOGY MANAGER	88,356.52	128,463.00	135,601.11	147,330.00
	2304 MANAGER OF MAINTENANCE/GROUNDS	43,838.32	151,930.73	151,930.73	151,930.73
	2351 CHIEF BUS.OFF.,ADDL.COMP	864.00	864.00	823.12	864.00
	2353 IT Manager Addl Comp	723.00		792.00	
	2354 Manager Maint Ground Addl Comp	288.00		792.00	
	2401 CLERICAL SALARIES	995,486.14	1,006,803.14	999,551.78	1,029,368.00
	2451 CLERICAL, ADDL. COMP	18,401.87	14,300.00	3,679.20	14,300.00
	2471 CLERICAL, SUBSTITUTE	10,606.68	16,034.00	10,291.25	14,708.00
SubTotal: Classified Salary (2000 to 2999)		-3,623,387.99	-4,162,379.26	-4,141,472.47	-4,473,790.34
Employee Benefit (3000 to 3999)					
	3101 ST TEACH RETIRE SYS CERT	4,494,805.19	3,785,168.74	3,814,757.03	3,727,583.56
	3102 ST TEACH RETIRE SYS CLASS	21,075.84	18,167.09	12,424.47	23,323.00
	3201 PUBL EMPL RETIRE SYS CERT	28,668.01	25,199.00	24,032.54	26,198.00
	3202 PUB EMPL RETIRE SYS CLASS	827,977.60	791,796.66	788,704.02	831,705.91
	3311 OASDI/FICA - CERTIFICATED	10,829.46	10,856.01	17,903.34	29,946.00
	3312 OASDI/FICA - CLASSIFIED	207,373.03	235,666.70	240,573.34	269,376.16
	3321 MEDICARE - CERTIFICATED	209,363.84	212,515.33	213,348.39	233,206.07
	3322 MEDICARE - CLASSIFIED	50,230.25	58,154.03	57,557.51	64,980.07
	3401 HLTH & WELFARE BNFT CERT	1,041,966.94	1,062,048.64	1,033,583.22	1,060,423.00
	3402 HLTH & WELFARE BNFT CLASS	343,399.92	435,961.02	426,205.32	478,577.00

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Fund		18-19	19-20	19-20	20-21
Major Range		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
Summary By	Object				
01	GENERAL FUND				
Expense:1000-7999					
Employee Benefit (3000 to 3999)					
(Continued...)					
3501	ST UNEMPL INSUR CERT	7,210.64	7,349.85	7,356.77	8,039.15
3502	ST UNEMPL INSUR CLASS	1,732.22	2,016.20	1,983.23	2,232.85
3601	WORKERS COMP INSUR CERT	225,228.48	313,868.52	321,259.17	328,601.70
3602	WORKERS COMP INSUR CLASS	54,074.10	98,066.69	86,601.44	97,326.46
3701	OPEB, ALLOCATED, CERTIFICATED	130,452.59	137,966.00	146,522.17	146,966.00
3702	OPEB, ALLOCATED, CLASSIFIED	61,472.42	66,168.00	62,005.78	66,168.00
3901	OTHR BENEFITS, CERT POST	96,252.42	114,695.00	84,729.37	93,471.00
3902	OTHR BENEFITS, CLASS POST	39,326.80	32,772.00	40,005.77	35,793.00
3981	RETRO BENEFITS-CERT	3,376.39		5,182.25	
SubTotal: Employee Benefit (3000 to 3999)		-7,854,816.14	-7,408,435.48	-7,384,735.13	-7,523,916.93
Books and Supplies (4000 to 4999)					
4100	APRVD TXTBKS/COR CUR MTLs	2,571.02	150,349.56	150,349.56	2,000.00
4110	APPROVED ST/BOARD TXTBOOK		2,085.04	2,068.99	
4210	OTHER BOOKS - STUDENT USE	15,729.89	10,859.38	10,493.33	40,100.00
4220	LIBRARY BOOKS	27,889.10	18,133.00	24,145.32	7,500.00
4230	OTHR BOOKS-NO STUDENT USE	7,629.74	2,463.02	-635.92	12,670.00
4300	MATERIALS AND SUPPLIES		5,076.86		
4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	338,592.10	338,514.82	243,418.42	292,462.06
4315	TEST	19,571.14	15,464.74	19,102.57	15,485.00
4330	SUBSCRIPTION-INSTRUCTION	3,066.05	3,055.00	554.00	4,911.00
4350	NON INSTRUCTIONL SUPPLIES	165,920.47	248,994.83	215,928.60	224,456.00
4351	SUBSCRIPTION-NON INSTRUCT	7,105.00	200.00		9,800.00
4352	GAS AND OIL	12,915.57	16,648.41	16,370.69	15,120.00
4353	CUSTODIAL SUPPLIES	38,562.23	43,000.00	35,064.88	43,000.00
4354	PRINTING	5,960.86	8,110.25	4,365.88	8,967.00
4410	INVENTORIED INST SUPPLY	38,820.42	126,999.54	158,211.03	73,721.00
4420	INV CLSRM PRESENTATION SYS	26,916.22	50,000.00	18,867.82	40,000.00
4450	INVNTRD NON-INST SUPPLY	184,426.64	49,965.02	-56,548.98	111,344.00
SubTotal: Books and Supplies (4000 to 4999)		-895,676.45	-1,089,919.47	-841,756.19	-901,536.06
Services and Operating Expenditures (5000 to 5999)					
5100	Subagreements for Services	127,541.63	139,472.59	117,714.66	161,625.06
5200	TRAVEL AND CONFERENCES	148,734.72	125,544.59	132,252.97	120,295.47

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Fund		18-19	19-20	19-20	20-21
Major Range		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
Summary By	Object				
01	GENERAL FUND				
	Expense:1000-7999				
	Services and Operating Expenditures (5000 to 5999)				
(Continued...)					
	5300 DUES AND MEMBERSHIPS	29,953.93	40,804.23	39,899.75	32,303.00
	5450 OTHER INSURANCE	95,165.12	125,270.00	125,269.99	125,270.00
	5501 GAS (BUILDING)	58,006.47	66,000.00	57,782.04	66,000.00
	5502 ELECTRICITY (BUILDING)	208,745.74	210,000.00	206,351.88	210,000.00
	5503 WATER-BLACK MOUNTAIN	2,726.68	6,000.00	2,640.00	6,000.00
	5504 WATER-MONTHLY	171,596.61	192,000.00	174,894.24	192,000.00
	5506 GARBAGE & TRASH	59,347.27	65,700.00	63,831.72	65,700.00
	5610 RENTAL/LEASE OF BUILDGS	-1,380.00	-38.25	4,712.00	
	5615 RENTAL/LEASE OF EQUIPMENT	4,512.55	9,700.00	4,142.08	10,200.00
	5630 BUILD/GROUNDS REPAIRS & IMPROV	176,684.57	297,610.25	267,500.63	290,000.00
	5635 CONTRACT EQUIPMENT REPAIR	75,522.97	93,563.08	67,131.22	66,899.00
	5636 CONTRACT EQUIP-OVERAGES		18,250.12	21,133.90	10,800.00
	5800 PROF/CNSLT SVCS, OPER EXP	24,542.85	15,960.22	2,403.63	15,960.00
	5804 FILM/VIDEO STRM CONTRACTS	5,547.96	5,539.10	5,539.10	8,000.00
	5805 BUILDING MAINT-JANITORIAL	327,776.00	328,164.00	315,160.00	334,005.00
	5807 CONSULTANT SERVICES	277,780.98	327,012.71	302,086.63	213,072.00
	5808 TECHNOLOGY CONSULTANT	108,800.02			
	5809 HEALTH SCREENING	59.20			
	5817 CALSTRS PENLTY/INTEREST	169.58	620.11	532.14	620.00
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	170,882.89	269,764.48	271,521.42	212,366.00
	5819 OTHER SVC./OPERATING EXP	117,940.29	41,987.52	216,281.91	38,047.00
	5820 TRANS INTEREST PAYABLE		34,850.00		
	5822 LEGAL FEES - OTHER OTHER	18,557.21	41,454.28	41,454.28	37,670.00
	5823 AUDIT SERVICES	15,500.00	16,500.00	16,500.00	17,000.00
	5825 COMPUTER SERVICES	24,216.00	25,442.00		33,757.00
	5826 ADVERTISING	1,854.67	1,794.92	1,024.77	1,795.00
	5829 OTHER BUS/ADMIN SERVICES				0.00
	5831 ABSENCE MANAGEMENT 7/1/16	6,781.20	7,255.88	7,255.88	7,256.00
	5838 HEP B VACCINE	-70.00			200.00
	5839 TB & FINGERPRINTING	2,759.00	3,449.00	2,942.55	5,479.00
	5843 SPEC.ED.TRANSP.-PRIVATE	24,884.50	80,289.00	36,541.06	79,783.00
	5844 FIELD TRIP/ASSEMBLY TRANS/ADMN	292,939.67	128,035.37	127,708.00	291,264.44
	5851 SPECIAL ED. TUITION	108,850.04	121,031.14	111,108.40	121,031.00
	5852 SPECIAL ED. RELATED SRV	125,888.93	32,865.35	13,729.25	159,974.00

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Fund		18-19	19-20	19-20	20-21
Major Range		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
Summary By	Object				
01	GENERAL FUND				
Expense:1000-7999					
Services and Operating Expenditures (5000 to 5999)					
(Continued...)					
5853	PRESCHOOL TUITION	13,859.80	48,598.64	67,118.00	7,369.39
5901	TELEPHONE	38,872.20	42,000.00	41,959.93	42,000.00
5902	CELL PHONES	809.91	4,320.00	543.66	7,376.00
5903	FAX	2,186.88	3,180.00	2,801.87	3,180.00
5904	ANYTIME MESSAGES	2,756.25	6,500.00	5,127.25	6,500.00
5905	INTERNET SERVICE (TI LIN)	180,230.77	160,185.00	159,542.02	160,184.00
5906	POSTAGE	18,504.64	3,497.62	1,842.50	9,880.00
5907	CABLE TV	543.86	1,000.00	576.00	1,000.00
SubTotal: Services and Operating Expenditures (5000 to 5999)		-3,070,583.56	-3,141,172.95	-3,036,557.33	-3,171,861.36
Capital Outlay (6000 to 6999)					
6210	BUILDING IMPROVEMENTS		9,419.00	9,419.00	
6404	COMPUTER/NETWORK EQUIPMENT		170,992.29	170,992.29	244,192.00
6405	TELECOMMUNICATIONS EQUIPMENT		109,322.94	109,322.94	156,123.00
6410	NEW EQUIPMENT	123,055.20	95,535.90	95,535.90	
SubTotal: Capital Outlay (6000 to 6999)		-123,055.20	-385,270.13	-385,270.13	-400,315.00
Other Outgo (7100 to 7499)					
7142	OTHR TUIT EX-COST TO CNTY	44,462.40	100,733.22	56,802.13	100,733.00
7283	ALL OTH TRNSFRS TO JPAS	99,948.07	95,790.42	95,790.42	95,790.00
7438	DEBT SERVICE - INTEREST	12,633.60			
7439	DEBT SERV-COPIER PRINC/INTERST	50,534.40	63,453.03	57,750.56	52,056.00
SubTotal: Other Outgo (7100 to 7499)		-207,578.47	-259,976.67	-210,343.11	-248,579.00
Interfund Transfers Out (7600 to 7629)					
7612	BTW GENERAL & SP RESERVE	35,000.00	99,385.35	99,385.35	35,000.00
7616	TO CAFETERIA FROM GENERAL		15,000.00	15,000.00	3,500.00
SubTotal: Interfund Transfers Out (7600 to 7629)		-35,000.00	-114,385.35	-114,385.35	-38,500.00
SubTotal: Expense:1000-7999		-30,511,613.13	-31,589,769.93	-31,131,004.68	-32,878,145.31
SubTotal: 01		1,038,853.50	-435,874.33	-2,640,125.28	-909,942.03

SAN MATEO COUNTY OFFICE OF EDUCATION  
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
20-21 Budget General Fund

Fund		Object	18-19 GL Actuals Amt	19-20 Est Actuals Amt	19-20 GL Actuals w/Enc Amt	20-21 Budget Amt
Major Range	Summary By					
Total			1,038,853.50	-435,874.33	-2,640,125.28	-909,942.03

000 – UNDESIGNATED

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

SAN MATEO COUNTY OFFICE OF EDUCATION  
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
20-21 Budget by Program

Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
000	NON SPECIFIED					
	Revenue:8000-8999					
	8000					
		8011 REV LIMIT ST AID CURR YR	172,044.00	67,931.00	148,648.00	67,931.00
		8021 HOMEOWNERS' EXEMPTION	76,531.77	74,053.00	37,143.20	74,053.00
		8041 SECURED ROLLS TAX	19,141,141.09	20,247,477.00	18,187,337.56	21,324,642.78
		8042 UNSECURED ROLL TAXES	988,585.61	990,734.00	1,008,088.83	1,004,488.00
		8043 PRIOR YEARS' TAXES	-32,022.65	-32,023.00	-12,894.27	-32,023.00
		8550 MANDATED COST REIMBURSE	291,577.00	42,190.00	41,665.00	42,190.00
		8590 ALL OTHER STATE REVENUES	2,458,489.62	1,509,180.47	1,512,180.47	1,341,586.72
		8660 INTEREST	146,877.03	108,820.27	113,443.63	108,820.27
		8689 ALL OTHR FEES & CONTRACTS	62,442.84	42,698.40	120,454.22	62,442.83
		8699 ALL OTHER LOCAL REVENUE	1,211.59	1,114.93	1,798.34	-1,237.32
		8980 CONTRIB FROM UNRESTR REV	-4,733,846.43	-5,856,229.71		-6,220,883.07
	SubTotal: 8000		18,573,031.47	17,195,946.36	21,157,864.98	17,772,011.21
	SubTotal: Revenue:8000-8999		18,573,031.47	17,195,946.36	21,157,864.98	17,772,011.21
	Expense:1000-7999					
	2000					
		2151 INSTRUCT.AIDE,ADDL.COMP		224.82	224.82	
	SubTotal: 2000		0.00	-224.82	-224.82	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	2,163,733.00	1,320,652.00	1,320,652.00	1,320,652.00
		3102 ST TEACH RETIRE SYS CLASS	10,435.00	7,016.00	7,016.00	7,016.00
		3201 PUBL EMPL RETIRE SYS CERT	7,408.00			
		3202 PUB EMPL RETIRE SYS CLASS	213,800.00	44.34	44.34	
		3312 OASDI/FICA - CLASSIFIED		13.26	13.26	
		3322 MEDICARE - CLASSIFIED		3.10	3.10	
		3502 ST UNEMPL INSUR CLASS		0.10	0.10	
		3602 WORKERS COMP INSUR CLASS		4.67	4.67	
		3981 RETRO BENEFITS-CERT			8.00	
	SubTotal: 3000		-2,395,376.00	-1,327,733.47	-1,327,741.47	-1,327,668.00



SAN MATEO COUNTY OFFICE OF EDUCATION  
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District 07 Hillsborough Elementary School District  
20-21 Budget by Program

Fund Manageme nt	Description		18-19 Actuals	19-20	19-20	20-21
	Summary By	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
000	NON SPECIFIED					
	Expense:1000-7999					
(Continued...)						
5000						
	5800	PROF/CNSLT SVCS, OPER EXP	24,542.85	15,960.22	2,403.63	15,960.00
	5820	TRANS INTEREST PAYABLE		34,850.00		
	SubTotal: 5000		-24,542.85	-50,810.22	-2,403.63	-15,960.00
7000						
	7612	BTW GENERAL & SP RESERVE	35,000.00	99,385.35	99,385.35	35,000.00
	7616	TO CAFETERIA FROM GENERAL		15,000.00	15,000.00	3,500.00
	SubTotal: 7000		-35,000.00	-114,385.35	-114,385.35	-38,500.00
	SubTotal: Expense:1000-7999		-2,454,918.85	-1,493,153.86	-1,444,755.27	-1,382,128.00
	SubTotal: 000		16,118,112.62	15,702,792.50	19,713,109.71	16,389,883.21

SAN MATEO COUNTY OFFICE OF EDUCATION  
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
20-21 Budget by Program

Fund	Manageme nt	Description		18-19 Actuals	19-20	19-20	20-21
	Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND						
(Continued...)							
0000	UNDESIGNATED						
	Revenue:8000-8999						
	8000						
	8699	ALL OTHER LOCAL REVENUE		2,613.60			
	SubTotal: 8000			2,613.60	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999			2,613.60	0.00	0.00	0.00
	Expense:1000-7999						
	3000						
	3981	RETRO BENEFITS-CERT		3,376.39		5,174.25	
	SubTotal: 3000			-3,376.39	0.00	-5,174.25	0.00
	SubTotal: Expense:1000-7999			-3,376.39	0.00	-5,174.25	0.00
	SubTotal: 0000			-762.79	0.00	-5,174.25	0.00

## 100 – REGULAR INSTRUCTION

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

SAN MATEO COUNTY OFFICE OF EDUCATION  
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
20-21 Budget by Program

Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
100	REGULAR INSTRUCTION					
	Revenue:8000-8999					
	8000					
		8011 REV LIMIT ST AID CURR YR		104,113.00		104,113.00
		8012 ED PROTECTION ACCT STATE AID	270,248.00	261,496.00	195,869.00	261,496.00
		8019 REV LIMIT ST AID PRI YRS	18.00			
		8699 ALL OTHER LOCAL REVENUE	3,242,531.40	3,226,287.00	3,226,675.90	3,209,656.00
	SubTotal: 8000		3,512,797.40	3,591,896.00	3,422,544.90	3,575,265.00
	SubTotal: Revenue:8000-8999		3,512,797.40	3,591,896.00	3,422,544.90	3,575,265.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	5,772,474.57	6,033,563.97	6,011,163.43	6,637,792.52
		1151 TEACHER,ADDL.COMPENSATION	67,219.80	34,660.65	43,452.84	58,100.00
		1171 TEACHER, SUBSTITUTES	124,275.96	194,131.00	160,478.58	150,416.00
		1351 SUPERINTENDENT,ADDL.COMP	1,800.00			
	SubTotal: 1000		-5,965,770.33	-6,262,355.62	-6,215,094.85	-6,846,308.52
	2000					
		2101 INSTRUCTIONAL AIDE SALARY	151,497.67	110,563.00	112,645.56	113,712.00
		2151 INSTRUCT.AIDE,ADDL.COMP	5,915.67	13,273.03	5,894.47	9,238.00
		2153 BEHAVIOR TECHNICIAN ADDL COMP			38.92	
		2171 INSTRUCT.AIDE, SUBSTITUTE	2,322.18	10,611.00	10,548.23	10,852.00
		2471 CLERICAL, SUBSTITUTE	94.50	48.00	48.00	
	SubTotal: 2000		-159,830.02	-134,495.03	-129,175.18	-133,802.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	945,105.96	1,059,607.00	1,033,867.60	973,816.00
		3102 ST TEACH RETIRE SYS CLASS		15.09	5.93	10.00
		3202 PUB EMPL RETIRE SYS CLASS	21,177.80	25,254.41	19,246.60	19,253.00
		3311 OASDI/FICA - CERTIFICATED	669.49	-9,849.00	4,477.56	8,656.00
		3312 OASDI/FICA - CLASSIFIED	9,955.56	-2,279.72	7,819.19	8,707.00
		3321 MEDICARE - CERTIFICATED	85,255.75	85,595.00	88,295.28	98,691.00

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Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
20-21 Budget by Program

Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
100	REGULAR INSTRUCTION					
	Expense:1000-7999					
	3000					
(Continued...)						
		3322 MEDICARE - CLASSIFIED	2,328.34	2,703.86	1,850.25	2,082.00
		3401 HLTH & WELFARE BNFT CERT	430,505.94	460,978.06	430,062.90	488,523.00
		3402 HLTH & WELFARE BNFT CLASS	9,824.16	15,920.00	10,495.12	15,262.00
		3501 ST UNEMPL INSUR CERT	2,939.40	2,963.00	3,044.48	3,396.00
		3502 ST UNEMPL INSUR CLASS	80.27	101.25	62.96	79.00
		3601 WORKERS COMP INSUR CERT	91,803.98	147,904.00	132,954.65	125,797.00
		3602 WORKERS COMP INSUR CLASS	2,507.55	12,828.30	2,752.00	3,196.00
		3901 OTHR BENEFITS, CERT POST	43,157.68	37,677.00	42,797.71	43,402.00
		3902 OTHR BENEFITS, CLASS POST	3,645.26	3,075.00	3,236.92	3,200.00
	SubTotal: 3000		-1,648,957.14	-1,842,493.25	-1,780,969.15	-1,794,070.00
	4000					
		4100 APRVD TXTBKS/COR CUR MTLs	85.88			2,000.00
		4210 OTHER BOOKS - STUDENT USE	1,333.80	1,789.00	1,775.38	
		4220 LIBRARY BOOKS	5,734.91	5,758.00	2,002.44	
		4230 OTHR BOOKS-NO STUDENT USE	209.88	200.00	199.72	1,150.00
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	156,056.04	155,718.64	116,813.34	136,089.00
		4330 SUBSCRIPTION-INSTRUCTION	2,703.07	1,000.00		1,000.00
		4350 NON INSTRUCTIONL SUPPLIES	15,300.17	20,200.00	13,726.28	19,010.00
		4352 GAS AND OIL		356.00	355.00	
		4410 INVENTORIED INST SUPPLY	4,562.70			1,600.00
		4450 INVNTRD NON-INST SUPPLY	15,169.68	1,900.00	1,862.50	2,500.00
	SubTotal: 4000		-201,156.13	-186,921.64	-136,734.66	-163,349.00
	5000					
		5200 TRAVEL AND CONFERENCES	4,325.05	3,280.00	2,567.50	28,184.00
		5300 DUES AND MEMBERSHIPS		2,997.00	2,997.00	
		5610 RENTAL/LEASE OF BUILDGS		-38.25	4,712.00	
		5807 CONSULTANT SERVICES	26,601.50	16,204.00	16,015.00	33,000.00
		5818 LICENSING (SOFTWRE,MOVIE,PROD)	31,896.18	57,086.50	51,484.51	44,789.00
		5819 OTHER SVC./OPERATING EXP	7,692.00	135.00	134.26	7,950.00

SAN MATEO COUNTY OFFICE OF EDUCATION  
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
20-21 Budget by Program

Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
100	REGULAR INSTRUCTION					
	Expense:1000-7999					
	5000					
(Continued...)						
		5839 TB & FINGERPRINTING				900.00
		5844 FIELD TRIP/ASSEMBLY TRANS/ADMN	158,455.52	127,682.87	127,708.00	152,581.44
		5906 POSTAGE	9.70	10.00	9.30	200.00
	SubTotal: 5000		-228,979.95	-207,357.12	-205,627.57	-267,604.44
	7000					
		7142 OTHR TUIT EX-COST TO CNTY	1,092.68			
	SubTotal: 7000		-1,092.68	0.00	0.00	0.00
	SubTotal: Expense:1000-7999		-8,205,786.25	-8,633,622.66	-8,467,601.41	-9,205,133.96
	SubTotal: 100		-4,692,988.85	-5,041,726.66	-5,045,056.51	-5,629,868.96

### 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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20-21 Budget by Program

Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
103	FEDERAL CLASS REDUCTION					
	Expense:1000-7999					
	1000					
		1171 TEACHER, SUBSTITUTES			1,664.00	
	SubTotal: 1000		0.00	0.00	-1,664.00	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT			109.11	
		3311 OASDI/FICA - CERTIFICATED			41.29	
		3321 MEDICARE - CERTIFICATED			24.14	
		3501 ST UNEMPL INSUR CERT			0.84	
		3601 WORKERS COMP INSUR CERT			36.34	
	SubTotal: 3000		0.00	0.00	-211.72	0.00
	4000					
		4230 OTHR BOOKS-NO STUDENT USE		155.10	155.10	
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		20,234.81	31,227.51	125.00
		4350 NON INSTRUCTIONL SUPPLIES		1,693.08	1,693.08	
	SubTotal: 4000		0.00	-22,082.99	-33,075.69	-125.00
	5000					
		5822 LEGAL FEES - OTHER OTHER		3,617.80	3,617.80	
	SubTotal: 5000		0.00	-3,617.80	-3,617.80	0.00
	7000					
		7142 OTHR TUIT EX-COST TO CNTY		2,363.22	2,363.22	2,363.00
	SubTotal: 7000		0.00	-2,363.22	-2,363.22	-2,363.00
	SubTotal: Expense:1000-7999		0.00	-28,064.01	-40,932.43	-2,488.00
	SubTotal: 103		0.00	-28,064.01	-40,932.43	-2,488.00



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

**PROPOSITION 20 – ALLOCATION OF LOTTERY FUNDS FOR INSTRUCTIONAL MATERIALS:**

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

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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
105	STATE INSTRUCTIONAL MTLS					
	Revenue:8000-8999					
	8000					
		8560 STATE LOTTERY REVENUE	95,642.99	68,553.47	6,275.83	65,758.50
	SubTotal: 8000		95,642.99	68,553.47	6,275.83	65,758.50
	SubTotal: Revenue:8000-8999		95,642.99	68,553.47	6,275.83	65,758.50
	Expense:1000-7999					
	4000					
		4100 APRVD TXTBKS/COR CUR MTLS	2,485.14	150,349.56	150,349.56	
		4110 APPROVED ST/BOARD TXTBOOK		2,085.04	2,068.99	
		4210 OTHER BOOKS - STUDENT USE	14,396.09	8,970.38	8,717.95	40,000.00
		4230 OTHR BOOKS-NO STUDENT USE	5,541.51	213.92	213.92	8,000.00
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	784.46	181.82	181.82	
		4315 TEST	1,017.99			
	SubTotal: 4000		-24,225.19	-161,800.72	-161,532.24	-48,000.00
	SubTotal: Expense:1000-7999		-24,225.19	-161,800.72	-161,532.24	-48,000.00
	SubTotal: 105		71,417.80	-93,247.25	-155,256.41	17,758.50

## 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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Fund Management		Description Object	18-19 Actuals	19-20	19-20	20-21
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
112	SUBSTITUTE STAFFING					
	Revenue:8000-8999					
	8000					
	8980	CONTRIB FROM UNRESTR REV	20,067.00	16,534.00		14,768.00
	SubTotal: 8000		20,067.00	16,534.00	0.00	14,768.00
	SubTotal: Revenue:8000-8999		20,067.00	16,534.00	0.00	14,768.00
	Expense:1000-7999					
	5000					
	5807	CONSULTANT SERVICES	25,597.50	28,761.75	30,588.50	18,918.00
	SubTotal: 5000		-25,597.50	-28,761.75	-30,588.50	-18,918.00
	SubTotal: Expense:1000-7999		-25,597.50	-28,761.75	-30,588.50	-18,918.00
	SubTotal: 112		-5,530.50	-12,227.75	-30,588.50	-4,150.00

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

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Fund Manageme nt		Description Summary By Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
111	CLASS SIZE - PARCEL TAX					
	Revenue:8000-8999					
	8000					
	8621	PARCEL TAXES	2,215,365.64	2,209,112.07	1,986,201.51	2,217,319.48
	SubTotal: 8000		2,215,365.64	2,209,112.07	1,986,201.51	2,217,319.48
	SubTotal: Revenue:8000-8999		2,215,365.64	2,209,112.07	1,986,201.51	2,217,319.48
	Expense:1000-7999					
	1000					
	1101	TEACHER SALARY	1,694,499.91	1,759,463.07	1,640,104.63	1,762,524.48
	1151	TEACHER,ADDL.COMPENSATION	78.00		180.00	
	1171	TEACHER, SUBSTITUTES	40,966.60		34,479.51	
	SubTotal: 1000		-1,735,544.51	-1,759,463.07	-1,674,764.14	-1,762,524.48
	3000					
	3101	ST TEACH RETIRE SYS CERT	280,329.24	282,519.00	281,916.31	272,628.00
	3311	OASDI/FICA - CERTIFICATED	155.17		1,428.57	
	3321	MEDICARE - CERTIFICATED	24,533.89	24,794.00	23,853.30	24,701.00
	3401	HLTH & WELFARE BNFT CERT	135,278.97	104,000.00	125,892.80	104,000.00
	3501	ST UNEMPL INSUR CERT	846.07	855.00	822.66	853.00
	3601	WORKERS COMP INSUR CERT	26,422.47	18,449.00	35,918.14	37,194.00
	3901	OTHR BENEFITS, CERT POST	11,280.32	18,232.00	7,332.40	15,419.00
	SubTotal: 3000		-478,846.13	-448,849.00	-477,164.18	-454,795.00
	SubTotal: Expense:1000-7999		-2,214,390.64	-2,208,312.07	-2,151,928.32	-2,217,319.48
	SubTotal: 111		975.00	800.00	-165,726.81	0.00

## 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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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
113	YOSEMITE FIELD TRIP					
	Revenue:8000-8999					
	8000					
	8699	ALL OTHER LOCAL REVENUE	147,564.99	89,880.00	90,625.00	57,761.00
	SubTotal: 8000		147,564.99	89,880.00	90,625.00	57,761.00
	SubTotal: Revenue:8000-8999		147,564.99	89,880.00	90,625.00	57,761.00
	Expense:1000-7999					
	1000					
	1151	TEACHER,ADDL.COMPENSATION	7,200.00			8,100.00
	1171	TEACHER, SUBSTITUTES	672.00			380.00
	1351	SUPERINTENDENT,ADDL.COMP	1,800.00			
	1352	PRINCIPAL,ADDL.COMP				1,800.00
	SubTotal: 1000		-9,672.00	0.00	0.00	-10,280.00
	2000					
	2151	INSTRUCT.AIDE,ADDL.COMP	1,110.98			
	SubTotal: 2000		-1,110.98	0.00	0.00	0.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	1,516.00	0.00		1,859.00
	3202	PUB EMPL RETIRE SYS CLASS	38.11			
	3312	OASDI/FICA - CLASSIFIED	48.02			
	3321	MEDICARE - CERTIFICATED	139.32	0.00		164.00
	3322	MEDICARE - CLASSIFIED	11.23			
	3501	ST UNEMPL INSUR CERT	4.81	0.00		7.00
	3502	ST UNEMPL INSUR CLASS	0.38			
	3601	WORKERS COMP INSUR CERT	150.02	0.00		210.00
	3602	WORKERS COMP INSUR CLASS	12.10			
	SubTotal: 3000		-1,919.99	0.00	0.00	-2,240.00
	5000					
	5839	TB & FINGERPRINTING		798.00	798.00	1,928.00



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Fund Management		Description Object	18-19 Actuals	19-20	19-20	20-21
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
113	YOSEMITE FIELD TRIP					
	Expense:1000-7999					
	5000					
(Continued...)						
	5844	FIELD TRIP/ASSEMBLY TRANS/ADMN	130,667.15	352.50		138,683.00
	SubTotal: 5000		-130,667.15	-1,150.50	-798.00	-140,611.00
	SubTotal: Expense:1000-7999		-143,370.12	-1,150.50	-798.00	-153,131.00
	SubTotal: 113		4,194.87	88,729.50	89,827.00	-95,370.00

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

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

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Fund Manageme nt		Description	18-19 Actuals	19-20	19-20	20-21
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
115	PHYSICAL EDUCATION					
Revenue:8000-8999						
8000						
	8699	ALL OTHER LOCAL REVENUE	6,912.37	5,120.00	5,120.00	
	8980	CONTRIB FROM UNRESTR REV	78,545.61	89,858.77		95,569.00
SubTotal: 8000			85,457.98	94,978.77	5,120.00	95,569.00
SubTotal: Revenue:8000-8999			85,457.98	94,978.77	5,120.00	95,569.00
Expense:1000-7999						
1000						
	1101	TEACHER SALARY	727,909.94	812,691.00	789,392.13	817,860.00
	1151	TEACHER,ADDL.COMPENSATION		8,000.00		8,000.00
	1171	TEACHER, SUBSTITUTES	15,278.36	405.00	2,980.00	405.00
SubTotal: 1000			-743,188.30	-821,096.00	-792,372.13	-826,265.00
3000						
	3101	ST TEACH RETIRE SYS CERT	103,232.08	105,790.00	114,657.14	111,549.00
	3201	PUBL EMPL RETIRE SYS CERT	21,260.01	25,199.00	24,032.54	26,198.00
	3311	OASDI/FICA - CERTIFICATED	7,320.19	8,057.00	7,455.05	8,368.00
	3321	MEDICARE - CERTIFICATED	10,561.02	11,121.00	10,949.61	12,004.00
	3401	HLTH & WELFARE BNFT CERT	60,116.60	65,000.00	68,952.40	65,000.00
	3501	ST UNEMPL INSUR CERT	357.89	383.00	377.58	416.00
	3601	WORKERS COMP INSUR CERT	11,177.59	21,329.77	16,487.97	18,075.00
	3901	OTHR BENEFITS, CERT POST	3,556.05	1,526.00	1,786.64	1,584.00
SubTotal: 3000			-217,581.43	-238,405.77	-244,698.93	-243,194.00
4000						
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	18,766.94	6,798.70	6,797.12	37,547.00
	4350	NON INSTRUCTIONL SUPPLIES		235.00	234.44	
SubTotal: 4000			-18,766.94	-7,033.70	-7,031.56	-37,547.00
5000						
	5818	LICENSING (SOFTWARE,MOVIE,PROD)		1,300.00	1,300.00	1,300.00

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District 07 Hillsborough Elementary School District  
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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
115		PHYSICAL EDUCATION				
		Expense:1000-7999				
		5000				
(Continued...)						
		SubTotal: 5000	0.00	-1,300.00	-1,300.00	-1,300.00
		SubTotal: Expense:1000-7999	-979,536.67	-1,067,835.47	-1,045,402.62	-1,108,306.00
		SubTotal: 115	-894,078.69	-972,856.70	-1,040,282.62	-1,012,737.00

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 Manageme nt	Description		18-19 Actuals	19-20	19-20	20-21
	Summary By	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
120	ELEMENTARY MUSIC					
	Revenue:8000-8999					
	8000					
	8699	ALL OTHER LOCAL REVENUE	5,840.26			
	SubTotal: 8000		5,840.26	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999		5,840.26	0.00	0.00	0.00
	Expense:1000-7999					
	1000					
	1101	TEACHER SALARY	463,090.20	481,200.00	487,818.67	499,153.00
	1171	TEACHER, SUBSTITUTES	6,467.08	372.00	4,244.51	372.00
	SubTotal: 1000		-469,557.28	-481,572.00	-492,063.18	-499,525.00
	2000					
	2151	INSTRUCT.AIDE,ADDL.COMP	39.36		1.04	
	SubTotal: 2000		-39.36	0.00	-1.04	0.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	75,982.42	78,674.00	83,906.89	80,613.00
	3202	PUB EMPL RETIRE SYS CLASS	7.11		0.21	
	3311	OASDI/FICA - CERTIFICATED	41.34	23.00		23.00
	3312	OASDI/FICA - CLASSIFIED	2.44		0.06	
	3321	MEDICARE - CERTIFICATED	6,633.16	6,887.00	6,895.25	7,297.00
	3322	MEDICARE - CLASSIFIED	0.57		0.01	
	3401	HLTH & WELFARE BNFT CERT	28,742.80	26,000.00	29,143.01	26,000.00
	3501	ST UNEMPL INSUR CERT	228.72	238.00	237.79	253.00
	3502	ST UNEMPL INSUR CLASS	0.02			
	3601	WORKERS COMP INSUR CERT	7,143.76	16,531.00	10,382.90	10,988.00
	3602	WORKERS COMP INSUR CLASS	0.61		0.02	
	3901	OTHR BENEFITS, CERT POST	4,332.49	3,485.00	3,060.39	3,700.00
	SubTotal: 3000		-123,115.44	-131,838.00	-133,626.53	-128,874.00
	4000					

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District 07 Hillsborough Elementary School District  
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Fund Manageme nt		Description Summary By    Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
120	ELEMENTARY MUSIC					
	Expense:1000-7999					
	4000					
(Continued...)						
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	23,607.94	849.00	983.64	7,745.00
		4350 NON INSTRUCTIONL SUPPLIES	16.65			
		4410 INVENTORIED INST SUPPLY	7,656.00			6,025.00
		SubTotal: 4000	-31,280.59	-849.00	-983.64	-13,770.00
	5000					
		5200 TRAVEL AND CONFERENCES	2,354.82			
		5610 RENTAL/LEASE OF BUILDGS	-2,665.33			
		5807 CONSULTANT SERVICES	1,225.00			
		5844 FIELD TRIP/ASSEMBLY TRANS/ADMN	2,671.90			
		SubTotal: 5000	-3,586.39	0.00	0.00	0.00
	7000					
		7283 ALL OTH TRNSFRS TO JPAS	-6,666.66			
		SubTotal: 7000	6,666.66	0.00	0.00	0.00
		SubTotal: Expense:1000-7999	-620,912.40	-614,259.00	-626,674.39	-642,169.00
		SubTotal: 120	-615,072.14	-614,259.00	-626,674.39	-642,169.00

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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
123	4-5 INSTRUMENTAL MUSIC					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	494.66			
	SubTotal: 8000		494.66	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999		494.66	0.00	0.00	0.00
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION	1,250.00			
		1171 TEACHER, SUBSTITUTES			804.00	
	SubTotal: 1000		-1,250.00	0.00	-804.00	0.00
	2000					
		2151 INSTRUCT.AIDE,ADDL.COMP	2,500.00		1,136.28	
	SubTotal: 2000		-2,500.00	0.00	-1,136.28	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	203.50		106.71	
		3202 PUB EMPL RETIRE SYS CLASS	451.60		224.07	
		3312 OASDI/FICA - CLASSIFIED	124.36		46.72	
		3321 MEDICARE - CERTIFICATED	17.80		11.65	
		3322 MEDICARE - CLASSIFIED	29.09		10.91	
		3501 ST UNEMPL INSUR CERT	0.61		0.40	
		3502 ST UNEMPL INSUR CLASS	1.06		0.38	
		3601 WORKERS COMP INSUR CERT	19.18		17.56	
		3602 WORKERS COMP INSUR CLASS	31.33		16.46	
	SubTotal: 3000		-878.53	0.00	-434.86	0.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	5,152.75	522.89	-139.07	
		4350 NON INSTRUCTIONL SUPPLIES	16.65	722.48	722.48	
	SubTotal: 4000		-5,169.40	-1,245.37	-583.41	0.00



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Fund Manageme nt	Description		18-19 Actuals	19-20	19-20	20-21
	Summary By	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
123	4-5 INSTRUMENTAL MUSIC					
	Expense:1000-7999					
	4000					
(Continued...)						
	5000					
		5610 RENTAL/LEASE OF BUILDGS	642.66			
		5807 CONSULTANT SERVICES	4,170.00			
		5844 FIELD TRIP/ASSEMBLY TRANS/ADMN	1,145.10			
	SubTotal: 5000		-5,957.76	0.00	0.00	0.00
	7000					
		7283 ALL OTH TRNSFRS TO JPAS	83,637.23	73,444.07	73,444.07	73,444.00
	SubTotal: 7000		-83,637.23	-73,444.07	-73,444.07	-73,444.00
	SubTotal: Expense:1000-7999		-99,392.92	-74,689.44	-76,402.62	-73,444.00
	SubTotal: 123		-98,898.26	-74,689.44	-76,402.62	-73,444.00

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Fund Manageme nt		Description	18-19 Actuals	19-20	19-20	20-21
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
124	6-8 INSTRUMENTAL MUSIC					
Revenue:8000-8999						
8000						
	8699	ALL OTHER LOCAL REVENUE	8,887.02			
SubTotal: 8000			8,887.02	0.00	0.00	0.00
SubTotal: Revenue:8000-8999			8,887.02	0.00	0.00	0.00
Expense:1000-7999						
1000						
	1151	TEACHER,ADDL.COMPENSATION	1,800.00			
	1171	TEACHER, SUBSTITUTES	1,106.00			
	1351	SUPERINTENDENT,ADDL.COMP	600.00			
SubTotal: 1000			-3,506.00	0.00	0.00	0.00
3000						
	3101	ST TEACH RETIRE SYS CERT	494.59			
	3311	OASDI/FICA - CERTIFICATED	29.02			
	3321	MEDICARE - CERTIFICATED	49.83			
	3501	ST UNEMPL INSUR CERT	1.71			
	3601	WORKERS COMP INSUR CERT	53.67			
SubTotal: 3000			-628.82	0.00	0.00	0.00
4000						
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	3,136.55			
	4350	NON INSTRUCTIONL SUPPLIES	16.65			
SubTotal: 4000			-3,153.20	0.00	0.00	0.00
5000						
	5610	RENTAL/LEASE OF BUILDGS	642.67			
	5807	CONSULTANT SERVICES	750.00			
SubTotal: 5000			-1,392.67	0.00	0.00	0.00

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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
124		6-8 INSTRUMENTAL MUSIC				
		Expense:1000-7999				
(Continued...)						
		SubTotal: Expense:1000-7999	-8,680.69	0.00	0.00	0.00
		SubTotal: 124	206.33	0.00	0.00	0.00

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 Manageme nt	Description		18-19 Actuals GL Actuals Amt	19-20 Est Actuals Amt	19-20 GL Actuals w/Enc Amt	20-21 Budget Amt
	Summary By	Object				
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	262,470.28	279,339.00	282,224.27	306,149.00
	SubTotal: 1000		-262,470.28	-279,339.00	-282,224.27	-306,149.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	43,291.39	46,649.00	48,260.27	49,443.00
	3321	MEDICARE - CERTIFICATED	3,874.60	4,127.00	4,155.79	4,517.00
	3401	HLTH & WELFARE BNFT CERT	10,095.09	11,050.00	9,973.36	11,050.00
	3501	ST UNEMPL INSUR CERT	133.57	143.00	143.36	155.00
	3601	WORKERS COMP INSUR CERT	4,172.86	3,071.00	6,257.68	6,801.00
	3901	OTHR BENEFITS, CERT POST	4,743.27	5,230.00	4,377.75	5,348.00
	SubTotal: 3000		-66,310.78	-70,270.00	-73,168.21	-77,314.00
	SubTotal: Expense:1000-7999		-328,781.06	-349,609.00	-355,392.48	-383,463.00
	SubTotal: 125		-208,781.06	-229,609.00	-235,392.48	-263,463.00

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 Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
130	MEDIA CENTER					
	Revenue:8000-8999					
	8000					
		8560 STATE LOTTERY REVENUE	223,572.03	212,323.00	131,717.38	212,323.00
		8699 ALL OTHER LOCAL REVENUE	64,198.97	54,098.00	46,854.21	37,000.00
	SubTotal: 8000		287,771.00	266,421.00	178,571.59	249,323.00
	SubTotal: Revenue:8000-8999		287,771.00	266,421.00	178,571.59	249,323.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	451,627.76	483,172.80	497,585.40	478,101.00
		1171 TEACHER, SUBSTITUTES	8,346.00		2,824.00	
	SubTotal: 1000		-459,973.76	-483,172.80	-500,409.40	-478,101.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	78,956.41	80,769.00	85,233.89	81,316.00
		3311 OASDI/FICA - CERTIFICATED	53.21			
		3321 MEDICARE - CERTIFICATED	6,482.63	7,013.00	7,064.68	7,301.00
		3401 HLTH & WELFARE BNFT CERT	43,589.45	49,096.19	42,735.86	39,000.00
		3501 ST UNEMPL INSUR CERT	223.51	242.00	243.59	251.00
		3601 WORKERS COMP INSUR CERT	6,981.53	5,219.00	10,638.02	10,994.00
		3901 OTHR BENEFITS, CERT POST	157.14			
	SubTotal: 3000		-136,443.88	-142,339.19	-145,916.04	-138,862.00
	4000					
		4220 LIBRARY BOOKS	22,083.09	12,375.00	22,142.88	7,500.00
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	2,027.04	2,992.00	2,185.10	2,470.00
		4330 SUBSCRIPTION-INSTRUCTION	362.98	555.00	554.00	951.00
		4350 NON INSTRUCTIONL SUPPLIES	1,232.82	3,135.00	3,133.71	2,580.00
	SubTotal: 4000		-25,705.93	-19,057.00	-28,015.69	-13,501.00
	5000					
		5300 DUES AND MEMBERSHIPS	245.00			

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Fund Management		Description Summary By Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
130	MEDIA CENTER					
	Expense:1000-7999					
	5000					
(Continued...)						
		5804 FILM/VIDEO STRM CONTRACTS	5,547.96	5,539.10	5,539.10	8,000.00
		5807 CONSULTANT SERVICES		6,736.24	6,736.24	
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	19,143.39	3,762.00	3,762.00	18,929.00
	SubTotal: 5000		-24,936.35	-16,037.34	-16,037.34	-26,929.00
	SubTotal: Expense:1000-7999		-647,059.92	-660,606.33	-690,378.47	-657,393.00
	SubTotal: 130		-359,288.92	-394,185.33	-511,806.88	-408,070.00



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

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Fund Manageme nt	Description Summary By Object	18-19 Actuals	19-20	19-20	20-21
		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
(Continued...)					
135	MATH/SCIENCE ENRICHMENT				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE		1,000.00	1,000.00	
	SubTotal: 8000	0.00	1,000.00	1,000.00	0.00
	SubTotal: Revenue:8000-8999	0.00	1,000.00	1,000.00	0.00
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	312,827.86	324,367.00	325,266.58	340,716.00
	1151 TEACHER,ADDL.COMPENSATION			180.00	
	1171 TEACHER, SUBSTITUTES	7,961.99		1,844.00	
	SubTotal: 1000	-320,789.85	-324,367.00	-327,290.58	-340,716.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	52,159.09	53,334.00	55,867.52	55,025.00
	3311 OASDI/FICA - CERTIFICATED			23.56	
	3321 MEDICARE - CERTIFICATED	4,651.57	4,695.00	4,698.60	5,006.00
	3401 HLTH & WELFARE BNFT CERT	18,255.48	25,937.56	23,817.84	13,000.00
	3501 ST UNEMPL INSUR CERT	160.39	162.00	161.98	173.00
	3601 WORKERS COMP INSUR CERT	5,009.59	3,493.00	7,074.97	7,537.00
	3901 OTHR BENEFITS, CERT POST	3,007.68	4,411.00	1,724.00	4,470.00
	SubTotal: 3000	-83,243.80	-92,032.56	-93,368.47	-85,211.00
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	1,658.49			1,000.00
	SubTotal: 4000	-1,658.49	0.00	0.00	-1,000.00
	5000				
	5200 TRAVEL AND CONFERENCES	1,527.52			
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	1,500.00			
	SubTotal: 5000	-3,027.52	0.00	0.00	0.00

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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
135		MATH/SCIENCE ENRICHMENT				
		Expense:1000-7999				
(Continued...)						
		SubTotal: Expense:1000-7999	-408,719.66	-416,399.56	-420,659.05	-426,927.00
		SubTotal: 135	-408,719.66	-415,399.56	-419,659.05	-426,927.00

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 Management		Description Summary By Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
140	FOREIGN LANGUAGE					
	Expense:1000-7999					
	1000					
	1101	TEACHER SALARY	81,643.00	85,478.00	88,897.00	96,135.00
	1171	TEACHER, SUBSTITUTES	624.00		624.00	
	SubTotal: 1000		-82,267.00	-85,478.00	-89,521.00	-96,135.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	13,393.09	14,276.00	15,308.08	15,526.00
	3321	MEDICARE - CERTIFICATED	1,192.86	1,240.00	1,298.04	1,394.00
	3401	HLTH & WELFARE BNFT CERT	10,170.53	13,000.00	10,096.19	13,000.00
	3501	ST UNEMPL INSUR CERT	41.12	42.00	44.73	48.00
	3601	WORKERS COMP INSUR CERT	1,284.68	922.00	1,954.61	2,099.00
	SubTotal: 3000		-26,082.28	-29,480.00	-28,701.65	-32,067.00
	SubTotal: Expense:1000-7999		-108,349.28	-114,958.00	-118,222.65	-128,202.00
	SubTotal: 140		-108,349.28	-114,958.00	-118,222.65	-128,202.00

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

In 2014-15, the District's adopted Technology Plan calls for replacing the retiring computer lab specialist with additional contracted services to maintain the District's technology devices. In addition, 1.25 FTE Teachers on Assignment was hired for a two-year period to support teachers to integrate the use of technology with Common Core. The one-time Educator Effectiveness funding the District received allowed 1.5 TOSA in 2016-17.

In 2018-19, the District ended its contract with the Technology Consultants and instead hired 1.0 FTE Information Technology Manager to upgrade the District's overdue Technology infrastructure and another 1.0 FTE Information Technology Specialist, both classified positions. The program also shares its budget to support the district's update of IT infrastructure in 19-20 and 20-21. The program also pays for the salary and benefits for the Data Systems Specialist.

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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
160	EDUCATIONAL TECHNOLOGY					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	60.00			60.00
	SubTotal: 8000		60.00	0.00	0.00	60.00
	SubTotal: Revenue:8000-8999		60.00	0.00	0.00	60.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	125,332.00	127,667.00	134,177.80	137,420.00
		1151 TEACHER,ADDL.COMPENSATION			2,700.00	
		1171 TEACHER, SUBSTITUTES	2,338.11			
		1303 DIRECTOR SALARY	204,640.04	204,640.00	210,845.08	218,085.00
		1353 DIRECTOR, ADDL.COMP	864.00	864.00	792.00	864.00
	SubTotal: 1000		-333,174.15	-333,171.00	-348,514.88	-356,369.00
	2000					
		2401 CLERICAL SALARIES	74,335.56	95,506.14	95,506.14	93,051.00
		2451 CLERICAL, ADDL. COMP	7,378.08	600.00		600.00
	SubTotal: 2000		-81,713.64	-96,106.14	-95,506.14	-93,651.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	48,715.40	55,639.00	59,460.55	57,553.00
		3202 PUB EMPL RETIRE SYS CLASS	13,419.58	15,777.00	19,415.18	19,262.00
		3312 OASDI/FICA - CLASSIFIED	5,115.12	4,795.00	5,973.96	5,851.00
		3321 MEDICARE - CERTIFICATED	4,853.22	4,854.00	5,074.39	5,193.00
		3322 MEDICARE - CLASSIFIED	1,196.27	1,121.00	1,397.16	1,368.00
		3401 HLTH & WELFARE BNFT CERT	12,495.63	13,000.00	12,350.68	13,000.00
		3402 HLTH & WELFARE BNFT CLASS	2,669.80		2,593.00	
		3501 ST UNEMPL INSUR CERT	167.38	168.00	174.97	179.00
		3502 ST UNEMPL INSUR CLASS	41.21	39.00	48.18	47.00
		3601 WORKERS COMP INSUR CERT	5,226.77	14,997.00	7,640.86	7,820.00
		3602 WORKERS COMP INSUR CLASS	1,288.36	2,015.00	2,103.78	2,060.00

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Fund Manageme nt		Description Summary By    Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
160	EDUCATIONAL TECHNOLOGY					
	Expense:1000-7999					
	3000					
(Continued...)						
		3901 OTHR BENEFITS, CERT POST	1,528.89	1,608.00	1,441.30	1,744.00
		3902 OTHR BENEFITS, CLASS POST	1,088.51	636.00	1,287.63	716.00
		SubTotal: 3000	-97,806.14	-114,649.00	-118,961.64	-114,793.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	7,567.23	13,000.00	4,063.28	13,000.00
		4350 NON INSTRUCTIONL SUPPLIES	138.31	1,000.00		1,000.00
		4450 INVNTRD NON-INST SUPPLY		1,000.00		1,000.00
		SubTotal: 4000	-7,705.54	-15,000.00	-4,063.28	-15,000.00
	5000					
		5200 TRAVEL AND CONFERENCES	11,549.19	2,500.00	88.27	2,500.00
		5300 DUES AND MEMBERSHIPS	1,525.00	1,500.00	1,525.00	1,500.00
		5635 CONTRACT EQUIPMENT REPAIR		1,000.00		1,000.00
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	72,575.13	72,907.42	71,242.02	72,907.00
		SubTotal: 5000	-85,649.32	-77,907.42	-72,855.29	-77,907.00
		SubTotal: Expense:1000-7999	-606,048.79	-636,833.56	-639,901.23	-657,720.00
		SubTotal: 160	-605,988.79	-636,833.56	-639,901.23	-657,660.00



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

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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
161	TECHNOLOGY-INSURANCE					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	14,795.00	12,460.00	11,760.00	11,000.00
	SubTotal: 8000		14,795.00	12,460.00	11,760.00	11,000.00
	SubTotal: Revenue:8000-8999		14,795.00	12,460.00	11,760.00	11,000.00
	Expense:1000-7999					
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	13,745.00	11,000.00		11,000.00
	SubTotal: 4000		-13,745.00	-11,000.00	0.00	-11,000.00
	SubTotal: Expense:1000-7999		-13,745.00	-11,000.00	0.00	-11,000.00
	SubTotal: 161		1,050.00	1,460.00	11,760.00	0.00

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

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

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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
185	TV ARTS					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	10,000.00	10,000.00	10,000.00	10,000.00
	SubTotal: 8000		10,000.00	10,000.00	10,000.00	10,000.00
	SubTotal: Revenue:8000-8999		10,000.00	10,000.00	10,000.00	10,000.00
	Expense:1000-7999					
	2000					
		2204 COMPUTER TECHNICIAN, SAL	64,672.04	66,683.00	47,617.98	66,683.00
		2251 MAINT/OPER, ADDL. COMP	189.55			
		2254 COMPUTER TECH, ADDL. COMP	500.00			
	SubTotal: 2000		-65,361.59	-66,683.00	-47,617.98	-66,683.00
	3000					
		3102 ST TEACH RETIRE SYS CLASS	10,640.84	11,136.00		11,136.00
		3202 PUB EMPL RETIRE SYS CLASS			8,698.72	
		3312 OASDI/FICA - CLASSIFIED			2,514.99	
		3322 MEDICARE - CLASSIFIED	943.79	967.00	612.90	967.00
		3402 HLTH & WELFARE BNFT CLASS	10,007.24	10,524.00	8,683.00	10,524.00
		3502 ST UNEMPL INSUR CLASS	32.54	33.00	21.15	33.00
		3602 WORKERS COMP INSUR CLASS	1,016.44	719.00	922.93	719.00
		3902 OTHR BENEFITS, CLASS POST			1,463.50	
	SubTotal: 3000		-22,640.85	-23,379.00	-22,917.19	-23,379.00
	4000					
		4230 OTHR BOOKS-NO STUDENT USE	57.08			
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	6,962.60	3,589.00	4,280.28	10,000.00
		4350 NON INSTRUCTIONL SUPPLIES	756.43	982.00	1,553.70	
		4410 INVENTORIED INST SUPPLY	4,473.40	5,429.00	3,747.81	
	SubTotal: 4000		-12,249.51	-10,000.00	-9,581.79	-10,000.00
	5000					

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Fund Management		Description Object	18-19 Actuals	19-20	19-20	20-21
Summary By			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)	3,240.24		2,091.64	
	SubTotal: 5000		-3,240.24	0.00	-2,091.64	0.00
	SubTotal: Expense:1000-7999		-103,492.19	-100,062.00	-82,208.60	-100,062.00
	SubTotal: 185		-93,492.19	-90,062.00	-72,208.60	-90,062.00

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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Fund	Manageme	nt	Description	18-19 Actuals	19-20	19-20	20-21
Summary By	Object			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND						
(Continued...)							
190	SUMMER SCHOOL						
Revenue:8000-8999							
8000							
	8980	CONTRIB FROM UNRESTR REV		58,022.56	74,286.47		74,286.47
SubTotal: 8000				58,022.56	74,286.47	0.00	74,286.47
SubTotal: Revenue:8000-8999				58,022.56	74,286.47	0.00	74,286.47
Expense:1000-7999							
1000							
	1101	TEACHER SALARY		36,410.30	33,892.90	37,896.59	33,892.90
	1171	TEACHER, SUBSTITUTES			531.00		531.00
SubTotal: 1000				-36,410.30	-34,423.90	-37,896.59	-34,423.90
2000							
	2101	INSTRUCTIONAL AIDE SALARY		12,748.96	14,182.76	11,346.77	14,182.76
	2123	BEHAVIOR TECHNICIAN			11,575.00	11,574.17	11,575.00
	2171	INSTRUCT.AIDE, SUBSTITUTE			624.88		624.88
SubTotal: 2000				-12,748.96	-26,382.64	-22,920.94	-26,382.64
3000							
	3101	ST TEACH RETIRE SYS CERT		4,430.64	8,302.56	5,481.08	8,302.56
	3202	PUB EMPL RETIRE SYS CLASS		2,137.13	2,273.91	3,979.88	2,273.91
	3311	OASDI/FICA - CERTIFICATED			33.00		33.00
	3312	OASDI/FICA - CLASSIFIED		790.43	975.16	1,421.10	975.16
	3321	MEDICARE - CERTIFICATED		527.96	563.07	549.50	563.07
	3322	MEDICARE - CLASSIFIED		184.86	228.07	332.36	228.07
	3501	ST UNEMPL INSUR CERT		18.21	19.15	18.95	19.15
	3502	ST UNEMPL INSUR CLASS		6.39	7.85	11.46	7.85
	3601	WORKERS COMP INSUR CERT		568.60	1,154.70	827.43	1,160.70
	3602	WORKERS COMP INSUR CLASS		199.08	500.46	500.46	500.46
SubTotal: 3000				-8,863.30	-14,057.93	-13,122.22	-14,063.93
7000							

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Fund Management		Description Object	18-19 Actuals	19-20	19-20	20-21
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
190	SUMMER SCHOOL					
	Expense:1000-7999					
	7000					
(Continued...)						
		7283 ALL OTH TRNSFRS TO JPAS	22,977.50	22,346.35	22,346.35	22,346.00
	SubTotal: 7000		-22,977.50	-22,346.35	-22,346.35	-22,346.00
	SubTotal: Expense:1000-7999		-81,000.06	-97,210.82	-96,286.10	-97,216.47
	SubTotal: 190		-22,977.50	-22,924.35	-96,286.10	-22,930.00



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

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Fund Manageme nt		Description Object	18-19 Actuals	19-20	19-20	20-21
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
220	PHYSICALLY HANDICAPPED					
	Expense:1000-7999					
	5000					
		5807 CONSULTANT SERVICES	5,195.25	2,380.00	2,380.00	9,525.00
	SubTotal: 5000		-5,195.25	-2,380.00	-2,380.00	-9,525.00
	SubTotal: Expense:1000-7999		-5,195.25	-2,380.00	-2,380.00	-9,525.00
	SubTotal: 220		-5,195.25	-2,380.00	-2,380.00	-9,525.00

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

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

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

## 230 - RESOURCE SPECIALIST PROGRAM

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

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

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

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

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

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Fund Manageme nt		Description Object	18-19 Actuals	19-20	19-20	20-21
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
230	RESOURCE SPECIALIST					
Revenue:8000-8999						
8000						
	8097	PROPERTY TAXES TRANSFERS	614,719.26	620,987.61		637,093.78
	8181	SP ED ENTITL PER UDC	236,834.32	230,175.99	205,759.15	215,095.85
	8182	SP ED DISCRETNARY GRANTS	54.37	2,565.14	0.03	
	8677	INTERAGENCY SVCS BETW LEA	102,732.00	38,240.56		102,732.00
	8980	CONTRIB FROM UNRESTR REV	1,695,924.51	1,869,675.26		2,041,054.34
SubTotal: 8000			2,650,264.46	2,761,644.56	205,759.18	2,995,975.97
SubTotal: Revenue:8000-8999			2,650,264.46	2,761,644.56	205,759.18	2,995,975.97
Expense:1000-7999						
1000						
	1101	TEACHER SALARY	1,112,153.18	1,038,385.00	1,009,713.26	1,111,692.00
	1151	TEACHER,ADDL.COMPENSATION	480.00	9,800.00	724.85	9,800.00
	1171	TEACHER, SUBSTITUTES	15,758.25	33,962.00	57,932.80	3,962.00
SubTotal: 1000			-1,128,391.43	-1,082,147.00	-1,068,370.91	-1,125,454.00
2000						
	2101	INSTRUCTIONAL AIDE SALARY	778,644.87	908,141.52	895,710.30	998,958.97
	2151	INSTRUCT.AIDE,ADDL.COMP	1,842.74	5,372.00	1,605.05	5,372.00
	2171	INSTRUCT.AIDE, SUBSTITUTE	42,323.07	18,308.00	24,438.83	50,082.00
	2451	CLERICAL, ADDL. COMP		2,900.00		2,900.00
SubTotal: 2000			-822,810.68	-934,721.52	-921,754.18	-1,057,312.97
3000						
	3101	ST TEACH RETIRE SYS CERT	181,040.75	177,479.78	177,460.78	179,538.00
	3102	ST TEACH RETIRE SYS CLASS			5,402.54	5,161.00
	3202	PUB EMPL RETIRE SYS CLASS	142,316.95	175,769.00	176,232.67	191,955.00
	3311	OASDI/FICA - CERTIFICATED	206.76	853.00	1,693.84	853.00
	3312	OASDI/FICA - CLASSIFIED	45,608.99	52,084.00	51,088.70	61,698.00
	3321	MEDICARE - CERTIFICATED	15,359.49	15,334.00	14,763.54	16,367.00
	3322	MEDICARE - CLASSIFIED	10,666.59	12,653.00	12,173.24	15,440.00

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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
230	RESOURCE SPECIALIST					
	Expense:1000-7999					
	3000					
(Continued...)						
		3401 HLTH & WELFARE BNFT CERT	99,390.09	81,000.00	84,540.18	104,000.00
		3402 HLTH & WELFARE BNFT CLASS	126,057.93	131,791.95	138,349.06	151,026.00
		3501 ST UNEMPL INSUR CERT	528.78	530.00	509.00	564.00
		3502 ST UNEMPL INSUR CLASS	367.81	437.00	419.02	521.00
		3601 WORKERS COMP INSUR CERT	16,542.55	24,222.55	22,230.91	24,644.00
		3602 WORKERS COMP INSUR CLASS	11,484.49	19,092.62	18,296.19	23,295.00
		3901 OTHR BENEFITS, CERT POST	6,805.38	6,499.00	4,843.85	3,256.00
		3902 OTHR BENEFITS, CLASS POST	15,003.24	15,190.00	16,545.20	20,115.00
	SubTotal: 3000		-671,379.80	-712,935.90	-724,548.72	-798,433.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	921.56	5,000.00	6,863.53	3,501.00
		4315 TEST	2,170.73	3,000.00	4,657.73	
		4330 SUBSCRIPTION-INSTRUCTION		750.00		750.00
		4350 NON INSTRUCTIONL SUPPLIES	523.11	250.00	14.64	250.00
		4410 INVENTORIED INST SUPPLY		5,000.00		5,000.00
		4450 INVNTRD NON-INST SUPPLY	613.19			
	SubTotal: 4000		-4,228.59	-14,000.00	-11,535.90	-9,501.00
	5000					
		5200 TRAVEL AND CONFERENCES	1,724.92	4,875.00	6,770.82	4,875.00
		5635 CONTRACT EQUIPMENT REPAIR		400.00	49.00	400.00
		5807 CONSULTANT SERVICES		12,640.00	2,640.00	
		5818 LICENSING (SOFTWRE,MOVIE,PROD)	7,249.35		3,636.32	
	SubTotal: 5000		-8,974.27	-17,915.00	-13,096.14	-5,275.00
	SubTotal: Expense:1000-7999		-2,635,784.77	-2,761,719.42	-2,739,305.85	-2,995,975.97
	SubTotal: 230		14,479.69	-74.86	-2,533,546.67	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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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
240	SPEECH THERAPY					
	Revenue:8000-8999					
	8000					
		8182 SP ED DISCRETNARY GRANTS		74.86		
		8980 CONTRIB FROM UNRESTR REV	930,341.36	959,207.01		1,026,963.72
	SubTotal: 8000		930,341.36	959,281.87	0.00	1,026,963.72
	SubTotal: Revenue:8000-8999		930,341.36	959,281.87	0.00	1,026,963.72
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	710,858.64	708,615.00	728,990.78	766,930.72
		1151 TEACHER,ADDL.COMPENSATION	3,055.11	12,222.00	5,227.35	12,222.00
		1171 TEACHER, SUBSTITUTES	11,472.24	22,600.00		22,600.00
	SubTotal: 1000		-725,385.99	-743,437.00	-734,218.13	-801,752.72
	2000					
		2171 INSTRUCT.AIDE, SUBSTITUTE			52.50	
	SubTotal: 2000		0.00	0.00	-52.50	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	118,080.41	122,304.46	125,544.57	123,061.00
		3311 OASDI/FICA - CERTIFICATED		2,159.00		2,159.00
		3312 OASDI/FICA - CLASSIFIED			3.26	
		3321 MEDICARE - CERTIFICATED	10,527.76	10,825.00	10,637.76	11,601.00
		3322 MEDICARE - CLASSIFIED			0.76	
		3401 HLTH & WELFARE BNFT CERT	48,408.86	47,000.00	46,709.66	52,000.00
		3501 ST UNEMPL INSUR CERT	363.08	375.00	366.88	398.00
		3502 ST UNEMPL INSUR CLASS			0.03	
		3601 WORKERS COMP INSUR CERT	11,337.91	16,046.40	16,018.40	17,466.00
		3602 WORKERS COMP INSUR CLASS		1.15	1.15	
		3901 OTHR BENEFITS, CERT POST	3,757.01	3,197.00	2,707.30	3,256.00
	SubTotal: 3000		-192,475.03	-201,908.01	-201,989.77	-209,941.00



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Fund Manageme nt		Description	18-19 Actuals	19-20	19-20	20-21
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					
(Continued...)						
4000						
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	1,195.75	2,000.00	3,390.74	2,000.00
	4315	TEST	6,958.67	1,500.00	3,951.74	1,500.00
	4330	SUBSCRIPTION-INSTRUCTION		750.00		750.00
	SubTotal: 4000		-8,154.42	-4,250.00	-7,342.48	-4,250.00
5000						
	5200	TRAVEL AND CONFERENCES	1,079.34	1,074.86	3,471.84	1,000.00
	5300	DUES AND MEMBERSHIPS		20.00		20.00
	5807	CONSULTANT SERVICES	3,391.53	8,592.00	5,229.00	10,000.00
	5818	LICENSING (SOFTWARE,MOVIE,PROD)			48.00	
	SubTotal: 5000		-4,470.87	-9,686.86	-8,748.84	-11,020.00
	SubTotal: Expense:1000-7999		-930,486.31	-959,281.87	-952,351.72	-1,026,963.72
	SubTotal: 240		-144.95	0.00	-952,351.72	0.00

## 270 - NON-PUBLIC SCHOOL SERVICE

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

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Fund Manageme nt	Description		18-19 Actuals	19-20	19-20	20-21
	Summary By	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
270	NON-PUBLIC SCHOOL SERVICE					
	Revenue:8000-8999					
	8000					
	8097	PROPERTY TAXES TRANSFERS	68,302.14	68,998.62	610,785.06	70,788.19
	8181	SP ED ENTITL PER UDC	7,639.82	14,652.70		23,493.06
	8182	SP ED DISCRETNARY GRANTS	5,076.21	4,351.79		7,369.39
	8319	OTHER ST APPORTNMNT-PR YR	14,914.00			
	8699	ALL OTHER LOCAL REVENUE				560.00
	8980	CONTRIB FROM UNRESTR REV	262,788.13	240,564.61		347,788.81
	SubTotal: 8000		358,720.30	328,567.72	610,785.06	449,999.45
	SubTotal: Revenue:8000-8999		358,720.30	328,567.72	610,785.06	449,999.45
	Expense:1000-7999					
	4000					
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS			115.00	
	SubTotal: 4000		0.00	0.00	-115.00	0.00
	5000					
	5100	Subagreements for Services	127,541.63	139,472.59	117,714.66	161,625.06
	5807	CONSULTANT SERVICES		28,000.00	28,000.00	
	5809	HEALTH SCREENING	59.20			
	5851	SPECIAL ED. TUITION	108,850.04	121,031.14	111,108.40	121,031.00
	5852	SPECIAL ED. RELATED SRV	125,888.93	32,865.35	13,729.25	159,974.00
	5853	PRESCHOOL TUITION	4,655.80	7,198.64	12,414.85	7,369.39
	SubTotal: 5000		-366,995.60	-328,567.72	-282,967.16	-449,999.45
	SubTotal: Expense:1000-7999		-366,995.60	-328,567.72	-283,082.16	-449,999.45
	SubTotal: 270		-8,275.30	0.00	327,702.90	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 Manageme nt		Description	18-19 Actuals	19-20	19-20	20-21
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
290	Occupational Therapy					
Revenue:8000-8999						
8000						
	8980	CONTRIB FROM UNRESTR REV	295,251.46	329,243.18		335,146.00
SubTotal: 8000			295,251.46	329,243.18	0.00	335,146.00
SubTotal: Revenue:8000-8999			295,251.46	329,243.18	0.00	335,146.00
Expense:1000-7999						
2000						
	2121	Occupational Therapist	220,956.04	235,403.70	235,403.70	243,644.00
SubTotal: 2000			-220,956.04	-235,403.70	-235,403.70	-243,644.00
3000						
	3202	PUB EMPL RETIRE SYS CLASS	39,909.07	46,925.00	46,423.98	50,435.00
	3312	OASDI/FICA - CLASSIFIED	13,164.97	14,068.00	14,052.10	15,131.00
	3322	MEDICARE - CLASSIFIED	3,078.90	3,289.00	3,286.37	3,538.00
	3402	HLTH & WELFARE BNFT CLASS	11,347.08	20,524.00	11,699.88	10,524.00
	3502	ST UNEMPL INSUR CLASS	106.18	113.00	113.33	121.00
	3602	WORKERS COMP INSUR CLASS	3,315.91	4,948.64	4,948.64	5,328.00
	3902	OTHR BENEFITS, CLASS POST	206.65	588.00	276.82	375.00
SubTotal: 3000			-71,128.76	-90,455.64	-80,801.12	-85,452.00
4000						
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	1,398.15	2,272.90	2,179.06	5,522.00
	4315	TEST	1,067.76	845.74	717.48	298.00
	4350	NON INSTRUCTIONL SUPPLIES		35.16	35.16	
SubTotal: 4000			-2,465.91	-3,153.80	-2,931.70	-5,820.00
5000						
	5200	TRAVEL AND CONFERENCES	633.86	30.04		30.00
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	200.00	200.00	200.00	200.00
SubTotal: 5000			-833.86	-230.04	-200.00	-230.00

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Fund Management		Description Object	18-19 Actuals	19-20	19-20	20-21
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
290	Occupational Therapy					
	Expense:1000-7999					
(Continued...)						
	SubTotal: Expense:1000-7999		-295,384.57	-329,243.18	-319,336.52	-335,146.00
	SubTotal: 290		-133.11	0.00	-319,336.52	0.00

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 Manageme nt	Description		18-19 Actuals	19-20	19-20	20-21
	Summary By	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
291	BEHAVIOR THERAPY					
	Revenue:8000-8999					
	8000					
	8980	CONTRIB FROM UNRESTR REV	251,813.10	530,796.82		623,855.00
	SubTotal: 8000		251,813.10	530,796.82	0.00	623,855.00
	SubTotal: Revenue:8000-8999		251,813.10	530,796.82	0.00	623,855.00
	Expense:1000-7999					
	2000					
	2101	INSTRUCTIONAL AIDE SALARY			-0.68	
	2123	BEHAVIOR TECHNICIAN	63,446.15	237,571.00	233,153.12	290,865.00
	2124	Behavior Manager	111,227.14	123,003.00	132,734.10	138,931.00
	2151	INSTRUCT.AIDE,ADDL.COMP	120.02			
	2153	BEHAVIOR TECHNICIAN ADDL COMP			80.12	
	2154	Behavior Manager Addl. Comp	795.00		720.00	
	2171	INSTRUCT.AIDE, SUBSTITUTE			231.00	
	2173	Behavior Tech Substitute			136.50	
	SubTotal: 2000		-175,588.31	-360,574.00	-367,054.16	-429,796.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	1,497.83			
	3102	ST TEACH RETIRE SYS CLASS	0.00			
	3202	PUB EMPL RETIRE SYS CLASS	31,614.47	75,991.00	72,302.30	82,354.00
	3312	OASDI/FICA - CLASSIFIED	10,979.34	23,744.00	22,125.71	26,772.00
	3321	MEDICARE - CERTIFICATED	132.45			
	3322	MEDICARE - CLASSIFIED	2,431.83	3,916.00	5,174.57	6,261.00
	3401	HLTH & WELFARE BNFT CERT	960.00			
	3402	HLTH & WELFARE BNFT CLASS	18,132.89	53,422.07	54,654.64	64,572.00
	3501	ST UNEMPL INSUR CERT	4.57			
	3502	ST UNEMPL INSUR CLASS	83.87	136.00	178.51	215.00
	3601	WORKERS COMP INSUR CERT	142.65			
	3602	WORKERS COMP INSUR CLASS	2,619.03	10,753.73	7,791.82	9,429.00
	3902	OTHR BENEFITS, CLASS POST	2,441.06		906.40	



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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
291	BEHAVIOR THERAPY					
	Expense:1000-7999					
	3000					
(Continued...)						
	SubTotal: 3000		-71,039.99	-167,962.80	-163,133.95	-189,603.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	976.69	952.04	950.86	767.00
		4350 NON INSTRUCTIONL SUPPLIES	173.95	173.75	28.94	174.00
		4354 PRINTING	89.64	89.64		90.00
	SubTotal: 4000		-1,240.28	-1,215.43	-979.80	-1,031.00
	5000					
		5200 TRAVEL AND CONFERENCES	3,614.52	1,044.59	1,044.59	3,425.00
		5807 CONSULTANT SERVICES	330.00			
	SubTotal: 5000		-3,944.52	-1,044.59	-1,044.59	-3,425.00
	SubTotal: Expense:1000-7999		-251,813.10	-530,796.82	-532,212.50	-623,855.00
	SubTotal: 291		0.00	0.00	-532,212.50	0.00

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

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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
310	NCLB TITLE II TEACH QULTY					
	Revenue:8000-8999					
	8000					
		8290 ALL OTHER FEDERAL REVENUE	18,313.00	17,372.00	14,262.00	17,372.00
	SubTotal: 8000		18,313.00	17,372.00	14,262.00	17,372.00
	SubTotal: Revenue:8000-8999		18,313.00	17,372.00	14,262.00	17,372.00
	Expense:1000-7999					
	5000					
		5200 TRAVEL AND CONFERENCES			6,226.84	11,154.00
		5807 CONSULTANT SERVICES	6,218.01	15,279.84	9,053.00	6,218.00
	SubTotal: 5000		-6,218.01	-15,279.84	-15,279.84	-17,372.00
	SubTotal: Expense:1000-7999		-6,218.01	-15,279.84	-15,279.84	-17,372.00
	SubTotal: 310		12,094.99	2,092.16	-1,017.84	0.00

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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			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
320	SPECIAL ED. ADMIN					
	Revenue:8000-8999					
	8000					
		8182 SP ED DISCRETNARY GRANTS		74.86		78.90
		8980 CONTRIB FROM UNRESTR REV	411,541.00	596,597.25		586,419.00
	SubTotal: 8000		411,541.00	596,672.11	0.00	586,497.90
	SubTotal: Revenue:8000-8999		411,541.00	596,672.11	0.00	586,497.90
	Expense:1000-7999					
	1000					
		1303 DIRECTOR SALARY	165,049.33	170,699.00	177,382.90	183,465.00
		1353 DIRECTOR, ADDL.COMP	777.60	778.00	712.80	778.00
	SubTotal: 1000		-165,826.93	-171,477.00	-178,095.70	-184,243.00
	2000					
		2401 CLERICAL SALARIES	69,554.03	74,298.00	78,266.16	86,127.00
		2451 CLERICAL, ADDL. COMP	3,552.79			
		2471 CLERICAL, SUBSTITUTE	115.50	1,900.00		1,900.00
	SubTotal: 2000		-73,222.32	-76,198.00	-78,266.16	-88,027.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	26,870.04	30,332.46	30,332.46	29,755.00
		3202 PUB EMPL RETIRE SYS CLASS	12,562.86	15,404.00	15,434.83	17,828.00
		3312 OASDI/FICA - CLASSIFIED	4,112.34	4,724.00	4,748.22	5,458.00
		3321 MEDICARE - CERTIFICATED	2,396.64	2,486.00	2,582.51	2,672.00
		3322 MEDICARE - CLASSIFIED	1,005.95	1,105.00	1,110.48	1,276.00
		3401 HLTH & WELFARE BNFT CERT	10,065.89	11,700.00	11,251.54	11,700.00
		3402 HLTH & WELFARE BNFT CLASS	10,024.00	13,068.00	10,524.00	13,068.00
		3501 ST UNEMPL INSUR CERT	82.64	86.00	89.10	92.00
		3502 ST UNEMPL INSUR CLASS	34.68	38.00	38.28	44.00
		3601 WORKERS COMP INSUR CERT	2,581.09	3,888.51	3,888.51	4,023.00
		3602 WORKERS COMP INSUR CLASS	1,083.40	1,672.12	1,672.12	1,922.00
	SubTotal: 3000		-70,819.53	-84,504.09	-81,672.05	-87,838.00

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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
320	SPECIAL ED. ADMIN					
	Expense:1000-7999					
(Continued...)						
4000						
		4230 OTHR BOOKS-NO STUDENT USE	317.57		-1,804.85	
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS			15.58	
		4315 TEST	3,701.90	5,344.89	5,344.89	9,500.00
		4350 NON INSTRUCTIONL SUPPLIES	3,309.75	3,824.00	3,862.45	750.00
		4354 PRINTING	145.16	100.00		100.00
		4450 INVNTRD NON-INST SUPPLY		503.38	503.38	
	SubTotal: 4000		-7,474.38	-9,772.27	-7,921.45	-10,350.00
5000						
		5200 TRAVEL AND CONFERENCES	6,781.58	6,483.09	6,483.09	11,149.47
		5300 DUES AND MEMBERSHIPS	1,650.61	1,480.00	1,819.00	1,480.00
		5615 RENTAL/LEASE OF EQUIPMENT				500.00
		5635 CONTRACT EQUIPMENT REPAIR				100.00
		5807 CONSULTANT SERVICES	5,325.96	6,107.72	6,107.72	
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	492.10	1,000.00	-213.55	1,000.00
		5819 OTHER SVC./OPERATING EXP	950.61		1,289.18	
		5822 LEGAL FEES - OTHER OTHER	7,976.21	25,000.00	25,000.00	25,000.00
		5843 SPEC.ED.TRANSP.-PRIVATE	24,884.50	80,289.00	36,541.06	79,783.00
		5853 PRESCHOOL TUITION	9,204.00	41,400.00	54,703.15	
		5906 POSTAGE	62.79	110.00		110.00
	SubTotal: 5000		-57,328.36	-161,869.81	-131,729.65	-119,122.47
7000						
		7142 OTHR TUIT EX-COST TO CNTY	43,369.72	98,370.00	54,438.91	98,370.00
	SubTotal: 7000		-43,369.72	-98,370.00	-54,438.91	-98,370.00
	SubTotal: Expense:1000-7999		-418,041.24	-602,191.17	-532,123.92	-587,950.47
	SubTotal: 320		-6,500.24	-5,519.06	-532,123.92	-1,452.57

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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			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	819.44			
		1302 PRINCIPAL SALARY	594,900.21	620,446.17	620,446.17	668,004.00
		1304 ASST PRINCIPAL SALARY	129,893.45	134,553.00	139,859.11	152,835.00
		1352 PRINCIPAL,ADDL.COMP	14,320.50	1,728.00	4,890.00	1,764.00
		1354 ASST PRINC, ADDL. COMP		864.00		864.00
SubTotal: 1000			-739,933.60	-757,591.17	-765,195.28	-823,467.00
2000						
		2401 CLERICAL SALARIES	323,292.59	324,461.00	332,049.40	327,206.00
		2451 CLERICAL, ADDL. COMP	955.53	500.00		500.00
		2471 CLERICAL, SUBSTITUTE	6,732.18	8,886.00	6,451.25	7,608.00
SubTotal: 2000			-330,980.30	-333,847.00	-338,500.65	-335,314.00
3000						
		3101 ST TEACH RETIRE SYS CERT	119,294.56	122,384.00	130,012.00	132,533.00
		3202 PUB EMPL RETIRE SYS CLASS	58,566.94	67,270.00	65,420.28	54,442.00
		3312 OASDI/FICA - CLASSIFIED	20,577.14	21,144.00	20,523.10	21,167.00
		3321 MEDICARE - CERTIFICATED	10,590.27	10,674.00	10,971.31	11,962.00
		3322 MEDICARE - CLASSIFIED	4,812.41	4,945.00	4,799.73	4,950.00
		3401 HLTH & WELFARE BNFT CERT	41,456.23	45,314.20	45,010.22	47,450.00
		3402 HLTH & WELFARE BNFT CLASS	24,399.84	32,102.00	33,471.25	41,048.00
		3501 ST UNEMPL INSUR CERT	365.25	368.00	378.45	412.00
		3502 ST UNEMPL INSUR CLASS	165.93	170.00	165.54	170.00
		3601 WORKERS COMP INSUR CERT	11,405.34	15,827.00	16,520.41	18,012.00
		3602 WORKERS COMP INSUR CLASS	5,182.79	10,459.00	7,227.45	7,454.00
		3901 OTHR BENEFITS, CERT POST	900.64	2,373.00	1,757.48	2,373.00
		3902 OTHR BENEFITS, CLASS POST	7,268.08	7,160.00	4,303.63	6,092.00
SubTotal: 3000			-304,985.42	-340,190.20	-340,560.85	-348,065.00
4000						
		4230 OTHR BOOKS-NO STUDENT USE	308.03	94.00	93.96	1,100.00



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District 07 Hillsborough Elementary School District  
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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
330	SCHOOL ADMINISTRATION					
	Expense:1000-7999					
	4000					
(Continued...)						
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		409.00	408.78	
		4350 NON INSTRUCTIONL SUPPLIES	9,760.86	9,489.00	8,808.46	12,900.00
		4354 PRINTING	182.76			100.00
		4450 INVNTRD NON-INST SUPPLY	16,792.63	1,069.56	1,069.56	16,792.00
	SubTotal: 4000		-27,044.28	-11,061.56	-10,380.76	-30,892.00
	5000					
		5200 TRAVEL AND CONFERENCES	9,234.66	5,666.93	5,666.78	7,000.00
		5300 DUES AND MEMBERSHIPS	6,289.63	7,069.77	7,069.77	6,000.00
		5635 CONTRACT EQUIPMENT REPAIR	32,445.92	6,764.00		
		5636 CONTRACT EQUIP-OVERAGES		18,250.12	18,243.30	10,800.00
		5807 CONSULTANT SERVICES		1,500.00		1,500.00
		5818 LICENSING (SOFTWRE,MOVIE,PROD)	-209.00			
		5819 OTHER SVC./OPERATING EXP	225.00	100.00	100.00	100.00
		5822 LEGAL FEES - OTHER OTHER	3,470.38			3,470.00
	SubTotal: 5000		-51,456.59	-39,350.82	-31,079.85	-28,870.00
	7000					
		7438 DEBT SERVICE - INTEREST	9,782.40			
		7439 DEBT SERV-COPIER PRINC/INTERST	39,129.60	49,197.03	45,296.43	37,800.00
	SubTotal: 7000		-48,912.00	-49,197.03	-45,296.43	-37,800.00
	SubTotal: Expense:1000-7999		-1,503,312.19	-1,531,237.78	-1,531,013.82	-1,604,408.00
	SubTotal: 330		-1,503,312.19	-1,531,237.78	-1,531,013.82	-1,604,408.00

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

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

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

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Fund Manageme nt		Description Summary By Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
340	INSTR LEADERSHIP/INSERV					
Expense:1000-7999						
1000						
		1151 TEACHER,ADDL.COMPENSATION	36,647.51	3,970.88	40,321.03	101,730.00
		1171 TEACHER, SUBSTITUTES	45,543.68	19,111.00	28,265.61	8,000.00
		1303 DIRECTOR SALARY	174,944.72	179,388.00	188,563.04	193,093.00
		1353 DIRECTOR, ADDL.COMP	864.00		792.00	
SubTotal: 1000			-257,999.91	-202,469.88	-257,941.68	-302,823.00
2000						
		2151 INSTRUCT.AIDE,ADDL.COMP	181.07		642.17	
		2154 Behavior Manager Addl. Comp	240.00			
		2251 MAINT/OPER, ADDL. COMP			286.32	
		2401 CLERICAL SALARIES	116,209.20	92,457.00	92,456.56	75,239.00
		2451 CLERICAL, ADDL. COMP			783.68	
		2471 CLERICAL, SUBSTITUTE			241.50	
SubTotal: 2000			-116,630.27	-92,457.00	-94,410.23	-75,239.00
3000						
		3101 ST TEACH RETIRE SYS CERT	38,820.58	30,259.00	41,949.84	31,476.00
		3202 PUB EMPL RETIRE SYS CLASS	21,013.07	24,520.00	17,219.36	15,574.00
		3311 OASDI/FICA - CERTIFICATED	534.47	6,692.00	300.58	6,692.00
		3312 OASDI/FICA - CLASSIFIED	7,223.50	7,332.00	5,874.79	4,665.00
		3321 MEDICARE - CERTIFICATED	3,735.37	4,194.00	3,721.73	4,393.00
		3322 MEDICARE - CLASSIFIED	1,689.38	1,715.00	1,373.93	1,091.00
		3401 HLTH & WELFARE BNFT CERT	6,514.15	10,351.63	10,351.63	13,000.00
		3402 HLTH & WELFARE BNFT CLASS	868.02		4,342.31	
		3501 ST UNEMPL INSUR CERT	128.90	146.00	128.34	153.00
		3502 ST UNEMPL INSUR CLASS	58.23	59.00	47.38	38.00
		3601 WORKERS COMP INSUR CERT	4,022.73	5,146.00	5,604.23	6,611.00
		3602 WORKERS COMP INSUR CLASS	1,819.40	2,584.00	2,068.86	1,643.00
		3901 OTHR BENEFITS, CERT POST	970.33			
		3902 OTHR BENEFITS, CLASS POST	1,011.00		389.00	
SubTotal: 3000			-88,409.13	-92,998.63	-93,371.98	-85,336.00

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District 07 Hillsborough Elementary School District  
20-21 Budget by Program

Fund Manageme nt		Description Object	18-19 Actuals	19-20	19-20	20-21
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
340	INSTR LEADERSHIP/INSERV					
	Expense:1000-7999					
(Continued...)						
4000						
	4230	OTHR BOOKS-NO STUDENT USE	720.24	1,000.00	263.08	1,000.00
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	507.89	600.00		600.00
	4330	SUBSCRIPTION-INSTRUCTION				1,000.00
	4350	NON INSTRUCTIONL SUPPLIES	18,770.39	10,972.07	11,430.85	10,000.00
	4354	PRINTING	101.22	127.50		400.00
	4450	INVNTRD NON-INST SUPPLY		503.38	503.38	
SubTotal: 4000			-20,099.74	-13,202.95	-12,197.31	-13,000.00
5000						
	5200	TRAVEL AND CONFERENCES	70,440.17	54,750.65	58,371.90	20,000.00
	5300	DUES AND MEMBERSHIPS	1,525.00	1,525.00	1,525.00	1,525.00
	5807	CONSULTANT SERVICES	48,118.66	42,005.02	64,116.50	25,000.00
	5818	LICENSING (SOFTWRE,MOVIE,PROD)		3,892.03	4,482.03	
	5819	OTHER SVC./OPERATING EXP				400.00
SubTotal: 5000			-120,083.83	-102,172.70	-128,495.43	-46,925.00
SubTotal: Expense:1000-7999			-603,222.88	-503,301.16	-586,416.63	-523,323.00
SubTotal: 340			-603,222.88	-503,301.16	-586,416.63	-523,323.00

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

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

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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
450	ECONOMIC IMPACT AIDE					
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	46,318.36	47,370.00	49,804.40	52,047.00
		1151 TEACHER,ADDL.COMPENSATION	3,972.00	5,000.00		5,000.00
		1171 TEACHER, SUBSTITUTES	180.00			
		1303 DIRECTOR SALARY	18,338.75	18,967.00	19,709.18	20,385.00
		1353 DIRECTOR, ADDL.COMP	86.40	86.00	79.20	86.00
	SubTotal: 1000		-68,895.51	-71,423.00	-69,592.78	-77,518.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	11,271.91	11,093.00	11,886.89	11,712.00
		3311 OASDI/FICA - CERTIFICATED		310.00		310.00
		3321 MEDICARE - CERTIFICATED	1,000.57	1,035.00	1,009.90	1,124.00
		3401 HLTH & WELFARE BNFT CERT	2,899.99	3,250.00	3,010.19	3,250.00
		3501 ST UNEMPL INSUR CERT	34.49	36.00	34.72	39.00
		3601 WORKERS COMP INSUR CERT	1,077.48	771.00	1,520.96	1,693.00
		3901 OTHR BENEFITS, CERT POST	291.48		66.85	
	SubTotal: 3000		-16,575.92	-16,495.00	-17,529.51	-18,128.00
	4000					
		4210 OTHER BOOKS - STUDENT USE		100.00		100.00
		4230 OTHR BOOKS-NO STUDENT USE		300.00		300.00
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	728.56	300.00	674.42	300.00
		4315 TEST		200.00		200.00
	SubTotal: 4000		-728.56	-900.00	-674.42	-900.00
	5000					
		5200 TRAVEL AND CONFERENCES	55.68	3,500.00		4,500.00
		5807 CONSULTANT SERVICES	805.00			
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	1,795.28		825.00	
	SubTotal: 5000		-2,655.96	-3,500.00	-825.00	-4,500.00
	SubTotal: Expense:1000-7999		-88,855.95	-92,318.00	-88,621.71	-101,046.00

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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
450		ECONOMIC IMPACT AIDE				
(Continued...)						
SubTotal: 450			-88,855.95	-92,318.00	-88,621.71	-101,046.00

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 Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			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	2,125.00	3,000.00		2,125.00
	SubTotal: 8000		2,125.00	3,000.00	0.00	2,125.00
	SubTotal: Revenue:8000-8999		2,125.00	3,000.00	0.00	2,125.00
	Expense:1000-7999					
	1000					
		1171 TEACHER, SUBSTITUTES			190.00	
		1201 COUNSELOR	1,103.11	2,436.00	3,797.89	1,450.00
	SubTotal: 1000		-1,103.11	-2,436.00	-3,987.89	-1,450.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	46.56	329.00	681.90	236.00
		3321 MEDICARE - CERTIFICATED	55.28	25.00	57.85	59.00
		3401 HLTH & WELFARE BNFT CERT	358.72	190.00	384.73	290.00
		3501 ST UNEMPL INSUR CERT	1.87	4.00	1.99	2.00
		3601 WORKERS COMP INSUR CERT	59.46	16.00	87.07	88.00
	SubTotal: 3000		-521.89	-564.00	-1,213.54	-675.00
	5000					
		5807 CONSULTANT SERVICES	500.00			
	SubTotal: 5000		-500.00	0.00	0.00	0.00
	SubTotal: Expense:1000-7999		-2,125.00	-3,000.00	-5,201.43	-2,125.00
	SubTotal: 478		0.00	0.00	-5,201.43	0.00

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

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Fund Manageme nt		Description Object	18-19 Actuals	19-20	19-20	20-21
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
480	GIFTED & TALENTED (GATE)					
Expense:1000-7999						
4000						
	4230	OTHR BOOKS-NO STUDENT USE	45.24			
	4315	TEST	3,335.31	2,699.48	2,699.48	3,334.00
	4350	NON INSTRUCTIONL SUPPLIES		128.00	128.90	
SubTotal: 4000			-3,380.55	-2,827.48	-2,828.38	-3,334.00
5000						
	5200	TRAVEL AND CONFERENCES	1,834.95	5,943.86	6,447.88	
	5300	DUES AND MEMBERSHIPS		300.00	300.00	
	5807	CONSULTANT SERVICES	249.29	1,122.87	1,122.87	
SubTotal: 5000			-2,084.24	-7,366.73	-7,870.75	0.00
SubTotal: Expense:1000-7999			-5,464.79	-10,194.21	-10,699.13	-3,334.00
SubTotal: 480			-5,464.79	-10,194.21	-10,699.13	-3,334.00

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

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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
510	HEALTH SERVICES					
	Expense:1000-7999					
	1000					
		1203 SCHOOL NURSE SALARIES	29,352.04	30,541.00	35,582.39	35,442.00
		1251 COUNSELOR,ADDL.COMP	2,119.80			
	SubTotal: 1000		-31,471.84	-30,541.00	-35,582.39	-35,442.00
	2000					
		2206 HEALTH SERVICES ASSISTANT	10,474.17	30,545.00	31,766.49	35,682.00
		2251 MAINT/OPER, ADDL. COMP	115.79		1,567.07	
	SubTotal: 2000		-10,589.96	-30,545.00	-33,333.56	-35,682.00
	3000					
		3202 PUB EMPL RETIRE SYS CLASS			6,573.70	
		3311 OASDI/FICA - CERTIFICATED	1,819.81	1,894.00	2,206.08	2,197.00
		3312 OASDI/FICA - CLASSIFIED	656.61	682.00	2,138.62	2,212.00
		3321 MEDICARE - CERTIFICATED	425.60	443.00	515.95	514.00
		3322 MEDICARE - CLASSIFIED	153.59	159.00	500.16	517.00
		3402 HLTH & WELFARE BNFT CLASS			1,737.00	
		3501 ST UNEMPL INSUR CERT	14.70	15.00	17.77	18.00
		3502 ST UNEMPL INSUR CLASS	5.32	6.00	17.24	18.00
		3601 WORKERS COMP INSUR CERT	458.38	330.00	776.90	774.00
		3602 WORKERS COMP INSUR CLASS	165.34	119.00	753.15	779.00
		3902 OTHR BENEFITS, CLASS POST			1,160.50	
	SubTotal: 3000		-3,699.35	-3,648.00	-16,397.07	-7,029.00
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	1,331.61	1,336.00	1,332.31	2,850.00
	SubTotal: 4000		-1,331.61	-1,336.00	-1,332.31	-2,850.00
	5000					
		5807 CONSULTANT SERVICES	100.00			
		5819 OTHER SVC./OPERATING EXP	85.00			100.00
	SubTotal: 5000		-185.00	0.00	0.00	-100.00

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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
510		HEALTH SERVICES				
		Expense:1000-7999				
(Continued...)						
		SubTotal: Expense:1000-7999	-47,277.76	-66,070.00	-86,645.33	-81,103.00
		SubTotal: 510	-47,277.76	-66,070.00	-86,645.33	-81,103.00

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 Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
520	GUIDANCE					
	Revenue:8000-8999					
	8000					
		8590 ALL OTHER STATE REVENUES	4,321.00	4,116.00	4,046.00	4,116.00
		8699 ALL OTHER LOCAL REVENUE	150,000.00	150,000.00	150,000.00	150,000.00
		8980 CONTRIB FROM UNRESTR REV	92,278.71	69,828.73		72,161.00
	SubTotal: 8000		246,599.71	223,944.73	154,046.00	226,277.00
	SubTotal: Revenue:8000-8999		246,599.71	223,944.73	154,046.00	226,277.00
	Expense:1000-7999					
	1000					
		1201 COUNSELOR	370,726.48	380,005.00	391,086.11	391,926.00
		1202 PSYCHOLOGIST	247,305.00	215,864.18	215,864.18	272,152.00
		1251 COUNSELOR,ADDL.COMP	5,382.41	2,070.00	5,052.97	3,270.00
		1252 PSYCHOLOGIST,ADDL.COMP			1,091.75	
	SubTotal: 1000		-623,413.89	-597,939.18	-613,095.01	-667,348.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	101,624.49	104,745.00	104,807.49	107,400.00
		3311 OASDI/FICA - CERTIFICATED		128.00		128.00
		3321 MEDICARE - CERTIFICATED	8,851.51	9,168.00	8,694.12	9,676.00
		3401 HLTH & WELFARE BNFT CERT	55,497.09	67,231.00	57,236.10	25,610.00
		3501 ST UNEMPL INSUR CERT	305.17	317.00	299.83	335.00
		3601 WORKERS COMP INSUR CERT	9,532.65	6,843.55	13,091.59	14,557.00
		3901 OTHR BENEFITS, CERT POST	3,105.11	3,038.00	3,090.61	
	SubTotal: 3000		-178,916.02	-191,470.55	-187,219.74	-157,706.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		887.00	885.93	1,500.00
		4315 TEST	1,318.78	1,874.63	1,731.25	653.00
		4330 SUBSCRIPTION-INSTRUCTION				460.00
		4350 NON INSTRUCTIONL SUPPLIES	954.32	207.00	206.38	600.00
		4354 PRINTING				100.00



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District 07 Hillsborough Elementary School District  
20-21 Budget by Program

Fund Manageme nt		Description Object	18-19 Actuals	19-20	19-20	20-21
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
520	GUIDANCE					
	Expense:1000-7999					
	4000					
(Continued...)						
	4450	INVNTRD NON-INST SUPPLY	200.00			
SubTotal: 4000			-2,473.10	-2,968.63	-2,823.56	-3,313.00
5000						
	5200	TRAVEL AND CONFERENCES	829.96			
	5300	DUES AND MEMBERSHIPS				200.00
	5807	CONSULTANT SERVICES	88,886.00	67,905.00	73,605.00	72,161.00
	5819	OTHER SVC./OPERATING EXP				240.00
	5906	POSTAGE		27.55	27.55	
SubTotal: 5000			-89,715.96	-67,932.55	-73,632.55	-72,601.00
SubTotal: Expense:1000-7999			-894,518.97	-860,310.91	-876,770.86	-900,968.00
SubTotal: 520			-647,919.26	-636,366.18	-722,724.86	-674,691.00

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.

SAN MATEO COUNTY OFFICE OF EDUCATION  
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
20-21 Budget by Program

Fund Manageme nt	Description		18-19 Actuals GL Actuals Amt	19-20 Est Actuals Amt	19-20 GL Actuals w/Enc Amt	20-21 Budget Amt
	Summary By	Object				
01	GENERAL FUND					
(Continued...)						
610	BOARD OF EDUCATION					
Expense:1000-7999						
2000						
	2401	CLERICAL SALARIES	45,656.78	43,762.00	43,761.60	46,169.00
	2451	CLERICAL, ADDL. COMP	345.60		316.80	
SubTotal: 2000			-46,002.38	-43,762.00	-44,078.40	-46,169.00
3000						
	3202	PUB EMPL RETIRE SYS CLASS	7,904.18	9,073.00	8,630.16	9,557.00
	3312	OASDI/FICA - CLASSIFIED	2,722.85	2,713.00	2,600.88	2,862.00
	3322	MEDICARE - CLASSIFIED	636.72	635.00	608.31	669.00
	3402	HLTH & WELFARE BNFT CLASS	1,373.51		2,104.75	
	3502	ST UNEMPL INSUR CLASS	21.85	22.00	20.92	23.00
	3602	WORKERS COMP INSUR CLASS	685.79	472.00	915.95	1,008.00
	3902	OTHR BENEFITS, CLASS POST	631.20			
SubTotal: 3000			-13,976.10	-12,915.00	-14,880.97	-14,119.00
4000						
	4350	NON INSTRUCTIONL SUPPLIES	7,167.77	7,820.41	8,808.09	7,000.00
	4351	SUBSCRIPTION-NON INSTRUCT	7,105.00			9,100.00
	4354	PRINTING	1,463.02	2,677.00	1,691.93	2,677.00
SubTotal: 4000			-15,735.79	-10,497.41	-10,500.02	-18,777.00
5000						
	5200	TRAVEL AND CONFERENCES	3,745.66	4,772.83	4,803.33	3,746.00
	5300	DUES AND MEMBERSHIPS	9,099.00	14,002.17	14,002.17	7,406.00
	5807	CONSULTANT SERVICES	2,487.50	48,775.00	35,050.00	2,500.00
	5818	LICENSING (SOFTWRE,MOVIE,PROD)			570.92	
	5819	OTHER SVC./OPERATING EXP	474.15	500.00		500.00
	5823	AUDIT SERVICES	15,500.00	16,500.00	16,500.00	17,000.00
	5829	OTHER BUS/ADMIN SERVICES				0.00
	5902	CELL PHONES				1,400.00
	5906	POSTAGE	911.80	1,755.00	710.80	1,755.00
SubTotal: 5000			-32,218.11	-86,305.00	-71,637.22	-34,307.00

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District 07 Hillsborough Elementary School District  
20-21 Budget by Program

Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
610		BOARD OF EDUCATION				
		Expense:1000-7999				
(Continued...)						
		SubTotal: Expense:1000-7999	-107,932.38	-153,479.41	-141,096.61	-113,372.00
		SubTotal: 610	-107,932.38	-153,479.41	-141,096.61	-113,372.00

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

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

SAN MATEO COUNTY OFFICE OF EDUCATION  
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
20-21 Budget by Program

Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
620	GENERAL ADMINISTRATION					
	Expense:1000-7999					
	1000					
		1301 SUPERINTENDENT SALARY	121,867.91	128,535.00	126,893.92	137,703.00
		1351 SUPERINTENDENT,ADDL.COMP	6,691.64	6,000.00	6,655.40	6,000.00
	SubTotal: 1000		-128,559.55	-134,535.00	-133,549.32	-143,703.00
	2000					
		2401 CLERICAL SALARIES	74,593.98	77,625.00	80,217.00	84,121.00
		2451 CLERICAL, ADDL. COMP	933.15	300.00	811.20	300.00
		2471 CLERICAL, SUBSTITUTE	3,328.50	1,200.00	3,214.50	1,200.00
	SubTotal: 2000		-78,855.63	-79,125.00	-84,242.70	-85,621.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	19,840.97	20,463.00	21,698.62	21,270.00
		3202 PUB EMPL RETIRE SYS CLASS	13,045.34	14,974.00	15,918.88	17,413.00
		3311 OASDI/FICA - CERTIFICATED		527.00		527.00
		3312 OASDI/FICA - CLASSIFIED	4,721.04	4,571.00	5,055.04	5,308.00
		3321 MEDICARE - CERTIFICATED	1,754.15	2,074.00	1,868.05	2,207.00
		3322 MEDICARE - CLASSIFIED	1,104.14	1,069.00	1,182.21	1,242.00
		3401 HLTH & WELFARE BNFT CERT	5,931.95	6,500.00	6,499.80	6,500.00
		3402 HLTH & WELFARE BNFT CLASS	4,160.48	3,267.00	6,159.94	14,574.00
		3501 ST UNEMPL INSUR CERT	60.00	72.00	64.52	76.00
		3502 ST UNEMPL INSUR CLASS	38.10	37.00	40.83	43.00
		3601 WORKERS COMP INSUR CERT	1,868.98	1,543.00	2,813.04	3,323.00
		3602 WORKERS COMP INSUR CLASS	1,189.07	1,702.00	1,780.18	1,869.00
		3901 OTHR BENEFITS, CERT POST	8,500.00	27,000.00	8,500.00	8,500.00
		3902 OTHR BENEFITS, CLASS POST	789.00			
	SubTotal: 3000		-63,003.22	-83,799.00	-71,581.11	-82,852.00
	4000					
		4230 OTHR BOOKS-NO STUDENT USE	430.19	500.00	243.15	1,000.00
		4350 NON INSTRUCTIONL SUPPLIES	21,766.36	21,177.37	21,088.02	10,000.00
		4351 SUBSCRIPTION-NON INSTRUCT				200.00

SAN MATEO COUNTY OFFICE OF EDUCATION  
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District 07 Hillsborough Elementary School District  
20-21 Budget by Program

Fund Manageme nt		Description Summary By    Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
620	GENERAL ADMINISTRATION					
	Expense:1000-7999					
	4000					
(Continued...)						
		4354 PRINTING	2,362.00	4,286.12	2,444.83	4,500.00
		4450 INVNTRD NON-INST SUPPLY		335.58	335.58	
		SubTotal: 4000	-24,558.55	-26,299.07	-24,111.58	-15,700.00
	5000					
		5200 TRAVEL AND CONFERENCES	12,989.39	13,747.49	13,747.49	12,276.00
		5300 DUES AND MEMBERSHIPS	4,307.40	5,000.00	4,259.40	6,000.00
		5807 CONSULTANT SERVICES	30,717.65	24,225.00	24,225.00	25,000.00
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	706.00	1,010.98	1,010.98	
		5819 OTHER SVC./OPERATING EXP	19.60			2,167.00
		5822 LEGAL FEES - OTHER OTHER	7,110.62	12,836.48	12,836.48	9,200.00
		5902 CELL PHONES	575.96			1,656.00
		5906 POSTAGE	1,303.90	1,338.87	1,078.65	1,000.00
		SubTotal: 5000	-57,730.52	-58,158.82	-57,158.00	-57,299.00
		SubTotal: Expense:1000-7999	-352,707.47	-381,916.89	-370,642.71	-385,175.00
		SubTotal: 620	-352,707.47	-381,916.89	-370,642.71	-385,175.00

The Superintendent provides the overall direction and supervision of all personnel within the District. The Superintendent 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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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
630	PERSONNEL MANAGEMENT					
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION			5,210.77	
		1171 TEACHER, SUBSTITUTES	2,105.00		7,110.99	
		1301 SUPERINTENDENT SALARY	48,747.14	51,414.00	50,757.49	55,081.00
		1307 Cert HR Manager Salary	142,296.75	147,490.00	153,310.04	165,989.00
		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		-196,412.89	-202,168.00	-219,381.29	-224,334.00
	2000					
		2171 INSTRUCT.AIDE, SUBSTITUTE	350.06		241.50	
		2401 CLERICAL SALARIES		10,000.00	25,515.00	26,410.00
		2471 CLERICAL, SUBSTITUTE	336.00		168.00	
	SubTotal: 2000		-686.06	-10,000.00	-25,924.50	-26,410.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	31,226.23	32,960.00	36,701.41	35,224.00
		3202 PUB EMPL RETIRE SYS CLASS			5,031.85	5,467.00
		3311 OASDI/FICA - CERTIFICATED			228.45	
		3312 OASDI/FICA - CLASSIFIED	42.53	39.00	1,607.34	1,682.00
		3321 MEDICARE - CERTIFICATED	2,803.34	2,931.00	3,166.97	3,253.00
		3322 MEDICARE - CLASSIFIED	9.93	9.00	375.88	393.00
		3401 HLTH & WELFARE BNFT CERT	13,646.08	15,600.00	7,544.47	15,600.00
		3402 HLTH & WELFARE BNFT CLASS		3,529.00	3,528.94	4,574.00
		3501 ST UNEMPL INSUR CERT	96.43	101.00	109.28	112.00
		3502 ST UNEMPL INSUR CLASS	0.34		12.93	14.00
		3601 WORKERS COMP INSUR CERT	3,011.14	4,270.00	4,768.83	4,898.00
		3602 WORKERS COMP INSUR CLASS	10.72	7.00	566.04	592.00
		3901 OTHR BENEFITS, CERT POST			932.94	
		3902 OTHR BENEFITS, CLASS POST		636.00		716.00
	SubTotal: 3000		-50,846.74	-60,082.00	-64,575.33	-72,525.00

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District 07 Hillsborough Elementary School District  
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Fund Manageme nt		Description Object	18-19 Actuals GL Actuals Amt	19-20 Est Actuals Amt	19-20 GL Actuals w/Enc Amt	20-21 Budget Amt
Summary By						
01	GENERAL FUND					
630	PERSONNEL MANAGEMENT					
	Expense:1000-7999					
(Continued...)						
4000						
	4230	OTHR BOOKS-NO STUDENT USE				120.00
	4350	NON INSTRUCTIONL SUPPLIES	4,988.09	5,348.01	5,373.65	2,700.00
	4354	PRINTING	1,469.00	669.99	229.12	500.00
	4450	INVNTRD NON-INST SUPPLY		335.58	335.58	119.00
SubTotal: 4000			-6,457.09	-6,353.58	-5,938.35	-3,439.00
5000						
	5200	TRAVEL AND CONFERENCES	3,174.85	5,610.29	5,610.29	3,175.00
	5300	DUES AND MEMBERSHIPS	1,217.29	1,422.29	1,309.41	1,422.00
	5807	CONSULTANT SERVICES	6,900.00	2,655.00	2,655.00	7,000.00
	5817	CALSTRS PENLTY/INTEREST	169.58	620.11	532.14	620.00
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	7,553.00	17,809.00	17,809.00	27,000.00
	5819	OTHER SVC./OPERATING EXP	3,174.50	2,170.00	1,167.50	3,050.00
	5826	ADVERTISING	1,494.92	1,494.92	624.77	1,495.00
	5831	ABSENCE MANAGEMENT 7/1/16	6,781.20	7,255.88	7,255.88	7,256.00
	5838	HEP B VACCINE	-70.00			200.00
	5839	TB & FINGERPRINTING	2,759.00	2,651.00	2,144.55	2,651.00
	5906	POSTAGE	56.60	16.20	16.20	
SubTotal: 5000			-33,210.94	-41,704.69	-39,124.74	-53,869.00
SubTotal: Expense:1000-7999			-287,613.72	-320,308.27	-354,944.21	-380,577.00
SubTotal: 630			-287,613.72	-320,308.27	-354,944.21	-380,577.00

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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Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
640	BUSINESS SERVICES					
	Expense:1000-7999					
	2000					
		2301 CHIEF BUSINESS OFFICIAL	117,503.76	126,092.00	131,915.16	135,495.00
		2351 CHIEF BUS.OFF.,ADDL.COMP	864.00	864.00	792.00	864.00
		2401 CLERICAL SALARIES	259,956.79	256,257.00	221,138.02	259,081.00
		2451 CLERICAL, ADDL. COMP	5,236.72	10,000.00	1,736.54	10,000.00
		2471 CLERICAL, SUBSTITUTE		4,000.00		4,000.00
	SubTotal: 2000		-383,561.27	-397,213.00	-355,581.72	-409,440.00
	3000					
		3202 PUB EMPL RETIRE SYS CLASS	68,018.35	71,333.00	69,078.45	79,589.00
		3312 OASDI/FICA - CLASSIFIED	20,712.90	25,343.00	18,539.31	25,105.00
		3322 MEDICARE - CLASSIFIED	5,359.07	5,927.00	4,981.31	5,831.00
		3402 HLTH & WELFARE BNFT CLASS	30,839.84	33,808.00	28,801.82	22,932.00
		3502 ST UNEMPL INSUR CLASS	184.53	204.00	171.68	198.00
		3602 WORKERS COMP INSUR CLASS	5,771.21	7,675.00	7,500.60	8,730.00
		3902 OTHR BENEFITS, CLASS POST	1,530.50	1,548.00	1,233.35	716.00
	SubTotal: 3000		-132,416.40	-145,838.00	-130,306.52	-143,101.00
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	4,237.69	5,535.28	5,637.83	6,600.00
		4351 SUBSCRIPTION-NON INSTRUCT		200.00		500.00
		4354 PRINTING	148.06	160.00		500.00
		4410 INVENTORIED INST SUPPLY			0.00	
		4450 INVNTRD NON-INST SUPPLY		1,342.35	1,342.35	
	SubTotal: 4000		-4,385.75	-7,237.63	-6,980.18	-7,600.00
	5000					
		5200 TRAVEL AND CONFERENCES	11,150.27	5,880.92	5,751.44	5,881.00
		5300 DUES AND MEMBERSHIPS	4,005.00	4,750.00	4,355.00	6,750.00
		5635 CONTRACT EQUIPMENT REPAIR		399.08		399.00
		5819 OTHER SVC./OPERATING EXP	4,894.11	6,361.52	6,411.90	5,000.00
		5825 COMPUTER SERVICES	24,216.00	25,442.00		33,757.00

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20-21 Budget by Program

Fund Manageme nt		Description Object	18-19 Actuals	19-20	19-20	20-21
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
640	BUSINESS SERVICES					
	Expense:1000-7999					
	5000					
(Continued...)						
		5826 ADVERTISING	359.75	300.00	400.00	300.00
		5906 POSTAGE	159.85			
	SubTotal: 5000		-44,784.98	-43,133.52	-16,918.34	-52,087.00
	SubTotal: Expense:1000-7999		-565,148.40	-593,422.15	-509,786.76	-612,228.00
	SubTotal: 640		-565,148.40	-593,422.15	-509,786.76	-612,228.00

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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District 07 Hillsborough Elementary School District  
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Fund Management		Description Object	18-19 Actuals	19-20	19-20	20-21
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
650	INSURANCE					
Revenue:8000-8999						
8000						
	8980	CONTRIB FROM UNRESTR REV	18,898.56	23,006.00		19,006.00
SubTotal: 8000			18,898.56	23,006.00	0.00	19,006.00
SubTotal: Revenue:8000-8999			18,898.56	23,006.00	0.00	19,006.00
Expense:1000-7999						
3000						
	3701	OPEB, ALLOCATED, CERTIFICATED	130,452.59	137,966.00	146,522.17	146,966.00
	3702	OPEB, ALLOCATED, CLASSIFIED	61,472.42	66,168.00	62,005.78	66,168.00
SubTotal: 3000			-191,925.01	-204,134.00	-208,527.95	-213,134.00
5000						
	5450	OTHER INSURANCE	95,165.12	125,270.00	125,269.99	125,270.00
	5819	OTHER SVC./OPERATING EXP	4,825.88	7,000.00	5,510.63	7,000.00
SubTotal: 5000			-99,991.00	-132,270.00	-130,780.62	-132,270.00
SubTotal: Expense:1000-7999			-291,916.01	-336,404.00	-339,308.57	-345,404.00
SubTotal: 650			-273,017.45	-313,398.00	-339,308.57	-326,398.00

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Fund Manageme nt	Description Summary By Object	18-19 Actuals	19-20	19-20	20-21
		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
(Continued...)					
660	TECHNOLOGY INFRASTRUCTURE				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE		35,000.00	35,000.00	35,000.00
	8912 BTW GENERAL & SP RESERVE	80,000.00	80,000.00	80,000.00	80,000.00
	SubTotal: 8000	80,000.00	115,000.00	115,000.00	115,000.00
	SubTotal: Revenue:8000-8999	80,000.00	115,000.00	115,000.00	115,000.00
	Expense:1000-7999				
	2000				
	2207 IT Specialist I	22,446.00	94,272.00	94,179.88	101,472.00
	2251 MAINT/OPER, ADDL. COMP	291.00		792.00	
	2257 IT Specialist I Additionl Comp			935.00	
	2303 INFORMATION TECHNOLOGY MANAGER	88,356.52	128,463.00	135,601.11	147,330.00
	2353 IT Manager Addl Comp	723.00		792.00	
	SubTotal: 2000	-111,816.52	-222,735.00	-232,299.99	-248,802.00
	3000				
	3101 ST TEACH RETIRE SYS CERT	8,639.67			
	3202 PUB EMPL RETIRE SYS CLASS	20,312.94	46,180.00	45,315.55	50,671.00
	3312 OASDI/FICA - CLASSIFIED	7,360.20	13,810.00	14,611.75	15,426.00
	3321 MEDICARE - CERTIFICATED	751.16			
	3322 MEDICARE - CLASSIFIED	1,721.32	3,230.00	3,417.41	3,608.00
	3402 HLTH & WELFARE BNFT CLASS	3,222.36	11,073.00	11,073.03	10,524.00
	3501 ST UNEMPL INSUR CERT	25.96			
	3502 ST UNEMPL INSUR CLASS	59.37	111.00	117.81	124.00
	3601 WORKERS COMP INSUR CERT	809.12			
	3602 WORKERS COMP INSUR CLASS	1,853.79	4,869.00	5,145.83	5,432.00
	3902 OTHR BENEFITS, CLASS POST	2,053.84		2,875.63	
	SubTotal: 3000	-46,809.73	-79,273.00	-82,557.01	-85,785.00
	4000				
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	2,327.57	2,506.00	-594.00	2,500.00



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

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Fund Manageme nt		Description Object	18-19 Actuals	19-20	19-20	20-21
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
660	TECHNOLOGY INFRASTRUCTURE					
	Expense:1000-7999					
	4000					
(Continued...)						
	4350	NON INSTRUCTIONL SUPPLIES	11,520.83	55,223.15	16,308.48	61,000.00
	4410	INVENTORIED INST SUPPLY	22,128.32	63,909.84	101,802.52	61,096.00
	4450	INVNTRD NON-INST SUPPLY	4,827.01	19,344.00	11,765.36	19,344.00
	SubTotal: 4000		-40,803.73	-140,982.99	-129,282.36	-143,940.00
	5000					
	5200	TRAVEL AND CONFERENCES	83.58	33.99	33.99	
	5300	DUES AND MEMBERSHIPS	90.00			
	5635	CONTRACT EQUIPMENT REPAIR	315.31			
	5807	CONSULTANT SERVICES	2,382.03	2,410.00	2,410.00	
	5808	TECHNOLOGY CONSULTANT	108,800.02			
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	19,528.97	104,083.55	106,558.55	46,241.00
	5905	INTERNET SERVICE (TI LIN)	180,230.77	160,185.00	159,542.02	160,184.00
	SubTotal: 5000		-311,430.68	-266,712.54	-268,544.56	-206,425.00
	SubTotal: Expense:1000-7999		-510,860.66	-709,703.53	-712,683.92	-684,952.00
	SubTotal: 660		-430,860.66	-594,703.53	-597,683.92	-569,952.00

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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			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	44,861.56	7.00	7.00	
		4350 NON INSTRUCTIONL SUPPLIES	197.82			
		4420 INV CLSRM PRESENTATION SYS	26,916.22	50,000.00	18,867.82	40,000.00
	SubTotal: 4000		-71,975.60	-50,007.00	-18,874.82	-40,000.00
	5000					
		5807 CONSULTANT SERVICES	188.00	9,314.27	7,990.90	
	SubTotal: 5000		-188.00	-9,314.27	-7,990.90	0.00
	SubTotal: Expense:1000-7999		-72,163.60	-59,321.27	-26,865.72	-40,000.00
	SubTotal: 661		-72,163.60	-59,321.27	-26,865.72	-40,000.00

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

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Fund Management		Description Summary By Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
662	STUDENT DEVICES-GF SUPPORT					
	Revenue:8000-8999					
	8000					
	8699 ALL OTHER LOCAL REVENUE		165,000.00			
	SubTotal: 8000		165,000.00	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999		165,000.00	0.00	0.00	0.00
	Expense:1000-7999					
	1000					
	1151 TEACHER,ADDL.COMPENSATION		56,189.99			
	1353 DIRECTOR, ADDL.COMP		480.00			
	SubTotal: 1000		-56,669.99	0.00	0.00	0.00
	2000					
	2151 INSTRUCT.AIDE,ADDL.COMP		2,634.01	1.10	1.85	
	2271 MAINT/OPERA, SUBSTITUTES		3,137.70	502.58	502.58	
	SubTotal: 2000		-5,771.71	-503.68	-504.43	0.00
	3000					
	3101 ST TEACH RETIRE SYS CERT		586.08			
	3312 OASDI/FICA - CLASSIFIED		51.15			
	3321 MEDICARE - CERTIFICATED		51.35			
	3322 MEDICARE - CLASSIFIED		11.96			
	3501 ST UNEMPL INSUR CERT		1.80			
	3502 ST UNEMPL INSUR CLASS		0.41			
	3601 WORKERS COMP INSUR CERT		55.31			
	3602 WORKERS COMP INSUR CLASS		12.88			
	SubTotal: 3000		-770.94	0.00	0.00	0.00
	4000					
	4300 MATERIALS AND SUPPLIES			5,076.86		
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		44,099.04	16,875.00		20,000.00
	4350 NON INSTRUCTIONL SUPPLIES		1,538.00			

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Fund	Manageme nt	Description		18-19 Actuals	19-20	19-20	20-21
	Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND						
662	STUDENT DEVICES-GF SUPPORT						
	Expense:1000-7999						
	4000						
(Continued...)							
	4450	INVNTRD NON-INST SUPPLY		2,978.63	4,533.00	4,513.00	
	SubTotal: 4000			-48,615.67	-26,484.86	-4,513.00	-20,000.00
	5000						
	5200	TRAVEL AND CONFERENCES		853.29	600.00	600.00	
	5807	CONSULTANT SERVICES		1,695.00			
	5818	LICENSING (SOFTWARE,MOVIE,PROD)		5,212.25	5,125.00	5,125.00	
	SubTotal: 5000			-7,760.54	-5,725.00	-5,725.00	0.00
	SubTotal: Expense:1000-7999			-119,588.85	-32,713.54	-10,742.43	-20,000.00
	SubTotal: 662			45,411.15	-32,713.54	-10,742.43	-20,000.00

#### 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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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
663	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE		189,092.26	189,092.26	
	SubTotal: 8000		0.00	189,092.26	189,092.26	0.00
	SubTotal: Revenue:8000-8999		0.00	189,092.26	189,092.26	0.00
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION		3,660.00	3,660.00	
		1171 TEACHER, SUBSTITUTES		3,668.00	3,668.00	
	SubTotal: 1000		0.00	-7,328.00	-7,328.00	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT		1,068.48	1,068.48	
		3311 OASDI/FICA - CERTIFICATED		29.01	29.01	
		3321 MEDICARE - CERTIFICATED		106.26	106.26	
		3501 ST UNEMPL INSUR CERT		3.70	3.70	
		3601 WORKERS COMP INSUR CERT		160.04	160.04	
	SubTotal: 3000		0.00	-1,367.49	-1,367.49	0.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		90,290.02	60,601.04	36,383.06
		4350 NON INSTRUCTIONL SUPPLIES		8,157.89	8,070.57	
		4410 INVENTORIED INST SUPPLY		52,660.70	52,660.70	
		4450 INVNTRD NON-INST SUPPLY		13,888.32	16,429.01	
	SubTotal: 4000		0.00	-164,996.93	-137,761.32	-36,383.06
	5000					
		5200 TRAVEL AND CONFERENCES		4,322.58	4,322.58	
		5807 CONSULTANT SERVICES		500.00	500.00	
		5818 LICENSING (SOFTWRE,MOVIE,PROD)		1,485.00	1,485.00	
	SubTotal: 5000		0.00	-6,307.58	-6,307.58	0.00

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Fund Manageme nt	Description	Summary By	Object	18-19 Actuals	19-20	19-20	20-21
				GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND						
663							
	Expense:1000-7999						
	5000						
(Continued...)							
SubTotal: Expense:1000-7999				0.00	-180,000.00	-152,764.39	-36,383.06
SubTotal: 663				0.00	9,092.26	36,327.87	-36,383.06

## 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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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
669						
	Expense:1000-7999					
	4000					
		4350 NON INSTRUCTIONL SUPPLIES		2,831.53	885.64	
		4450 INVNTRD NON-INST SUPPLY		1,300.00	1,268.27	
	SubTotal: 4000		0.00	-4,131.53	-2,153.91	0.00
	5000					
		5200 TRAVEL AND CONFERENCES		27.47	27.47	
		5300 DUES AND MEMBERSHIPS		738.00	738.00	
		5818 LICENSING (SOFTWRE,MOVIE,PROD)		103.00	104.00	
	SubTotal: 5000		0.00	-868.47	-869.47	0.00
	6000					
		6404 COMPUTER/NETWORK EQUIPMENT		170,992.29	170,992.29	244,192.00
		6405 TELECOMMUNICATIONS EQUIPMENT		109,322.94	109,322.94	156,123.00
	SubTotal: 6000		0.00	-280,315.23	-280,315.23	-400,315.00
	SubTotal: Expense:1000-7999		0.00	-285,315.23	-283,338.61	-400,315.00
	SubTotal: 669		0.00	-285,315.23	-283,338.61	-400,315.00

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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	Summary By	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
700	ROUTINE REST. MAINTENANCE					
Revenue:8000-8999						
8000						
	8980	CONTRIB FROM UNRESTR REV	618,374.43	1,056,631.61		983,865.73
	SubTotal: 8000		618,374.43	1,056,631.61	0.00	983,865.73
SubTotal: Revenue:8000-8999			618,374.43	1,056,631.61	0.00	983,865.73
Expense:1000-7999						
1000						
	1301	SUPERINTENDENT SALARY	12,186.73	12,854.00	12,689.31	13,770.00
	1351	SUPERINTENDENT,ADDL.COMP	600.00	600.00	550.00	600.00
	SubTotal: 1000		-12,786.73	-13,454.00	-13,239.31	-14,370.00
2000						
	2201	MAINTENANCE/OPERATIONS	188,749.57	159,300.00	159,763.89	171,872.00
	2251	MAINT/OPER, ADDL. COMP	24,495.22	14,010.00	14,046.00	3,064.00
	2271	MAINT/OPERA, SUBSTITUTES	5,376.00	19,000.00	6,552.00	19,000.00
	2301	CHIEF BUSINESS OFFICIAL	38,602.62	39,074.00	40,589.19	41,968.00
	2304	MANAGER OF MAINTENANCE/GROUNDS	43,838.32	151,930.73	151,930.73	151,930.73
	2354	Manager Maint Ground Addl Comp	288.00		792.00	
	SubTotal: 2000		-301,349.73	-383,314.73	-373,673.81	-387,834.73
3000						
	3101	ST TEACH RETIRE SYS CERT	1,984.19	2,046.00	2,169.97	2,127.00
	3202	PUB EMPL RETIRE SYS CLASS	48,850.01	69,350.00	66,271.39	74,593.00
	3312	OASDI/FICA - CLASSIFIED	17,256.19	22,121.00	20,915.83	23,728.00
	3321	MEDICARE - CERTIFICATED	174.50	195.00	185.23	208.00
	3322	MEDICARE - CLASSIFIED	4,206.07	5,174.00	5,120.79	5,550.00
	3401	HLTH & WELFARE BNFT CERT	593.24	650.00	650.04	650.00
	3402	HLTH & WELFARE BNFT CLASS	24,225.26	34,042.00	35,406.56	54,048.00
	3501	ST UNEMPL INSUR CERT	5.86	7.00	6.26	7.00
	3502	ST UNEMPL INSUR CLASS	145.13	179.00	176.54	191.00
	3601	WORKERS COMP INSUR CERT	185.84	145.00	278.85	314.00

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			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
700	ROUTINE REST. MAINTENANCE					
	Expense:1000-7999					
	3000					
(Continued...)						
		3602 WORKERS COMP INSUR CLASS	4,509.33	6,966.00	7,710.77	8,356.00
		3902 OTHR BENEFITS, CLASS POST	206.07	254.00	257.57	286.00
	SubTotal: 3000		-102,341.69	-141,129.00	-139,149.80	-170,058.00
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	40,322.11	63,146.70	57,612.75	67,411.00
		4352 GAS AND OIL	6,518.91	9,292.41	9,292.41	8,120.00
		4450 INVNTRD NON-INST SUPPLY	2,771.17	3,909.87	6,269.67	40,182.00
	SubTotal: 4000		-49,612.19	-76,348.98	-73,174.83	-115,713.00
	5000					
		5200 TRAVEL AND CONFERENCES	255.00		24.00	
		5615 RENTAL/LEASE OF EQUIPMENT	377.48	2,500.00		2,500.00
		5630 BUILD/GROUNDS REPAIRS & IMPROV	121,315.26	246,000.00	240,120.13	238,390.00
		5635 CONTRACT EQUIPMENT REPAIR	30,729.47	70,000.00	67,082.22	50,000.00
		5819 OTHER SVC./OPERATING EXP	0.00	18,930.00	14,912.88	5,000.00
		5902 CELL PHONES	111.00		435.00	
	SubTotal: 5000		-152,788.21	-337,430.00	-322,574.23	-295,890.00
	6000					
		6210 BUILDING IMPROVEMENTS		9,419.00	9,419.00	
		6410 NEW EQUIPMENT		95,535.90	95,535.90	
	SubTotal: 6000		0.00	-104,954.90	-104,954.90	0.00
	SubTotal: Expense:1000-7999		-618,878.55	-1,056,631.61	-1,026,766.88	-983,865.73
	SubTotal: 700		-504.12	0.00	-1,026,766.88	0.00

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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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	54,765.80	39,517.83	43,947.27	54,765.80
	8699	ALL OTHER LOCAL REVENUE	627.09	352.00	351.55	
SubTotal: 8000			55,392.89	39,869.83	44,298.82	54,765.80
SubTotal: Revenue:8000-8999			55,392.89	39,869.83	44,298.82	54,765.80
Expense:1000-7999						
2000						
	2201	MAINTENANCE/OPERATIONS	257,187.64	275,652.00	285,456.63	298,332.00
	2251	MAINT/OPER, ADDL. COMP	2,555.87	937.00	2,431.77	500.00
	2271	MAINT/OPERA, SUBSTITUTES	3,796.25	1,700.00		1,700.00
	2401	CLERICAL SALARIES	3,423.60	3,595.00	2,793.28	3,509.00
SubTotal: 2000			-266,963.36	-281,884.00	-290,681.68	-304,041.00
3000						
	3202	PUB EMPL RETIRE SYS CLASS	49,187.67	57,896.00	55,750.21	62,480.00
	3312	OASDI/FICA - CLASSIFIED	14,909.90	17,475.00	16,623.37	18,851.00
	3322	MEDICARE - CLASSIFIED	3,511.30	4,087.00	3,887.63	4,409.00
	3402	HLTH & WELFARE BNFT CLASS	43,540.64	51,435.00	36,913.76	36,660.00
	3502	ST UNEMPL INSUR CLASS	121.10	143.00	134.03	153.00
	3602	WORKERS COMP INSUR CLASS	3,781.61	3,805.00	5,854.12	6,640.00
	3902	OTHR BENEFITS, CLASS POST			2,825.63	
SubTotal: 3000			-115,052.22	-134,841.00	-121,988.75	-129,193.00
4000						
	4350	NON INSTRUCTIONL SUPPLIES	2,617.66	2,700.00	2,735.74	2,700.00
	4353	CUSTODIAL SUPPLIES	38,562.23	43,000.00	35,064.88	43,000.00
	4450	INVNTRD NON-INST SUPPLY	139,869.87		-110,196.72	27,407.00
SubTotal: 4000			-181,049.76	-45,700.00	72,396.10	-73,107.00
5000						

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Fund Management		Description Summary By Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
710	BUILDING OPERATIONS					
	Expense:1000-7999					
	5000					
(Continued...)						
	5501	GAS (BUILDING)	58,006.47	66,000.00	57,782.04	66,000.00
	5502	ELECTRICITY (BUILDING)	208,745.74	210,000.00	206,351.88	210,000.00
	5503	WATER-BLACK MOUNTAIN	2,726.68	6,000.00	2,640.00	6,000.00
	5504	WATER-MONTHLY	171,596.61	192,000.00	174,894.24	192,000.00
	5506	GARBAGE & TRASH	59,347.27	65,700.00	63,831.72	65,700.00
	5615	RENTAL/LEASE OF EQUIPMENT	3,070.33	6,200.00	3,079.68	6,200.00
	5635	CONTRACT EQUIPMENT REPAIR	12,032.27	14,000.00		14,000.00
	5636	CONTRACT EQUIP-OVERAGES			2,890.60	
	5805	BUILDING MAINT-JANITORIAL	327,776.00	328,164.00	315,160.00	334,005.00
	5807	CONSULTANT SERVICES	13,747.10		-20,447.10	
	5819	OTHER SVC./OPERATING EXP	95,349.44	5,000.00	186,520.56	5,000.00
	5901	TELEPHONE	38,872.20	42,000.00	41,959.93	42,000.00
	5902	CELL PHONES	122.95	4,320.00	108.66	4,320.00
	5903	FAX	2,186.88	3,180.00	2,801.87	3,180.00
	5904	ANYTIME MESSAGES	2,756.25	6,500.00	5,127.25	6,500.00
	5906	POSTAGE	16,000.00	240.00	240.00	6,815.00
	5907	CABLE TV	543.86	1,000.00	576.00	1,000.00
	SubTotal: 5000		-1,012,880.05	-950,304.00	-1,043,517.33	-962,720.00
	7000					
	7438	DEBT SERVICE - INTEREST	2,851.20			
	7439	DEBT SERV-COPIER PRINC/INTERST	11,404.80	14,256.00	12,454.13	14,256.00
	SubTotal: 7000		-14,256.00	-14,256.00	-12,454.13	-14,256.00
	SubTotal: Expense:1000-7999		-1,590,201.39	-1,426,985.00	-1,396,245.79	-1,483,317.00
	SubTotal: 710		-1,534,808.50	-1,387,115.17	-1,351,946.97	-1,428,551.20

## 711 – SAFETY

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

SAN MATEO COUNTY OFFICE OF EDUCATION  
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
20-21 Budget by Program

Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
711	Safety					
	Expense:1000-7999					
	1000					
		1171 TEACHER, SUBSTITUTES	499.00		3,088.50	
	SubTotal: 1000		-499.00	0.00	-3,088.50	0.00
	2000					
		2471 CLERICAL, SUBSTITUTE			168.00	
	SubTotal: 2000		0.00	0.00	-168.00	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	51.93		230.25	
		3311 OASDI/FICA - CERTIFICATED			19.35	
		3312 OASDI/FICA - CLASSIFIED			10.42	
		3321 MEDICARE - CERTIFICATED	7.24		44.81	
		3322 MEDICARE - CLASSIFIED			2.44	
		3501 ST UNEMPL INSUR CERT	0.24		1.55	
		3502 ST UNEMPL INSUR CLASS			0.09	
		3601 WORKERS COMP INSUR CERT	7.78		67.42	
		3602 WORKERS COMP INSUR CLASS			3.67	
	SubTotal: 3000		-67.19	0.00	-380.00	0.00
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	1,192.07	6,741.18	6,737.83	1,000.00
	SubTotal: 4000		-1,192.07	-6,741.18	-6,737.83	-1,000.00
	5000					
		5200 TRAVEL AND CONFERENCES	336.46	900.00	192.87	900.00
		5807 CONSULTANT SERVICES		199.00	199.00	
		5819 OTHER SVC./OPERATING EXP	250.00	251.00	235.00	
	SubTotal: 5000		-586.46	-1,350.00	-626.87	-900.00
	SubTotal: Expense:1000-7999		-2,344.72	-8,091.18	-11,001.20	-1,900.00

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Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
711	Safety					
(Continued...)						
SubTotal: 711			-2,344.72	-8,091.18	-11,001.20	-1,900.00

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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District 07 Hillsborough Elementary School District  
20-21 Budget by Program

Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
740	GROUNDS OPERATIONS					
	Revenue:8000-8999					
	8000					
		8689 ALL OTHR FEES & CONTRACTS	45,007.70	36,285.21	32,299.46	45,007.70
		8699 ALL OTHER LOCAL REVENUE	4,049.35	4,049.35		4,049.35
	SubTotal: 8000		49,057.05	40,334.56	32,299.46	49,057.05
	SubTotal: Revenue:8000-8999		49,057.05	40,334.56	32,299.46	49,057.05
	Expense:1000-7999					
	1000					
		1301 SUPERINTENDENT SALARY	12,186.73	12,854.00	12,689.31	13,770.00
		1351 SUPERINTENDENT,ADDL.COMP	600.00	600.00	550.00	600.00
	SubTotal: 1000		-12,786.73	-13,454.00	-13,239.31	-14,370.00
	2000					
		2201 MAINTENANCE/OPERATIONS	257,728.75	265,326.00	279,684.28	289,482.00
		2251 MAINT/OPER, ADDL. COMP	1,296.00	432.00	1,188.00	432.00
		2301 CHIEF BUSINESS OFFICIAL	19,301.30	19,537.00	20,294.62	20,984.00
	SubTotal: 2000		-278,326.05	-285,295.00	-301,166.90	-310,898.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	1,984.19	2,046.00	2,169.97	2,127.00
		3202 PUB EMPL RETIRE SYS CLASS	50,019.97	59,061.00	58,435.60	64,267.00
		3312 OASDI/FICA - CLASSIFIED	16,981.68	17,887.00	18,376.91	19,480.00
		3321 MEDICARE - CERTIFICATED	174.50	195.00	185.23	208.00
		3322 MEDICARE - CLASSIFIED	4,056.65	4,183.00	4,396.52	4,555.00
		3401 HLTH & WELFARE BNFT CERT	593.24	650.00	650.04	650.00
		3402 HLTH & WELFARE BNFT CLASS	20,957.25	21,455.00	21,727.98	23,592.00
		3501 ST UNEMPL INSUR CERT	5.86	7.00	6.26	7.00
		3502 ST UNEMPL INSUR CLASS	140.09	144.00	151.76	158.00
		3601 WORKERS COMP INSUR CERT	185.84	145.00	278.85	314.00
		3602 WORKERS COMP INSUR CLASS	4,370.23	6,103.00	6,620.22	6,860.00
		3902 OTHR BENEFITS, CLASS POST	2,974.62	3,211.00	3,004.36	3,291.00

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District 07 Hillsborough Elementary School District  
20-21 Budget by Program

Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
740	GROUND OPERATIONS					
	Expense:1000-7999					
	3000					
(Continued...)						
	SubTotal: 3000		-102,444.12	-115,087.00	-116,003.70	-125,509.00
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	13,943.10	15,930.77	15,278.07	15,931.00
		4352 GAS AND OIL	6,396.66	7,000.00	6,723.28	7,000.00
		4450 INVNTRD NON-INST SUPPLY	1,204.46			4,000.00
	SubTotal: 4000		-21,544.22	-22,930.77	-22,001.35	-26,931.00
	5000					
		5200 TRAVEL AND CONFERENCES	160.00	500.00		500.00
		5615 RENTAL/LEASE OF EQUIPMENT	1,064.74	1,000.00	1,062.40	1,000.00
		5630 BUILD/GROUNDS REPAIRS & IMPROV	55,369.31	51,610.25	27,380.50	51,610.00
		5635 CONTRACT EQUIPMENT REPAIR		1,000.00		1,000.00
		5819 OTHER SVC./OPERATING EXP		1,540.00		1,540.00
		5906 POSTAGE			-240.00	
	SubTotal: 5000		-56,594.05	-55,650.25	-28,202.90	-55,650.00
	SubTotal: Expense:1000-7999		-471,695.17	-492,417.02	-480,614.16	-533,358.00
	SubTotal: 740		-422,638.12	-452,082.46	-448,314.70	-484,300.95



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District 07 Hillsborough Elementary School District  
20-21 Budget by Program

Fund Manageme nt	Description		18-19 Actuals GL Actuals Amt	19-20 Est Actuals Amt	19-20 GL Actuals w/Enc Amt	20-21 Budget Amt
	Summary By	Object				
01	GENERAL FUND					
(Continued...)						
750	CLEAN ENERGY ACT					
	Revenue:8000-8999					
	8000					
	8590	ALL OTHER STATE REVENUES	5,030.00			
	SubTotal: 8000		5,030.00	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999		5,030.00	0.00	0.00	0.00
	Expense:1000-7999					
	4000					
	4350	NON INSTRUCTIONL SUPPLIES	4,127.30			
	SubTotal: 4000		-4,127.30	0.00	0.00	0.00
	5000					
	5630	BUILD/GROUNDS REPAIRS & IMPROV	0.00			
	SubTotal: 5000		0.00	0.00	0.00	0.00
	6000					
	6410	NEW EQUIPMENT	123,055.20			
	SubTotal: 6000		-123,055.20	0.00	0.00	0.00
	SubTotal: Expense:1000-7999		-127,182.50	0.00	0.00	0.00
	SubTotal: 750		-122,152.50	0.00	0.00	0.00

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

SAN MATEO COUNTY OFFICE OF EDUCATION  
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
20-21 Budget by Program

Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
810	RECREATION SUPPORT					
	Revenue:8000-8999					
	8000					
		8689 ALL OTHR FEES & CONTRACTS	231,925.00	186,670.21	133,672.81	216,925.00
	SubTotal: 8000		231,925.00	186,670.21	133,672.81	216,925.00
	SubTotal: Revenue:8000-8999		231,925.00	186,670.21	133,672.81	216,925.00
	Expense:1000-7999					
	1000					
		1301 SUPERINTENDENT SALARY	48,747.14	51,414.00	50,757.49	55,081.00
		1302 PRINCIPAL SALARY	69,820.85	72,496.00	75,225.99	81,050.00
		1304 ASST PRINCIPAL SALARY	6,836.47	7,082.00	7,360.93	8,044.00
		1351 SUPERINTENDENT,ADDL.COMP	2,400.00	2,400.00	2,200.00	2,400.00
	SubTotal: 1000		-127,804.46	-133,392.00	-135,544.41	-146,575.00
	2000					
		2301 CHIEF BUSINESS OFFICIAL	47,509.24	42,067.00	39,882.10	40,586.00
		2351 CHIEF BUS.OFF.,ADDL.COMP			31.12	
		2401 CLERICAL SALARIES	28,463.61	28,842.00	27,848.62	28,455.00
		2451 CLERICAL, ADDL. COMP			30.98	
	SubTotal: 2000		-75,972.85	-70,909.00	-67,792.82	-69,041.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	20,401.99	21,447.00	22,802.10	22,842.00
		3202 PUB EMPL RETIRE SYS CLASS	13,624.45	14,701.00	13,055.81	14,292.00
		3312 OASDI/FICA - CLASSIFIED	4,255.77	4,426.00	3,888.71	4,298.00
		3321 MEDICARE - CERTIFICATED	1,799.05	1,941.00	1,932.32	2,131.00
		3322 MEDICARE - CLASSIFIED	1,080.29	1,035.00	959.08	1,005.00
		3401 HLTH & WELFARE BNFT CERT	6,400.92	4,550.00	6,719.58	7,150.00
		3402 HLTH & WELFARE BNFT CLASS	1,749.62		3,939.28	5,649.00
		3501 ST UNEMPL INSUR CERT	61.65	67.00	66.59	74.00
		3502 ST UNEMPL INSUR CLASS	37.41	36.00	33.08	35.00
		3601 WORKERS COMP INSUR CERT	1,929.53	1,444.00	2,909.89	3,209.00

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District 07 Hillsborough Elementary School District  
20-21 Budget by Program

Fund Manageme nt		Description Object	18-19 Actuals	19-20	19-20	20-21
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
810	RECREATION SUPPORT					
	Expense:1000-7999					
	3000					
(Continued...)						
	3602	WORKERS COMP INSUR CLASS	1,163.64	770.00	1,444.36	1,514.00
	3901	OTHR BENEFITS, CERT POST	158.95	419.00	310.15	419.00
	3902	OTHR BENEFITS, CLASS POST	477.77	474.00	239.63	286.00
	SubTotal: 3000		-53,141.04	-51,310.00	-58,300.58	-62,904.00
	SubTotal: Expense:1000-7999		-256,918.35	-255,611.00	-261,637.81	-278,520.00
	SubTotal: 810		-24,993.35	-68,940.79	-127,965.00	-61,595.00

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

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20-21 Budget by Program

Fund Manageme nt	Summary By	Description Object	18-19 Actuals	19-20	19-20	20-21
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
840	OTHER STUDENT ACTIVITIES					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	2,200.00	1,700.00	1,700.00	2,250.00
	SubTotal: 8000		2,200.00	1,700.00	1,700.00	2,250.00
	SubTotal: Revenue:8000-8999		2,200.00	1,700.00	1,700.00	2,250.00
	Expense:1000-7999					
	5000					
		5807 CONSULTANT SERVICES	2,200.00	1,700.00	1,700.00	2,250.00
	SubTotal: 5000		-2,200.00	-1,700.00	-1,700.00	-2,250.00
	SubTotal: Expense:1000-7999		-2,200.00	-1,700.00	-1,700.00	-2,250.00
	SubTotal: 840		0.00	0.00	0.00	0.00
	SubTotal: 01		1,038,853.50	-435,874.33	-2,640,125.28	-909,942.03
	Total		1,038,853.50	-435,874.33	-2,640,125.28	-909,942.03

### **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

2020-2021 BUDGET

FUND 13

CAFETERIA FUND

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	2018-19 <u>Actuals</u>	2019-20 Estimated <u>Actuals</u>	2020-21 <u>Budget</u>
Beginning Balance	\$ 13,973	\$ 20,222	\$ 7,427
Total Income & Transfer In	4,484	3,717	5,530
Total Expenditures & Transfer Out	<u>(13,235)</u>	<u>(16,512)</u>	<u>(12,957)</u>
Ending Balance	\$ 5,222	\$ 7,427	\$ -



SAN MATEO COUNTY OFFICE OF EDUCATION  
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District 07 Hillsborough Elementary School District  
20-21 Other Funds Budget

Fund		18-19	19-20	19-20	20-21
Major Range		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
Summary By	Object				
13	CAFETERIA FUND				
Revenue:8000-8999					
Other Local Revenue (8600 to 8799)					
8634	FOOD SERVICES SALES	4,299.00	3,557.16	2,960.94	2,000.00
8660	INTEREST	184.83	159.81	40.07	30.00
SubTotal: Other Local Revenue (8600 to 8799)		4,483.83	3,716.97	3,001.01	2,030.00
Interfund Transfers In (8900 to 8929)					
8916	FROM GENERAL TO CAFETERIA		15,000.00	15,000.00	3,500.00
SubTotal: Interfund Transfers In (8900 to 8929)		0.00	15,000.00	15,000.00	3,500.00
SubTotal: Revenue:8000-8999		4,483.83	18,716.97	18,001.01	5,530.00
Expense:1000-7999					
Books and Supplies (4000 to 4999)					
4350	NON INSTRUCTIONL SUPPLIES	11,383.25	14,660.28	9,232.34	11,104.56
SubTotal: Books and Supplies (4000 to 4999)		-11,383.25	-14,660.28	-9,232.34	-11,104.56
Services and Operating Expenditures (5000 to 5999)					
5200	TRAVEL AND CONFERENCES	268.00			
5635	CONTRACT EQUIPMENT REPAIR		268.00		268.00
5819	OTHER SVC./OPERATING EXP	1,584.00	1,584.00	1,584.00	1,584.00
SubTotal: Services and Operating Expenditures (5000 to 5999)		-1,852.00	-1,852.00	-1,584.00	-1,852.00
SubTotal: Expense:1000-7999		-13,235.25	-16,512.28	-10,816.34	-12,956.56
SubTotal: 13		-8,751.42	2,204.69	7,184.67	-7,426.56

## **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

2020-2021 BUDGET

FUND 17

SPECIAL RESERVE - OTHER FUND

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	2018-19 Actuals	2019-20 Estimated Actuals	2020-21 Budget
Beginning Balance	\$ 552,738	\$ 565,028	\$ 575,278
Total Income & Transfer In	12,290	10,250	11,000
Total Expenditures & Transfer Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Balance	\$ 565,028	\$ 575,278	\$ 586,278

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District 07 Hillsborough Elementary School District  
20-21 Other Funds Budget

Fund		18-19 GL Actuals Amt	19-20 Est Actuals Amt	19-20 GL Actuals w/Enc Amt	20-21 Budget Amt
Major Range	Summary By Object				
17	SPECIAL RESERVE FUND OTH				
	Revenue:8000-8999				
	Other Local Revenue (8600 to 8799)				
	8660 INTEREST	12,289.55	10,250.36	8,377.86	11,000.00
	SubTotal: Other Local Revenue (8600 to 8799)	12,289.55	10,250.36	8,377.86	11,000.00
	SubTotal: Revenue:8000-8999	12,289.55	10,250.36	8,377.86	11,000.00
	SubTotal: 17	12,289.55	10,250.36	8,377.86	11,000.00

## **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

2020-2021 BUDGET

FUND 20

SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS

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	2018-19 Actuals	2019-20 Estimated Actuals	2020-21 Budget
Beginning Balance	\$ 1,157,415	\$ 1,218,268	\$ 1,340,895
Total Income & Transfer In	60,853	122,627	58,250
Total Expenditures & Transfer Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Balance	\$ 1,218,268	\$ 1,340,895	\$ 1,399,145

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District 07 Hillsborough Elementary School District  
20-21 Other Funds Budget

Fund		18-19	19-20	19-20	20-21
Major Range		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
Summary By	Object				
20	SPEC RSV POST EMPLMT BENEFITS				
Revenue:8000-8999					
Other Local Revenue (8600 to 8799)					
	8660 INTEREST	25,852.81	23,241.76	18,236.98	23,250.00
SubTotal: Other Local Revenue (8600 to 8799)		25,852.81	23,241.76	18,236.98	23,250.00
Interfund Transfers In (8900 to 8929)					
	8912 BTW GENERAL & SP RESERVE	35,000.00	99,385.35	99,385.35	35,000.00
SubTotal: Interfund Transfers In (8900 to 8929)		35,000.00	99,385.35	99,385.35	35,000.00
SubTotal: Revenue:8000-8999		60,852.81	122,627.11	117,622.33	58,250.00
SubTotal: 20		60,852.81	122,627.11	117,622.33	58,250.00

## **BUILDING FUND – 21**

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

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

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

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



# HILLSBOROUGH CITY SCHOOL DISTRICT

## 2020-2021 BUDGET

### FUND 21

### BUILDING FUND

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	<u>2018-19 Actuals</u>	<u>2019-20 Estimated Actuals</u>	<u>2020-21 Budget</u>
Beginning Balance	\$ -	\$ 1,837,349	\$ 646,160
Total Income & Transfer In	\$ 2,009,720	30,401	8,000
Total Expenditures & Transfer Out	<u>\$ (172,371)</u>	<u>(1,221,590)</u>	<u>(654,160)</u>
Ending Balance	\$ 1,837,349	\$ 646,160	\$ -

SAN MATEO COUNTY OFFICE OF EDUCATION  
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
20-21 Other Funds Budget

Fund		18-19	19-20	19-20	20-21
Major Range		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
Summary By	Object				
21	BUILDING FUND				
Revenue:8000-8999					
Other Local Revenue (8600 to 8799)					
8660	INTEREST	19,765.93	30,400.93	20,106.48	8,000.00
SubTotal: Other Local Revenue (8600 to 8799)		19,765.93	30,400.93	20,106.48	8,000.00
All Other Financing Sources (8930 to 8979)					
8951	PROCEEDS FRM SALE OF BOND	1,989,954.02			
SubTotal: All Other Financing Sources (8930 to 8979)		1,989,954.02	0.00	0.00	0.00
SubTotal: Revenue:8000-8999		2,009,719.95	30,400.93	20,106.48	8,000.00
Expense:1000-7999					
Books and Supplies (4000 to 4999)					
4450	INVNTRD NON-INST SUPPLY		181,630.00	164,811.00	338,326.75
SubTotal: Books and Supplies (4000 to 4999)		0.00	-181,630.00	-164,811.00	-338,326.75
Services and Operating Expenditures (5000 to 5999)					
5630	BUILD/GROUNDS REPAIRS & IMPROV		18,700.00	18,700.00	
5807	CONSULTANT SERVICES		79,765.93	52,752.25	20,300.00
5819	OTHER SVC./OPERATING EXP	26,119.25	3,529.75	3,529.75	
5823	AUDIT SERVICES	4,500.00	4,500.00	4,500.00	4,500.00
SubTotal: Services and Operating Expenditures (5000 to 5999)		-30,619.25	-106,495.68	-79,482.00	-24,800.00
Capital Outlay (6000 to 6999)					
6201	DATA		786,733.13	757,200.94	97,225.00
6202	TELEPHONE		111,731.57	106,158.42	13,808.00
6210	BUILDING IMPROVEMENTS				180,000.00
6234	PROJECT MGT(DESIGN PHASE)	141,751.50			
6404	COMPUTER/NETWORK EQUIPMENT		35,000.00	108,375.13	
SubTotal: Capital Outlay (6000 to 6999)		-141,751.50	-933,464.70	-971,734.49	-291,033.00
SubTotal: Expense:1000-7999		-172,370.75	-1,221,590.38	-1,216,027.49	-654,159.75
SubTotal: 21		1,837,349.20	-1,191,189.45	-1,195,921.01	-646,159.75

## **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

2020-2021 BUDGET

FUND 25

CAPITAL FACILITIES

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	2018-19 Actuals	2019-20 Estimated Actuals	2020-21 Budget
Beginning Balance	\$ 231,200	\$ 107,423	\$ 3,940
Total Income & Transfer In	59,990	42,346	35,510
Total Expenditures & Transfer Out	<u>(183,767)</u>	<u>(145,829)</u>	<u>(20,000)</u>
Ending Balance	\$ 107,423	\$ 3,940	\$ 19,450

SAN MATEO COUNTY OFFICE OF EDUCATION  
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
20-21 Other Funds Budget

Fund		18-19	19-20	19-20	20-21
Major Range		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
Summary By	Object				
25	CAPITAL FACILITIES FUND				
Revenue:8000-8999					
Other Local Revenue (8600 to 8799)					
8660	INTEREST	5,042.25	2,346.04	1,167.71	10.00
8681	MITIGATION/DEVELOPER FEES	54,947.70	40,000.00	37,500.30	35,500.00
SubTotal: Other Local Revenue (8600 to 8799)		59,989.95	42,346.04	38,668.01	35,510.00
SubTotal: Revenue:8000-8999					
		59,989.95	42,346.04	38,668.01	35,510.00
Expense:1000-7999					
Books and Supplies (4000 to 4999)					
4350	NON INSTRUCTIONL SUPPLIES	3,928.23	1,232.01	1,232.01	
4450	INVNTRD NON-INST SUPPLY	95,336.30			
SubTotal: Books and Supplies (4000 to 4999)		-99,264.53	-1,232.01	-1,232.01	0.00
Services and Operating Expenditures (5000 to 5999)					
5610	RENTAL/LEASE OF BUILDGS	6,617.00			
5630	BUILD/GROUNDS REPAIRS & IMPROV	75,512.19	8,245.27	8,245.27	20,000.00
5807	CONSULTANT SERVICES	2,373.75	10,395.20	4,494.55	
SubTotal: Services and Operating Expenditures (5000 to 5999)		-84,502.94	-18,640.47	-12,739.82	-20,000.00
Capital Outlay (6000 to 6999)					
6201	DATA		3,300.00	16,920.57	
6202	TELEPHONE		2,656.51	2,396.63	
6404	COMPUTER/NETWORK EQUIPMENT		73,200.00	73,200.00	
6405	TELECOMMUNICATIONS EQUIPMENT		46,800.00	46,800.00	
SubTotal: Capital Outlay (6000 to 6999)		0.00	-125,956.51	-139,317.20	0.00
SubTotal: Expense:1000-7999		-183,767.47	-145,828.99	-153,289.03	-20,000.00
SubTotal: 25		-123,777.52	-103,482.95	-114,621.02	15,510.00

## **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

2020-2021 BUDGET

FUND 40

SPECIAL RESERVE CAPITAL PROJECTS

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	2018-19 Actuals	2019-20 Estimated Actuals	2020-21 Budget
Beginning Balance	\$ 108,548	\$ 132,087	\$ 112,527
Total Income & Transfer In	103,539	60,758	248,000
Total Expenditures & Transfer Out	<u>(80,000)</u>	<u>(80,319)</u>	<u>(85,000)</u>
Ending Balance	\$ 132,087	\$ 112,527	\$ 275,527

SAN MATEO COUNTY OFFICE OF EDUCATION  
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
20-21 Other Funds Budget

Fund		18-19	19-20	19-20	20-21
Major Range		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
Summary By	Object				
40	SPECIAL RESERVE FUND CAP				
Revenue:8000-8999					
Other Local Revenue (8600 to 8799)					
8650	LEASES AND RENTALS	100,000.00	58,333.34	58,333.34	240,000.00
8660	INTEREST	3,539.29	2,425.00	2,421.81	8,000.00
SubTotal: Other Local Revenue (8600 to 8799)		103,539.29	60,758.34	60,755.15	248,000.00
SubTotal: Revenue:8000-8999					
		103,539.29	60,758.34	60,755.15	248,000.00
Expense:1000-7999					
Books and Supplies (4000 to 4999)					
4310	INSTR.SUPPLY/SUBSCRIPT/WKBKS		319.20	319.20	
SubTotal: Books and Supplies (4000 to 4999)		0.00	-319.20	-319.20	0.00
Services and Operating Expenditures (5000 to 5999)					
5630	BUILD/GROUNDS REPAIRS & IMPROV				5,000.00
SubTotal: Services and Operating Expenditures (5000 to 5999)		0.00	0.00	0.00	-5,000.00
Interfund Transfers Out (7600 to 7629)					
7612	BTW GENERAL & SP RESERVE	80,000.00	80,000.00	80,000.00	80,000.00
SubTotal: Interfund Transfers Out (7600 to 7629)		-80,000.00	-80,000.00	-80,000.00	-80,000.00
SubTotal: Expense:1000-7999		-80,000.00	-80,319.20	-80,319.20	-85,000.00
SubTotal: 40		23,539.29	-19,560.86	-19,564.05	163,000.00
Total		1,801,501.91	-1,179,151.10	-1,196,921.22	-405,826.31



**ENROLLMENT PROJECTIONS**

Enrollment charts for the District, as a whole, from 1984-85 through 2020-21, are found on the next pages.

# HILLSBOROUGH CITY SCHOOL

## COMPARISON OF P2 ENROLLMENT - 1980-2019 ACTUAL AND 2020-2021 PROJECTED

SCHOOL YEAR	TK	K	1	2	3	4	5	TOTAL TK-5	6	7	8	TOTAL 6-8	GRAND TOTAL	CHG.	%
1984-85		81	93	108	106	107	122	617	161	166	186	513	1,130	-20	-.020
1985-86		77	94	97	115	111	108	602	128	157	162	447	1,049	-81	-.072
1986-87		108	82	102	102	118	111	623	124	120	161	405	1,028	-21	-.020
1987-88		107	115	82	107	105	118	634	126	128	121	375	1,009	-19	-.018
1988-89		115	112	122	90	111	110	660	123	124	128	375	1,035	26	.026
1989-90		131	120	122	132	88	118	711	122	127	131	380	1,091	56	.054
1990-91		124	140	117	135	139	89	744	125	122	135	382	1,126	35	.032
1991-92		108	123	145	114	140	138	768	101	134	123	358	1,126	0	.000
1992-93		111	119	124	142	112	144	752	149	103	142	394	1,146	20	.018
1993-94		142	115	127	128	150	120	782	152	157	108	417	1,199	53	.046
1994-95		134	158	127	139	131	158	847	131	147	158	436	1,283	84	.070
1995-96		121	153	162	134	139	142	851	153	137	150	440	1,291	8	.006
1996-97		131	131	164	166	138	147	877	137	160	139	436	1,313	22	.017
1997-98		122	145	140	162	179	142	890	148	144	158	450	1,340	27	.021
1998-99		127	127	148	151	159	181	893	144	148	142	434	1,327	-13	-.010
1999-00		142	140	134	159	160	165	900	175	146	144	465	1,365	38	.029
2000-01		152	146	146	145	160	165	914	174	174	141	489	1,403	38	.028
2001-02		125	156	158	149	150	160	898	164	170	170	504	1,402	-1	-.001
2002-03		143	134	165	152	152	149	895	162	160	164	486	1,381	-21	-.015
2003-04		151	147	141	163	160	150	912	142	161	155	458	1,370	-11	-.008
2004-05		136	158	161	144	169	172	940	142	152	164	458	1,398	28	.020
2005-06		169	139	164	161	157	168	958	163	148	152	463	1,421	23	.016
2006-07		145	173	138	170	167	162	955	166	165	148	479	1,434	13	.009
2007-08		151	149	182	136	178	163	959	152	171	163	486	1,445	11	.008
2008-09		157	160	158	190	148	182	995	156	151	168	475	1,470	25	.017
2009-10		154	163	164	169	200	154	1004	178	156	153	487	1,491	21	.014
2010-11		134	168	174	173	177	205	1031	156	178	161	495	1,526	35	.023
2011-12		140	147	171	174	181	183	996	204	163	176	543	1,539	13	.009
2012-13	9	133	145	154	183	180	186	990	175	199	160	534	1,524	-15	-.010
2013-14	10	151	142	151	160	184	183	981	179	176	191	546	1,527	3	.002
2014-15	15	149	162	151	165	170	191	1003	187	178	176	541	1,544	17	.011
2015-16	14	147	139	164	153	160	169	946	179	187	175	541	1,487	-57	-.037
2016-17	0	151	155	139	174	153	164	936	171	178	187	536	1,472	-15	-.010
2017-18	0	121	137	163	150	172	158	901	150	172	182	504	1,405	-67	-.046
2018-19	0	134	127	144	156	174	149	884	147	151	171	469	1,353	-52	-.037
2019-20	0	120	132	141	147	174	155	869	143	148	143	434	1,303	-50	-.037
2020-21**	0	107	126	138	144	146	168	829	148	144	149	441	1,270	-33	-.025

\*\* As of June 5, 2020

# NORTH SCHOOL

## COMPARISON OF P2 ENROLLMENT - 1980-2019 ACTUAL AND 2020-2021 PROJECTED

SCHOOL YEAR	TK/K	1	GRADE				TOTAL TK-5	CHANGE	%
			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
<b>2020-21**</b>	<b>35</b>	<b>43</b>	<b>45</b>	<b>42</b>	<b>49</b>	<b>70</b>	<b>284</b>	<b>-16</b>	<b>-.053</b>

\*\* As of June 5, 2020

## SOUTH SCHOOL

### COMPARISON OF P2 ENROLLMENT - 1980-2019 ACTUAL AND 2020-2021 PROJECTED

SCHOOL YEAR	TK	K	1	2	3	4	5	TOTAL TK-5	CHANGE	%
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
<b>2020-21**</b>		<b>30</b>	<b>39</b>	<b>33</b>	<b>45</b>	<b>40</b>	<b>33</b>	<b>220</b>	<b>1</b>	<b>.005</b>

\*\* As of June 5, 2020

WEST SCHOOL											
COMPARISON OF P2 ENROLLMENT - 1980-2019 ACTUAL AND 2020-2021 PROJECTED											
SCHOOL								TOTAL			
YEAR	TK	K	1	2	3	4	5	TK-5	CHANGE	%	
1980-81		33	38	43	52	69	48	283	-31		-.099
1981-82		33	41	42	50	57	77	300	17		.060
1982-83		27	34	44	40	48	56	249	-51		-.170
1983-84		22	36	36	44	37	48	223	-26		-.104
1984-85		25	24	38	38	41	34	200	-23		-.103
1985-86		45	41	52	78	71	67	354	154		.770
1986-87		56	49	55	56	81	72	369	15		.042
1987-88		47	57	52	55	55	80	346	-23		-.062
1988-89		60	49	70	53	58	62	352	6		.017
1989-90		56	64	53	76	53	59	361	9		.026
1990-91		36	54	48	53	81	51	323	-38		-.105
1991-92		42	32	55	43	54	71	297	-26		-.080
1992-93		44	42	36	50	43	53	268	-29		-.098
1993-94		37	44	38	36	49	46	250	-18		-.067
1994-95		47	50	53	40	38	52	280	30		.120
1995-96		29	53	49	54	46	44	275	-5		-.018
1996-97		55	35	58	53	57	54	312	37		.135
1997-98		53	59	40	57	58	57	324	12		.038
1998-99		48	54	60	40	58	58	318	-6		-.019
1999-00		56	48	57	60	45	57	323	5		.016
2000-01		56	58	51	60	58	55	338	15		.046
2001-02		45	60	59	54	61	57	336	-2		-.006
2002-03		59	53	60	56	54	60	342	6		.018
2003-04		60	60	53	60	58	54	345	3		.009
2004-05		56	65	68	55	60	68	372	27		.078
2005-06		60	56	68	67	60	64	375	3		.008
2006-07		57	60	56	71	68	62	374	-1		-.003
2007-08		60	57	60	56	75	68	376	2		.005
2008-09		60	60	60	60	60	76	376	0		.000
2009-10		56	59	60	62	69	66	372	-4		-.011
2010-11		60	61	61	60	66	73	381	9		.024
2011-12		55	60	60	59	64	67	365	-16		-.042
2012-13		56	53	68	66	61	67	371	6		.016
2013-14	10	45	59	59	69	70	64	376	5		.013
2014-15		57	53	66	67	73	74	390	14		.037
2015-16		57	61	57	66	65	74	380	-10		-.026
2016-17		57	60	64	62	65	69	377	-3		-.008
2017-18		51	54	66	69	63	71	374	-3		-.008
2018-19		56	52	58	68	69	62	365	-9		-.024
2019-20		42	57	55	59	69	68	350	-15		-.041
2020-21**		42	44	60	57	57	65	325	-25		-.071

\*\* As of June 5, 2020

## CROCKER SCHOOL

COMPARISON OF P2 ENROLLMENT - 1980-2019 ACTUAL AND 2020-2021 PROJECTED

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

\*\* As of June 5, 2020

HILLSBOROUGH CITY SCHOOL DISTRICT  
2020-21 BUDGET

**AVERAGE DAILY ATTENDANCE COMPARISON PER P-2**

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

ANNUAL BUDGET REPORT:  
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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


Budget available for inspection at:

Public Hearing:

Place: https://hillsborough.agendaonline.net/public/  
Date: June 05, 2020

Place: Hillsborough District Website  
Date: June 10, 2020  
Time: 06:00 PM

Adoption Date: June 23, 2020

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

Contact person for additional information on the budget reports:

Name: Joyce Shen

Telephone: (650) 548-4203

Title: Chief Business Official

E-mail: jshen@hcsdk8.org

### Criteria and Standards Review Summary

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

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



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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"><li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?</li></ul>		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"><li>If yes, are they lifetime benefits?</li><li>If yes, do benefits continue beyond age 65?</li><li>If yes, are benefits funded by pay-as-you-go?</li></ul>		X
			X	
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: <ul style="list-style-type: none"><li>Certificated? (Section S8A, Line 1)</li><li>Classified? (Section S8B, Line 1)</li><li>Management/supervisor/confidential? (Section S8C, Line 1)</li></ul>	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"><li>Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li><li>Adoption date of the LCAP or an update to the LCAP:</li></ul>		X
			Jun 23, 2020	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

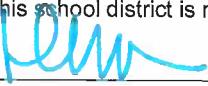
( ☐ ) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

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

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

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

Signed



Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: Jun 23, 2020

For additional information on this certification, please contact:

Name: Joyce Shen

Title: Chief Business Official

Telephone: (650) 548-4203

E-mail: jshen@hcsdk8.org

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
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	GS	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

**Hillsborough City School District  
2020-21 Budget All Funds at a Glance**

Description	General Fund 01	Special Revenue Cafeteria Fund 13	Special Reserve Non-Capital Fund 17	Special Reserve (OPEB) Fund 20 (OPEB)	Building Fund Fund 21	Capital Facilities Fund 25	Special Reserve Capital Fund 40	Total
<b>Beginning Fund Balances</b>	<b>5,921,571.38</b>	<b>7,426.56</b>	<b>575,277.86</b>	<b>1,340,894.84</b>	<b>646,159.75</b>	<b>3,939.79</b>	<b>112,526.53</b>	<b>8,607,796.71</b>
<b><u>Sources of Funds</u></b>								
Revenues	31,888,203.28	2,030.00	11,000.00	23,250.00	8,000.00	35,510.00	248,000.00	32,215,993.28
Transfers In	80,000.00	3,500.00		35,000.00				118,500.00
Other Sources								-
<b>Total Sources of Funds</b>	<b>31,968,203.28</b>	<b>5,530.00</b>	<b>11,000.00</b>	<b>58,250.00</b>	<b>8,000.00</b>	<b>35,510.00</b>	<b>248,000.00</b>	<b>32,334,493.28</b>
<b><u>Uses of Funds</u></b>								
Expenditures	32,839,645.31	12,956.56			654,159.75	20,000.00	5,000.00	33,531,761.62
Transfers Out	38,500.00						80,000.00	118,500.00
Other Uses								-
<b>Total Uses of Funds</b>	<b>32,878,145.31</b>	<b>12,956.56</b>	<b>-</b>	<b>-</b>	<b>654,159.75</b>	<b>20,000.00</b>	<b>85,000.00</b>	<b>33,650,261.62</b>
<b>Net Sources (Uses) of Funds</b>	<b>(909,942.03)</b>	<b>(7,426.56)</b>	<b>11,000.00</b>	<b>58,250.00</b>	<b>(646,159.75)</b>	<b>15,510.00</b>	<b>163,000.00</b>	<b>(1,315,768.34)</b>
<b>Ending Fund Balance</b>	<b>5,011,629.35</b>	<b>-</b>	<b>586,277.86</b>	<b>1,399,144.84</b>	<b>-</b>	<b>19,449.79</b>	<b>275,526.53</b>	<b>7,292,028.37</b>
<b><u>Components of Ending Fund Balances:</u></b>								
Revolving Cash	5,000.00							5,000.00
Prepaid Expenses	150,000.00							150,000.00
Restricted Balance	49,826.66							49,826.66
Sick Banks/Vacation Accruals	238,929.79							238,929.79
Site/Program Carryovers	120,000.00							120,000.00
Other Committed/Assigned			-	586,277.86	1,399,144.84		275,526.53	2,260,949.23
6% Reserve for Economic Uncertainty	1,972,688.72							1,972,688.72
Unappropriated Ending Balance	2,475,184.18							2,475,184.18
<b>Ending Balance</b>	<b>5,011,629.35</b>	<b>-</b>	<b>586,277.86</b>	<b>1,399,144.84</b>	<b>-</b>	<b>-</b>	<b>275,526.53</b>	<b>7,272,578.58</b>

**HILLSBOROUGH CITY SCHOOL DISTRICT**  
**2020-21 General Fund Proposed Budget Multi-Year Projections**

	<b>19-20 Estimated Actuals</b>			<b>20-21 Proposed Budget</b>			<b>21-22 Projected Budget</b>			<b>22-23 Projected Budget</b>		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>Revenues</b>												
Property Taxes/EPA/LCFF	21,713,781.00	689,986.23	22,403,767.23	22,804,700.78	707,881.97	23,512,582.75	23,337,816.85	707,881.97	24,045,698.82	23,337,816.85	707,881.97	24,045,698.82
Federal Revenue		269,267.34	269,267.34		263,409.20	263,409.20		263,409.20	263,409.20		263,409.20	263,409.20
State Revenue	417,420.47	1,421,942.47	1,839,362.94	272,547.72	1,395,551.50	1,668,099.22	272,547.72	1,395,551.50	1,668,099.22	272,547.72	1,395,551.50	1,668,099.22
Local Revenue	4,064,536.46	2,496,961.63	6,561,498.09	3,904,084.63	2,540,027.48	6,444,112.11	3,904,084.63	2,540,027.48	6,444,112.11	3,704,084.63	2,540,027.48	6,244,112.11
Other Sources			-			-			-			-
<b>Total Income</b>	<b>26,195,737.93</b>	<b>4,878,157.67</b>	<b>31,073,895.60</b>	<b>26,981,333.13</b>	<b>4,906,870.15</b>	<b>31,888,203.28</b>	<b>27,514,449.20</b>	<b>4,906,870.15</b>	<b>32,421,319.35</b>	<b>27,314,449.20</b>	<b>4,906,870.15</b>	<b>32,221,319.35</b>
<b>Expenditure</b>												
Certificated	11,140,326.65	3,887,903.97	15,028,230.62	12,070,434.52	4,049,212.10	16,119,646.62	12,231,615.52	4,095,903.38	16,327,518.90	12,418,736.52	4,142,595.38	16,561,331.90
Classified	2,144,948.82	2,017,430.44	4,162,379.26	2,238,766.00	2,235,024.34	4,473,790.34	2,262,340.00	2,273,513.31	4,535,853.31	2,280,413.00	2,312,002.31	4,592,415.31
Benefits	4,177,995.13	3,230,440.35	7,408,435.48	4,140,814.00	3,383,102.93	7,523,916.93	4,206,482.00	3,399,687.93	7,606,169.93	4,304,746.00	3,461,547.93	7,766,293.93
Books & Supplies	811,298.64	278,620.83	1,089,919.47	698,889.06	202,647.00	901,536.06	657,364.00	184,278.00	841,642.00	657,364.00	184,278.00	841,642.00
Services	2,053,748.01	1,087,424.94	3,141,172.95	1,860,359.00	1,311,502.36	3,171,861.36	1,897,488.00	1,290,626.35	3,188,114.35	1,900,685.00	1,280,626.35	3,181,311.35
Capital Outlay	280,315.23	104,954.90	385,270.13	400,315.00	-	400,315.00	400,315.00	50,000.00	450,315.00			-
Other Outgo	161,606.67	98,370.00	259,976.67	150,209.00	98,370.00	248,579.00	150,209.00	98,370.00	248,579.00	150,209.00	98,370.00	248,579.00
Other Uses			-			-			-			-
<b>Total Expenditures</b>	<b>20,770,239.15</b>	<b>10,705,145.43</b>	<b>31,475,384.58</b>	<b>21,559,786.58</b>	<b>11,279,858.73</b>	<b>32,839,645.31</b>	<b>21,805,813.52</b>	<b>11,392,378.97</b>	<b>33,198,192.49</b>	<b>21,712,153.52</b>	<b>11,479,419.97</b>	<b>33,191,573.49</b>
<b>Revenues less Expenses</b>	<b>5,425,498.78</b>	<b>(5,826,987.76)</b>	<b>(401,488.98)</b>	<b>5,421,546.55</b>	<b>(6,372,988.58)</b>	<b>(951,442.03)</b>	<b>5,708,635.68</b>	<b>(6,485,508.82)</b>	<b>(776,873.14)</b>	<b>5,602,295.68</b>	<b>(6,572,549.82)</b>	<b>(970,254.14)</b>
<b>Interfund Transfers</b>												
Transfers from Fund 40	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00
Transfers to Fund 13	(15,000.00)		(15,000.00)	(3,500.00)		(3,500.00)	(15,000.00)		(15,000.00)	(15,000.00)		(15,000.00)
Transfers to Fund 20	(99,385.35)		(99,385.35)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)
Contributions to Restricted	(5,856,229.71)	5,856,229.71	-	(6,220,883.07)	6,220,883.07	-	(6,374,513.32)	6,374,513.32	-	(6,511,554.32)	6,511,554.32	-
<b>Total Transfers</b>	<b>(5,890,615.06)</b>	<b>5,856,229.71</b>	<b>(34,385.35)</b>	<b>(6,179,383.07)</b>	<b>6,220,883.07</b>	<b>41,500.00</b>	<b>(6,344,513.32)</b>	<b>6,374,513.32</b>	<b>30,000.00</b>	<b>(6,481,554.32)</b>	<b>6,511,554.32</b>	<b>30,000.00</b>
<b>End Balance GAIN/(LOSS)</b>	<b>(465,116.28)</b>	<b>29,241.95</b>	<b>(435,874.33)</b>	<b>(757,836.52)</b>	<b>(152,105.51)</b>	<b>(909,942.03)</b>	<b>(635,877.64)</b>	<b>(110,995.50)</b>	<b>(746,873.14)</b>	<b>(879,258.64)</b>	<b>(60,995.50)</b>	<b>(940,254.14)</b>
<b>Fund Balance</b>												
<b>Beginning Balance</b>	<b>6,184,753.49</b>	<b>172,692.22</b>	<b>6,357,445.71</b>	<b>5,719,637.21</b>	<b>201,934.17</b>	<b>5,921,571.38</b>	<b>4,961,800.69</b>	<b>49,828.66</b>	<b>5,011,629.35</b>	<b>4,325,923.05</b>	<b>(61,166.84)</b>	<b>4,264,756.21</b>
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	150,000.00		150,000.00	150,000.00		150,000.00	150,000.00		150,000.00	150,000.00		150,000.00
Restricted Balances		201,934.17	201,934.17		49,828.66	49,828.66			-			-
Sick Banks/Vacation Accruals	238,929.79		238,929.79	238,929.79		238,929.79	238,929.79		238,929.79	238,929.79		238,929.79
Site/Program Carryovers	120,000.00		120,000.00	120,000.00		120,000.00	120,000.00		120,000.00	120,000.00		120,000.00
6% Reserve for Economic Uncertainty	1,895,386.20		1,895,386.20	1,972,688.72		1,972,688.72	1,994,891.55		1,994,891.55	1,994,494.41		1,994,494.41
<b>Unappropriated Ending Balance</b>	<b>3,310,321.22</b>		<b>3,310,321.22</b>	<b>2,475,182.18</b>		<b>2,475,182.18</b>	<b>1,817,101.71</b>		<b>1,817,101.71</b>	<b>938,240.21</b>		<b>938,240.21</b>
<b>Ending Balance</b>	<b>5,719,637.21</b>	<b>201,934.17</b>	<b>5,921,571.38</b>	<b>4,961,800.69</b>	<b>49,828.66</b>	<b>5,011,629.35</b>	<b>4,325,923.05</b>	<b>(61,166.84)</b>	<b>4,264,756.21</b>	<b>3,446,664.41</b>	<b>(122,162.34)</b>	<b>3,324,502.07</b>



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

**Adopted Budget  
2020-21 Budget Attachment  
Balances in Excess of Minimum Reserve Requirements**

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

Combined Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2020-21 Adopted Budget
01	General Fund	\$4,447,870.90
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$586,277.86
Total Assigned and Unassigned Ending Fund Balances		\$5,034,148.76
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		\$986,344
<b>Total Assigned &amp; Unassigned Ending Balance in Excess of Minimum</b>		<b>\$4,047,804.40</b>

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	2020-21 Adopted Budget	Description of Need (These are samples only; please modify as appropriate)
01	General Fund	\$986,344.4	Additional 3% set aside per Board Fund Balance Policy requiring available reserves of at least 6% of total general fund expenditures
01	General Fund	\$150,000.0	Additional supplies and measures to safely open school amid COVID-19
01	General Fund	\$500,000.0	Addressing a myriad of facility needs
01	General Fund	\$1,825,182.2	Additional reserves for economic uncertainty due to COVID-19, state education funding cut, and unpredictability for local property tax revenues
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$586,277.86	Additional reserves for economic uncertainty due to COVID-19, state education funding cut, and unpredictability for local property tax revenues
<i>Insert Lines above as needed</i>			
<b>Total of Substantiated Needs</b>		<b>\$4,047,804.40</b>	
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.			

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		21,713,781.00	689,986.23	22,403,767.23	22,804,700.78	707,881.97	23,512,582.75	4.9%
2) Federal Revenue	8100-8299		0.00	269,267.34	269,267.34	0.00	263,409.20	263,409.20	-2.2%
3) Other State Revenue	8300-8599		417,420.47	1,421,942.47	1,839,362.94	272,547.72	1,395,551.50	1,668,099.22	-9.3%
4) Other Local Revenue	8600-8799		4,064,536.46	2,496,961.63	6,561,498.09	3,904,084.63	2,540,027.48	6,444,112.11	-1.8%
5) TOTAL, REVENUES			26,195,737.93	4,878,157.67	31,073,895.60	26,981,333.13	4,906,870.15	31,888,203.28	2.6%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		11,140,326.65	3,887,903.97	15,028,230.62	12,070,434.52	4,049,212.10	16,119,646.62	7.3%
2) Classified Salaries	2000-2999		2,144,948.82	2,017,430.44	4,162,379.26	2,238,766.00	2,235,024.34	4,473,790.34	7.5%
3) Employee Benefits	3000-3999		4,177,995.13	3,230,440.35	7,408,435.48	4,140,814.00	3,383,102.93	7,523,916.93	1.6%
4) Books and Supplies	4000-4999		811,298.64	278,620.83	1,089,919.47	698,889.06	202,647.00	901,536.06	-17.3%
5) Services and Other Operating Expenditures	5000-5999		2,053,748.01	1,087,424.94	3,141,172.95	1,860,359.00	1,311,502.36	3,171,861.36	1.0%
6) Capital Outlay	6000-6999		280,315.23	104,954.90	385,270.13	400,315.00	0.00	400,315.00	3.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		161,606.67	98,370.00	259,976.67	150,209.00	98,370.00	248,579.00	-4.4%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,770,239.15	10,705,145.43	31,475,384.58	21,559,786.58	11,279,858.73	32,839,645.31	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,425,498.78	(5,826,987.76)	(401,488.98)	5,421,546.55	(6,372,988.58)	(951,442.03)	137.0%
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		114,385.35	0.00	114,385.35	38,500.00	0.00	38,500.00	-66.3%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(5,856,229.71)	5,856,229.71	0.00	(6,220,883.07)	6,220,883.07	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,890,615.06)	5,856,229.71	(34,385.35)	(6,179,383.07)	6,220,883.07	41,500.00	-220.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(465,116.28)	29,241.95	(435,874.33)	(757,836.52)	(152,105.51)	(909,942.03)	108.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,184,753.49	172,692.22	6,357,445.71	5,719,637.21	201,934.17	5,921,571.38	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,184,753.49	172,692.22	6,357,445.71	5,719,637.21	201,934.17	5,921,571.38	-6.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,184,753.49	172,692.22	6,357,445.71	5,719,637.21	201,934.17	5,921,571.38	-6.9%
2) Ending Balance, June 30 (E + F1e)			5,719,637.21	201,934.17	5,921,571.38	4,961,800.69	49,828.66	5,011,629.35	-15.4%
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	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
All Others		9719	358,929.79	0.00	358,929.79	358,929.79	0.00	358,929.79	0.0%
b) Restricted		9740	0.00	201,934.17	201,934.17	0.00	49,828.66	49,828.66	-75.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,895,386.20	0.00	1,895,386.20	1,972,688.72	0.00	1,972,688.72	4.1%
Unassigned/Unappropriated Amount		9790	3,310,321.22	0.00	3,310,321.22	2,475,182.18	0.00	2,475,182.18	-25.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
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				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
<b>LCFF SOURCES</b>									
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	261,496.00	0.00	261,496.00	261,496.00	0.00	261,496.00	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	74,053.00	0.00	74,053.00	74,053.00	0.00	74,053.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	20,247,477.00	0.00	20,247,477.00	21,324,642.78	0.00	21,324,642.78	5.3%
Unsecured Roll Taxes		8042	990,734.00	0.00	990,734.00	1,004,488.00	0.00	1,004,488.00	1.4%
Prior Years' Taxes		8043	(32,023.00)	0.00	(32,023.00)	(32,023.00)	0.00	(32,023.00)	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			21,713,781.00	0.00	21,713,781.00	22,804,700.78	0.00	22,804,700.78	5.0%
<b>LCFF Transfers</b>									
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	689,986.23	689,986.23	0.00	707,881.97	707,881.97	2.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,713,781.00	689,986.23	22,403,767.23	22,804,700.78	707,881.97	23,512,582.75	4.9%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	244,828.69	244,828.69	0.00	238,588.91	238,588.91	-2.5%
Special Education Discretionary Grants		8182	0.00	7,066.65	7,066.65	0.00	7,448.29	7,448.29	5.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	269,267.34	269,267.34	0.00	263,409.20	263,409.20	-2.2%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	42,190.00	0.00	42,190.00	42,190.00	0.00	42,190.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	212,323.00	68,553.47	280,876.47	212,323.00	65,758.50	278,081.50	-1.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		3,000.00	3,000.00		2,125.00	2,125.00	-29.2%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	162,907.47	1,350,389.00	1,513,296.47	18,034.72	1,327,668.00	1,345,702.72	-11.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>417,420.47</b>	<b>1,421,942.47</b>	<b>1,839,362.94</b>	<b>272,547.72</b>	<b>1,395,551.50</b>	<b>1,668,099.22</b>	<b>-9.3%</b>

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	2,209,112.07	2,209,112.07	0.00	2,217,319.48	2,217,319.48	0.4%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	108,820.27	0.00	108,820.27	108,820.27	0.00	108,820.27	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	38,240.56	38,240.56	0.00	102,732.00	102,732.00	168.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	305,171.65	0.00	305,171.65	379,141.33	0.00	379,141.33	24.2%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,650,544.54	249,609.00	3,900,153.54	3,416,123.03	219,976.00	3,636,099.03	-6.8%
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			4,064,536.46	2,496,961.63	6,561,498.09	3,904,084.63	2,540,027.48	6,444,112.11	-1.8%
TOTAL, REVENUES			26,195,737.93	4,878,157.67	31,073,895.60	26,981,333.13	4,906,870.15	31,888,203.28	2.6%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,866,761.30	3,700,536.97	12,567,298.27	9,583,582.52	3,846,449.10	13,430,031.62	6.9%
Certificated Pupil Support Salaries		1200	628,480.18	2,436.00	630,916.18	702,790.00	1,450.00	704,240.00	11.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,645,085.17	184,931.00	1,830,016.17	1,784,062.00	201,313.00	1,985,375.00	8.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,140,326.65	3,887,903.97	15,028,230.62	12,070,434.52	4,049,212.10	16,119,646.62	7.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	133,837.10	1,555,017.71	1,688,854.81	131,775.00	1,756,262.61	1,888,037.61	11.8%
Classified Support Salaries		2200	736,049.58	192,310.00	928,359.58	794,283.00	193,936.00	988,219.00	6.4%
Classified Supervisors' and Administrators' Salaries		2300	317,023.00	191,004.73	508,027.73	345,259.00	193,898.73	539,157.73	6.1%
Clerical, Technical and Office Salaries		2400	958,039.14	79,098.00	1,037,137.14	967,449.00	90,927.00	1,058,376.00	2.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,144,948.82	2,017,430.44	4,162,379.26	2,238,766.00	2,235,024.34	4,473,790.34	7.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,840,120.48	1,963,215.35	3,803,335.83	1,783,597.00	1,967,309.56	3,750,906.56	-1.4%
PERS		3201-3202	431,123.00	385,872.66	816,995.66	438,380.00	419,523.91	857,903.91	5.0%
OASDI/Medicare/Alternative		3301-3302	314,125.27	203,066.80	517,192.07	369,784.00	227,724.30	597,508.30	15.5%
Health and Welfare Benefits		3401-3402	1,000,621.64	497,388.02	1,498,009.66	973,122.00	565,878.00	1,539,000.00	2.7%
Unemployment Insurance		3501-3502	6,536.70	2,829.35	9,366.05	7,170.00	3,102.00	10,272.00	9.7%
Workers' Compensation		3601-3602	302,359.04	109,576.17	411,935.21	289,660.00	136,268.16	425,928.16	3.4%
OPEB, Allocated		3701-3702	181,128.00	23,006.00	204,134.00	194,128.00	19,006.00	213,134.00	4.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	101,981.00	45,486.00	147,467.00	84,973.00	44,291.00	129,264.00	-12.3%
TOTAL, EMPLOYEE BENEFITS			4,177,995.13	3,230,440.35	7,408,435.48	4,140,814.00	3,383,102.93	7,523,916.93	1.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	152,434.60	152,434.60	2,000.00	0.00	2,000.00	-98.7%
Books and Other Reference Materials		4200	22,271.10	9,184.30	31,455.40	12,270.00	48,000.00	60,270.00	91.6%
Materials and Supplies		4300	571,476.23	107,588.68	679,064.91	504,736.06	109,465.00	614,201.06	-9.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	217,551.31	9,413.25	226,964.56	179,883.00	45,182.00	225,065.00	-0.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			811,298.64	278,620.83	1,089,919.47	698,889.06	202,647.00	901,536.06	-17.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	139,472.59	139,472.59	0.00	161,625.06	161,625.06	15.9%
Travel and Conferences		5200	109,944.85	15,599.74	125,544.59	64,328.00	55,967.47	120,295.47	-4.2%
Dues and Memberships		5300	39,304.23	1,500.00	40,804.23	30,803.00	1,500.00	32,303.00	-20.8%
Insurance		5400 - 5450	125,270.00	0.00	125,270.00	125,270.00	0.00	125,270.00	0.0%
Operations and Housekeeping Services		5500	539,700.00	0.00	539,700.00	539,700.00	0.00	539,700.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,185.20	318,900.00	419,085.20	86,009.00	291,890.00	377,899.00	-9.8%
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	918,798.66	611,815.06	1,530,613.72	784,239.00	800,409.83	1,584,648.83	3.5%
Communications		5900	220,545.07	137.55	220,682.62	230,010.00	110.00	230,120.00	4.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,053,748.01	1,087,424.94	3,141,172.95	1,860,359.00	1,311,502.36	3,171,861.36	1.0%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	9,419.00	9,419.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	280,315.23	95,535.90	375,851.13	400,315.00	0.00	400,315.00	6.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			280,315.23	104,954.90	385,270.13	400,315.00	0.00	400,315.00	3.9%
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	2,363.22	98,370.00	100,733.22	2,363.00	98,370.00	100,733.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	95,790.42	0.00	95,790.42	95,790.00	0.00	95,790.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	63,453.03	0.00	63,453.03	52,056.00	0.00	52,056.00	-18.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			161,606.67	98,370.00	259,976.67	150,209.00	98,370.00	248,579.00	-4.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,770,239.15	10,705,145.43	31,475,384.58	21,559,786.58	11,279,858.73	32,839,645.31	4.3%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	99,385.35	0.00	99,385.35	35,000.00	0.00	35,000.00	-64.8%
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	15,000.00	0.00	15,000.00	3,500.00	0.00	3,500.00	-76.7%
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			114,385.35	0.00	114,385.35	38,500.00	0.00	38,500.00	-66.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(5,856,229.71)	5,856,229.71	0.00	(6,220,883.07)	6,220,883.07	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,856,229.71)	5,856,229.71	0.00	(6,220,883.07)	6,220,883.07	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(5,890,615.06)	5,856,229.71	(34,385.35)	(6,179,383.07)	6,220,883.07	41,500.00	-220.7%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	21,713,781.00	689,986.23	22,403,767.23	22,804,700.78	707,881.97	23,512,582.75	4.9%
2) Federal Revenue		8100-8299	0.00	269,267.34	269,267.34	0.00	263,409.20	263,409.20	-2.2%
3) Other State Revenue		8300-8599	417,420.47	1,421,942.47	1,839,362.94	272,547.72	1,395,551.50	1,668,099.22	-9.3%
4) Other Local Revenue		8600-8799	4,064,536.46	2,496,961.63	6,561,498.09	3,904,084.63	2,540,027.48	6,444,112.11	-1.8%
5) TOTAL, REVENUES			26,195,737.93	4,878,157.67	31,073,895.60	26,981,333.13	4,906,870.15	31,888,203.28	2.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	12,312,453.56	8,774,573.68	21,087,027.24	12,864,657.58	9,432,345.53	22,297,003.11	5.7%
2) Instruction - Related Services	2000-2999		2,587,393.79	546,179.74	3,133,573.53	2,623,306.00	581,536.47	3,204,842.47	2.3%
3) Pupil Services	3000-3999		861,296.18	185,323.40	1,046,619.58	920,799.00	139,674.00	1,060,473.00	1.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		255,611.00	11,804.00	267,415.00	278,520.00	11,804.00	290,324.00	8.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,416,965.04	26,241.00	2,443,206.04	2,778,023.00	26,241.00	2,804,264.00	14.8%
8) Plant Services	8000-8999		2,124,367.01	1,062,653.61	3,187,020.62	1,928,056.00	989,887.73	2,917,943.73	-8.4%
9) Other Outgo	9000-9999		212,152.57	98,370.00	310,522.57	166,425.00	98,370.00	264,795.00	-14.7%
10) TOTAL, EXPENDITURES			20,770,239.15	10,705,145.43	31,475,384.58	21,559,786.58	11,279,858.73	32,839,645.31	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,425,498.78	(5,826,987.76)	(401,488.98)	5,421,546.55	(6,372,988.58)	(951,442.03)	137.0%
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	114,385.35	0.00	114,385.35	38,500.00	0.00	38,500.00	-66.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,856,229.71)	5,856,229.71	0.00	(6,220,883.07)	6,220,883.07	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,890,615.06)	5,856,229.71	(34,385.35)	(6,179,383.07)	6,220,883.07	41,500.00	-220.7%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(465,116.28)	29,241.95	(435,874.33)	(757,836.52)	(152,105.51)	(909,942.03)	108.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,184,753.49	172,692.22	6,357,445.71	5,719,637.21	201,934.17	5,921,571.38	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,184,753.49	172,692.22	6,357,445.71	5,719,637.21	201,934.17	5,921,571.38	-6.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,184,753.49	172,692.22	6,357,445.71	5,719,637.21	201,934.17	5,921,571.38	-6.9%
2) Ending Balance, June 30 (E + F1e)			5,719,637.21	201,934.17	5,921,571.38	4,961,800.69	49,828.66	5,011,629.35	-15.4%
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	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
All Others		9719	358,929.79	0.00	358,929.79	358,929.79	0.00	358,929.79	0.0%
b) Restricted		9740	0.00	201,934.17	201,934.17	0.00	49,828.66	49,828.66	-75.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,895,386.20	0.00	1,895,386.20	1,972,688.72	0.00	1,972,688.72	4.1%
Unassigned/Unappropriated Amount		9790	3,310,321.22	0.00	3,310,321.22	2,475,182.18	0.00	2,475,182.18	-25.2%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
6300	Lottery: Instructional Materials	9,349.16	27,107.66
7311	Classified School Employee Professional Development Block Grant	2,452.57	0.00
7388	SB 117 COVID-19 LEA Response Funds	22,721.00	22,721.00
7510	Low-Performing Students Block Grant	31,647.00	0.00
9010	Other Restricted Local	135,764.44	0.00
Total, Restricted Balance		201,934.17	49,828.66

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,716.97	2,030.00	-45.4%
5) TOTAL, REVENUES			3,716.97	2,030.00	-45.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	14,660.28	11,104.56	-24.3%
5) Services and Other Operating Expenditures		5000-5999	1,852.00	1,852.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,512.28	12,956.56	-21.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,795.31)	(10,926.56)	-14.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,000.00	3,500.00	-76.7%
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			15,000.00	3,500.00	-76.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,204.69	(7,426.56)	-436.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,221.87	7,426.56	42.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,221.87	7,426.56	42.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,221.87	7,426.56	42.2%
2) Ending Balance, June 30 (E + F1e)			7,426.56	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	7,426.56	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,557.16	2,000.00	-43.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	159.81	30.00	-81.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,716.97	2,030.00	-45.4%
<b>TOTAL, REVENUES</b>			3,716.97	2,030.00	-45.4%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,660.28	11,104.56	-24.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,660.28	11,104.56	-24.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	268.00	268.00	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	1,584.00	1,584.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,852.00	1,852.00	0.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,512.28	12,956.56	-21.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	15,000.00	3,500.00	-76.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,000.00	3,500.00	-76.7%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			15,000.00	3,500.00	-76.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	10,250.36	11,000.00	7.3%
5) TOTAL, REVENUES			10,250.36	11,000.00	7.3%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,250.36	11,000.00	7.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,250.36	11,000.00	7.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	565,027.50	575,277.86	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			565,027.50	575,277.86	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			565,027.50	575,277.86	1.8%
2) Ending Balance, June 30 (E + F1e)			575,277.86	586,277.86	1.9%
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	575,277.86	586,277.86	1.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,250.36	11,000.00	7.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,250.36	11,000.00	7.3%
TOTAL, REVENUES			10,250.36	11,000.00	7.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,241.76	23,250.00	0.0%
5) TOTAL, REVENUES			23,241.76	23,250.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			23,241.76	23,250.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	99,385.35	35,000.00	-64.8%
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			99,385.35	35,000.00	-64.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			122,627.11	58,250.00	-52.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,218,267.73	1,340,894.84	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,218,267.73	1,340,894.84	10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,218,267.73	1,340,894.84	10.1%
2) Ending Balance, June 30 (E + F1e)			1,340,894.84	1,399,144.84	4.3%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,340,894.84	1,399,144.84	4.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	23,241.76	23,250.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			23,241.76	23,250.00	0.0%
<b>TOTAL, REVENUES</b>			23,241.76	23,250.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	99,385.35	35,000.00	-64.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			99,385.35	35,000.00	-64.8%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			99,385.35	35,000.00	-64.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,400.93	8,000.00	-73.7%
5) TOTAL, REVENUES			30,400.93	8,000.00	-73.7%
<b>B. EXPENDITURES</b>					
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	181,630.00	338,326.75	86.3%
5) Services and Other Operating Expenditures		5000-5999	106,495.68	24,800.00	-76.7%
6) Capital Outlay		6000-6999	933,464.70	291,033.00	-68.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,221,590.38	654,159.75	-46.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,191,189.45)	(646,159.75)	-45.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,191,189.45)	(646,159.75)	-45.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,837,349.20	646,159.75	-64.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,837,349.20	646,159.75	-64.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,837,349.20	646,159.75	-64.8%
2) Ending Balance, June 30 (E + F1e)			646,159.75	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	646,159.75	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	30,400.93	8,000.00	-73.7%
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			30,400.93	8,000.00	-73.7%
TOTAL, REVENUES			30,400.93	8,000.00	-73.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	181,630.00	338,326.75	86.3%
TOTAL, BOOKS AND SUPPLIES			181,630.00	338,326.75	86.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	18,700.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	87,795.68	24,800.00	-71.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			106,495.68	24,800.00	-76.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	898,464.70	291,033.00	-67.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	35,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			933,464.70	291,033.00	-68.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,221,590.38	654,159.75	-46.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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 Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	646,159.75	0.00
Total, Restricted Balance		646,159.75	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	42,346.04	35,510.00	-16.1%
5) TOTAL, REVENUES			42,346.04	35,510.00	-16.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,232.01	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	18,640.47	20,000.00	7.3%
6) Capital Outlay		6000-6999	125,956.51	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			145,828.99	20,000.00	-86.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(103,482.95)	15,510.00	-115.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(103,482.95)	15,510.00	-115.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,422.74	3,939.79	-96.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,422.74	3,939.79	-96.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,422.74	3,939.79	-96.3%
2) Ending Balance, June 30 (E + F1e)			3,939.79	19,449.79	393.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,939.79	19,449.79	393.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,346.04	10.00	-99.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	40,000.00	35,500.00	-11.3%
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			42,346.04	35,510.00	-16.1%
TOTAL, REVENUES			42,346.04	35,510.00	-16.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	1,232.01	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,232.01	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	8,245.27	20,000.00	142.6%
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	10,395.20	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,640.47	20,000.00	7.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,956.51	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	120,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			125,956.51	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			145,828.99	20,000.00	-86.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	3,939.79	19,449.79
Total, Restricted Balance		3,939.79	19,449.79

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	60,758.34	248,000.00	308.2%
5) TOTAL, REVENUES			60,758.34	248,000.00	308.2%
<b>B. EXPENDITURES</b>					
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	319.20	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	5,000.00	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			319.20	5,000.00	1466.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			60,439.14	243,000.00	302.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,000.00)	(80,000.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(19,560.86)	163,000.00	-933.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	132,087.39	112,526.53	-14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			132,087.39	112,526.53	-14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,087.39	112,526.53	-14.8%
2) Ending Balance, June 30 (E + F1e)			112,526.53	275,526.53	144.9%
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	112,526.53	275,526.53	144.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	58,333.34	240,000.00	311.4%
Interest		8660	2,425.00	8,000.00	229.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,758.34	248,000.00	308.2%
TOTAL, REVENUES			60,758.34	248,000.00	308.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	319.20	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			319.20	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	5,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	5,000.00	New
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			319.20	5,000.00	1466.4%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	80,000.00	80,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(80,000.00)	(80,000.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,005,469.21	3,005,469.21	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,005,469.21	3,005,469.21	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,005,469.21	3,005,469.21	0.0%
2) Ending Balance, June 30 (E + F1e)			3,005,469.21	3,005,469.21	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	3,005,469.21	3,005,469.21	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,243.78	1,243.78	1,243.78	1,243.78	1,243.78	1,243.78
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	1,243.78	1,243.78	1,243.78	1,243.78	1,243.78	1,243.78
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	1,243.78	1,243.78	1,243.78	1,243.78	1,243.78	1,243.78
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					80,000.00	38,500.00		
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					3,500.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					35,000.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	80,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	118,500.00	118,500.00		

Hillsborough City School District

2020-21 Budget General Fund

Cash Flow Worksheet

D07 Actuals through Month of	Object	Beginning Balance	July	August	September	October	November	December	January	February	March	April	May	June	Accrual	Totals
A. BEGINNING CASH	9110		6,186,138.69	4,662,846.11	3,806,131.02	934,708.87	608,290.12	(1,093,013.15)	7,973,574.99	7,985,435.96	6,479,359.78	4,631,346.68	10,621,730.55	7,801,224.38		6,186,138.69
B. RECEIPTS																
LCCF/Revenue Limit Sources																
Principal Apportionment	8010-8019		25,807.00	25,807.00	93,369.00	25,807.00	-	67,562.00	10,323.00	11,699.00	72,444.00	11,699.00	-	89,023.00		433,540.00
Property Taxes	8020-8079		-	-	-	981,015.09	1,005,690.80	8,948,464.31	1,512,960.02	-	1,012,264.71	7,829,906.27	-	1,080,859.57		22,371,160.78
Miscellaneous Funds	8080-8099		-	-	-	-	-	353,940.99	-	-	-	353,940.99	-	-		707,881.97
Federal Revenue	8100-8299		-	249,147.17	-	-	-	0.03	4,843.00	-	9,419.00	-	-	-		263,409.20
Other State Revenue	8300-8599		205.00	9,409.57	-	9,039.05	64,695.90	125,667.09	1,302,882.54	-	70,403.07	85,797.00	-	-		1,668,099.22
Other Local Revenue	8600-8799		48,021.82	(29,064.14)	22,493.26	1,429,895.41	154,894.32	2,510,092.40	216,824.17	1,339,248.78	119,167.74	629,761.53	1,451.82	1,325.00		6,444,112.11
Interfund Transfers In	8910-8929		-	-	-	80,000.00	-	-	-	-	-	-	-	-		80,000.00
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS</b>			<b>74,033.82</b>	<b>255,299.60</b>	<b>115,862.26</b>	<b>2,525,756.55</b>	<b>1,225,281.02</b>	<b>12,005,726.82</b>	<b>3,047,832.73</b>	<b>1,350,947.78</b>	<b>1,283,698.52</b>	<b>8,911,104.79</b>	<b>1,451.82</b>	<b>1,171,207.57</b>		<b>31,968,203.28</b>
C. DISBURSEMENTS																
Certificated Salaries	1000-1999		206,656.19	160,530.71	1,575,245.97	1,575,245.97	1,575,245.97	1,575,245.97	1,575,245.97	1,575,245.97	1,575,245.97	1,575,245.97	1,575,245.97	1,575,245.97		16,119,646.62
Classified Salaries	2000-2999		199,074.26	244,867.72	402,984.84	402,984.84	402,984.84	402,984.84	402,984.84	402,984.84	402,984.84	402,984.84	402,984.84	402,984.84		4,473,790.34
Employee Benefits	3000-3999		138,293.43	163,314.85	722,230.86	722,230.86	722,230.86	722,230.86	722,230.86	722,230.86	722,230.86	722,230.86	722,230.86	722,230.86		7,523,916.93
Books and Supplies	4000-4999		78,240.19	246,210.10	78,981.47	(26,008.36)	34,411.10	45,976.56	87,840.48	43,468.80	100,859.96	22,146.87	33,277.26	56,131.63	100,000.00	901,536.06
Services	5000-5999		421,257.18	149,527.01	285,758.14	269,600.36	192,477.45	236,209.64	228,870.55	233,562.79	191,889.94	99,812.55	126,565.17	586,330.58	150,000.00	3,171,861.36
Capital Outlay	6000-6599		400,315.00	-	-	-	-	-	-	-	-	-	-	-		400,315.00
Other Outgo	7000-7499		-	12,476.27	10,113.35	987.32	4,362.91	28,964.05	4,825.42	4,825.42	28,696.27	9,650.84	27,171.77	70,000.00	46,505.38	248,579.00
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	38,500.00	-	-	-		38,500.00
All Other Financing Sources	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-		-
<b>TOTAL DISBURSEMENTS</b>			<b>1,443,836.25</b>	<b>976,926.67</b>	<b>3,075,314.63</b>	<b>2,945,040.99</b>	<b>2,931,713.13</b>	<b>3,011,611.92</b>	<b>3,021,998.12</b>	<b>3,020,818.68</b>	<b>3,021,907.84</b>	<b>2,832,071.93</b>	<b>2,887,475.87</b>	<b>3,412,923.88</b>	<b>296,505.38</b>	<b>32,878,145.32</b>
D. BALANCE SHEET TRANSACTIONS																
<u>Assets and Deferred Outflows</u>																
Cash Not in Treasury	9111-9199		10,271.73	(750,000.00)	-	-	-	-	-	-	-	-	-	750,000.00		-
Accounts Receivable	9200-9299		594,589.58	29,151.44	154,600.49	77,315.87	68,005.12	-	4,007.43	17,003.08	-	-	-	-		350,083.43
Due From Other Funds	9310		-	-	-	-	-	-	-	-	-	-	-	-		-
Stores	9320		-	-	-	-	-	-	-	-	-	-	-	-		-
Prepaid Expenditures	9330		137,405.37	88,407.61	(669.33)	(2,889.00)	-	-	-	(750.00)	(124.16)	(65,867.40)	(2,997.00)	(636.00)		14,474.72
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-		-
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-		-
<b>SUBTOTAL</b>			<b>742,266.68</b>	<b>(632,440.95)</b>	<b>153,931.16</b>	<b>74,426.87</b>	<b>68,005.12</b>	<b>-</b>	<b>4,007.43</b>	<b>17,003.08</b>	<b>(750.00)</b>	<b>(124.16)</b>	<b>(65,867.40)</b>	<b>(2,997.00)</b>	<b>749,364.00</b>	<b>364,558.15</b>
<u>Liabilities and Deferred Inflows</u>																
Accounts Payable	9500-9599		(570,959.66)	271,049.20	289,019.18	(13,603.36)	(24,860.57)	(5,128.84)	(68,465.82)	30,976.72	(164,544.72)	109,679.62	22,781.58	(68,514.88)	(157.75)	378,230.36
Due to Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-		-
Current Loans	9640		-	(750,000.00)	-	-	-	-	-	-	-	-	-	750,000.00		-
Deferred Revenue	9650		-	-	-	-	-	-	-	-	-	-	-	-		-
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-		-
<b>SUBTOTAL</b>			<b>(570,959.66)</b>	<b>(478,950.80)</b>	<b>289,019.18</b>	<b>(13,603.36)</b>	<b>(24,860.57)</b>	<b>(5,128.84)</b>	<b>(68,465.82)</b>	<b>30,976.72</b>	<b>(164,544.72)</b>	<b>109,679.62</b>	<b>22,781.58</b>	<b>(68,514.88)</b>	<b>749,842.25</b>	<b>378,230.36</b>
<u>Non-Operating</u>																
Suspense Clearing	9910		-	-	-	-	-	-	-	-	-	-	-	-		-
<b>TOTAL BALANCE SHEET ITEMS</b>			<b>1,313,226.34</b>	<b>(153,490.15)</b>	<b>(135,088.02)</b>	<b>88,030.23</b>	<b>92,865.69</b>	<b>5,128.84</b>	<b>72,473.25</b>	<b>(13,973.64)</b>	<b>163,794.72</b>	<b>(109,803.78)</b>	<b>(88,648.98)</b>	<b>65,517.88</b>	<b>(478.25)</b>	<b>(13,672.21)</b>
E. NET INCREASE/DECREASE (B - C + D)				(1,523,292.58)	(856,715.09)	(2,871,422.14)	(326,418.75)	(1,701,303.27)	9,066,588.14	11,860.97	(1,506,076.18)	(1,848,013.10)	5,990,383.88	(2,820,506.17)	(2,242,194.56)	(627,108.87)
F. ENDING CASH (A + E)				4,662,846.11	3,806,131.02	934,708.87	608,290.12	(1,093,013.15)	7,973,574.99	7,985,435.96	6,479,359.78	4,631,346.68	10,621,730.55	7,801,224.38	5,559,029.82	5,262,524.44
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS																



## Hillsborough City School District

## 2021-22 Budget General Fund

## Cash Flow Worksheet

D07 Actuals through Month of	Object	Beginning Balance	July	August	September	October	November	December	January	February	March	April	May	June	Accrual	Totals
A. BEGINNING CASH	9110		6,559,029.82	4,904,767.12	4,015,557.32	1,125,262.84	753,963.38	(966,212.23)	8,081,503.57	8,009,534.66	6,473,086.13	4,707,060.65	10,678,572.18	7,839,193.67		6,559,029.82
B. RECEIPTS																
LCFF/Revenue Limit Sources																
Principal Apportionment	8010-8019		25,807.00	25,807.00	93,369.00	25,807.00	-	67,562.00	10,323.00	11,699.00	72,444.00	11,699.00	-	89,023.00		433,540.00
Property Taxes	8020-8079		-	-	-	981,015.09	1,005,690.80	8,948,464.31	1,512,960.02	-	1,012,264.71	7,829,906.27	-	1,613,975.64		22,904,276.85
Miscellaneous Funds	8080-8099		-	-	-	-	-	353,940.99	-	-	-	353,940.99	-	-		707,881.97
Federal Revenue	8100-8299		-	249,147.17	-	-	-	0.03	4,843.00	-	9,419.00	-	-	-		263,409.20
Other State Revenue	8300-8599		205.00	9,409.57	-	9,039.05	64,695.90	125,667.09	1,302,882.54	-	70,403.07	85,797.00	-	-		1,668,099.22
Other Local Revenue	8600-8799		48,021.82	(29,064.14)	22,493.26	1,429,895.41	154,894.32	2,510,092.40	216,824.17	1,339,248.78	119,167.74	629,761.53	1,451.82	1,325.00		6,444,112.11
Interfund Transfers In	8910-8929		-	-	-	80,000.00	-	-	-	-	-	-	-	-		80,000.00
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS</b>			<b>74,033.82</b>	<b>255,299.60</b>	<b>115,862.26</b>	<b>2,525,756.55</b>	<b>1,225,281.02</b>	<b>12,005,726.82</b>	<b>3,047,832.73</b>	<b>1,350,947.78</b>	<b>1,283,698.52</b>	<b>8,911,104.79</b>	<b>1,451.82</b>	<b>1,704,323.64</b>		<b>32,501,319.35</b>
C. DISBURSEMENTS																
Certificated Salaries	1000-1999		300,510.00	170,000.00	1,585,700.89	1,585,700.89	1,585,700.89	1,585,700.89	1,585,700.89	1,585,700.89	1,585,700.89	1,585,700.89	1,585,700.89	1,585,700.89		16,327,518.90
Classified Salaries	2000-2999		221,074.00	260,867.00	405,391.23	405,391.23	405,391.23	405,391.23	405,391.23	405,391.23	405,391.23	405,391.23	405,391.23	405,391.23		4,535,853.31
Employee Benefits	3000-3999		153,410.00	170,341.00	728,241.89	728,241.89	728,241.89	728,241.89	728,241.89	728,241.89	728,241.89	728,241.89	728,241.89	728,241.89		7,606,169.93
Books and Supplies	4000-4999		78,240.19	246,210.10	78,981.47		34,411.10	45,976.56	102,798.02	43,468.80		22,146.87	33,277.26	56,131.63	100,000.00	841,642.00
Services	5000-5999		421,257.18	149,527.01	285,758.14	269,600.36	192,477.45	236,209.64	228,870.55	233,562.79	191,889.94	99,812.55	126,565.17	602,583.57	150,000.00	3,188,114.35
Capital Outlay	6000-6599		400,315.00	-	-	-	-	-	50,000.00	-	-	-	-	-	-	450,315.00
Other Outgo	7000-7499		-	12,476.27	10,113.35	987.32	4,362.91	28,964.05	4,825.42	4,825.42	28,696.27	9,650.84	27,171.77	70,000.00	46,505.38	248,579.00
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	50,000.00	-	-	-	-	-	50,000.00
All Other Financing Sources	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>			<b>1,574,806.37</b>	<b>1,009,421.38</b>	<b>3,094,186.97</b>	<b>2,989,921.69</b>	<b>2,950,585.47</b>	<b>3,030,484.26</b>	<b>3,105,828.00</b>	<b>3,051,191.02</b>	<b>2,939,920.22</b>	<b>2,850,944.27</b>	<b>2,906,348.21</b>	<b>3,448,049.21</b>	<b>296,505.38</b>	<b>33,248,192.49</b>
D. BALANCE SHEET TRANSACTIONS																
Assets and Deferred Outflows																
Cash Not in Treasury	9111-9199		10,271.73	(1,000,000.00)	-	-	-	-	-	-	-	-	-	1,000,000.00		-
Accounts Receivable	9200-9299		594,589.58	29,151.44	154,600.49	77,315.87	68,005.12	-	4,007.43	17,003.08	-	-	-	-		350,083.43
Due From Other Funds	9310		-	-	-	-	-	-	-	-	-	-	-	-		-
Stores	9320		-	-	-	-	-	-	-	-	-	-	-	-		-
Prepaid Expenditures	9330		137,405.37	88,407.61	(669.33)	(2,889.00)	-	-	-	(750.00)	(124.16)	(65,867.40)	(2,997.00)	(636.00)		14,474.72
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-		-
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-		-
<b>SUBTOTAL</b>			<b>742,266.68</b>	<b>(882,440.95)</b>	<b>153,931.16</b>	<b>74,426.87</b>	<b>68,005.12</b>	<b>-</b>	<b>4,007.43</b>	<b>17,003.08</b>	<b>(750.00)</b>	<b>(124.16)</b>	<b>(65,867.40)</b>	<b>(2,997.00)</b>	<b>999,364.00</b>	<b>364,558.15</b>
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599		(570,959.66)	271,049.20	289,019.18	(13,603.36)	(24,860.57)	(5,128.84)	(68,465.82)	30,976.72	(164,544.72)	109,679.62	22,781.58	(68,514.88)	(157.75)	378,230.36
Due to Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640		-	(1,000,000.00)	-	-	-	-	-	-	-	-	-	1,000,000.00		-
Deferred Revenue	9650		-	-	-	-	-	-	-	-	-	-	-	-		-
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-		-
<b>SUBTOTAL</b>			<b>(570,959.66)</b>	<b>(728,950.80)</b>	<b>289,019.18</b>	<b>(13,603.36)</b>	<b>(24,860.57)</b>	<b>(5,128.84)</b>	<b>(68,465.82)</b>	<b>30,976.72</b>	<b>(164,544.72)</b>	<b>109,679.62</b>	<b>22,781.58</b>	<b>(68,514.88)</b>	<b>999,842.25</b>	<b>378,230.36</b>
Non-Operating																
Suspense Clearing	9910		-	-	-	-	-	-	-	-	-	-	-	-		-
<b>TOTAL BALANCE SHEET ITEMS</b>			<b>1,313,226.34</b>	<b>(153,490.15)</b>	<b>(135,088.02)</b>	<b>88,030.23</b>	<b>92,865.69</b>	<b>5,128.84</b>	<b>72,473.25</b>	<b>(13,973.64)</b>	<b>163,794.72</b>	<b>(109,803.78)</b>	<b>(88,648.98)</b>	<b>65,517.88</b>	<b>(478.25)</b>	<b>(13,672.21)</b>
E. NET INCREASE/DECREASE (B - C + D)				(1,654,262.70)	(889,209.80)	(2,890,294.48)	(371,299.45)	(1,720,175.61)	9,047,715.80	(71,968.91)	(1,536,448.52)	(1,766,025.48)	5,971,511.53	(2,839,378.51)	(1,744,203.82)	(464,039.97)
F. ENDING CASH (A + E)				4,904,767.12	4,015,557.32	1,125,262.84	753,963.38	(966,212.23)	8,081,503.57	8,009,534.66	6,473,086.13	4,707,060.65	10,678,572.18	7,839,193.67	6,094,989.85	5,798,484.47
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS																

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	22,804,700.78	2.34%	23,337,816.85	0.00%	23,337,816.85
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	272,547.72	0.00%	272,547.72	0.00%	272,547.72
4. Other Local Revenues	8600-8799	3,904,084.63	0.00%	3,904,084.63	-5.12%	3,704,084.63
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(6,220,883.07)	2.47%	(6,374,513.32)	2.15%	(6,511,554.32)
6. Total (Sum lines A1 thru A5c)		20,840,450.06	1.82%	21,219,935.88	-1.59%	20,882,894.88
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,070,434.52		12,231,615.52
b. Step & Column Adjustment				161,181.00		187,121.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,070,434.52	1.34%	12,231,615.52	1.53%	12,418,736.52
2. Classified Salaries						
a. Base Salaries				2,238,766.00		2,262,340.00
b. Step & Column Adjustment				23,574.00		18,073.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,238,766.00	1.05%	2,262,340.00	0.80%	2,280,413.00
3. Employee Benefits	3000-3999	4,140,814.00	1.59%	4,206,482.00	2.34%	4,304,746.00
4. Books and Supplies	4000-4999	698,889.06	-5.94%	657,364.00	0.00%	657,364.00
5. Services and Other Operating Expenditures	5000-5999	1,860,359.00	2.00%	1,897,488.00	0.17%	1,900,685.00
6. Capital Outlay	6000-6999	400,315.00	0.00%	400,315.00	-100.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	150,209.00	0.00%	150,209.00	0.00%	150,209.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	38,500.00	29.87%	50,000.00	0.00%	50,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		21,598,286.58	1.19%	21,855,813.52	-0.43%	21,762,153.52
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(757,836.52)		(635,877.64)		(879,258.64)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,719,637.21		4,961,800.69		4,325,923.05
2. Ending Fund Balance (Sum lines C and D1)		4,961,800.69		4,325,923.05		3,446,664.41
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	513,929.79		513,929.79		513,929.79
b. Restricted	9740					
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	1,972,688.72		1,994,891.55		1,994,494.41
2. Unassigned/Unappropriated	9790	2,475,182.18		1,817,101.71		938,240.21
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,961,800.69		4,325,923.05		3,446,664.41

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,972,688.72		1,994,891.55		1,994,494.41
c. Unassigned/Unappropriated	9790	2,475,182.18		1,817,101.71		938,240.21
(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	586,277.86				
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		5,034,148.76		3,811,993.26		2,932,734.62
<b>F. ASSUMPTIONS</b>						
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	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	707,881.97	0.00%	707,881.97	0.00%	707,881.97
2. Federal Revenues	8100-8299	263,409.20	0.00%	263,409.20	0.00%	263,409.20
3. Other State Revenues	8300-8599	1,395,551.50	0.00%	1,395,551.50	0.00%	1,395,551.50
4. Other Local Revenues	8600-8799	2,540,027.48	0.00%	2,540,027.48	0.00%	2,540,027.48
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	6,220,883.07	2.47%	6,374,513.32	2.15%	6,511,554.32
6. Total (Sum lines A1 thru A5c)		11,127,753.22	1.38%	11,281,383.47	1.21%	11,418,424.47
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,049,212.10		4,095,903.38
b. Step & Column Adjustment				46,691.28		46,692.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,049,212.10	1.15%	4,095,903.38	1.14%	4,142,595.38
2. Classified Salaries						
a. Base Salaries				2,235,024.34		2,273,513.31
b. Step & Column Adjustment				38,488.97		38,489.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,235,024.34	1.72%	2,273,513.31	1.69%	2,312,002.31
3. Employee Benefits	3000-3999	3,383,102.93	0.49%	3,399,687.93	1.82%	3,461,547.93
4. Books and Supplies	4000-4999	202,647.00	-9.06%	184,278.00	0.00%	184,278.00
5. Services and Other Operating Expenditures	5000-5999	1,311,502.36	-1.59%	1,290,626.35	-0.77%	1,280,626.35
6. Capital Outlay	6000-6999	0.00	0.00%	50,000.00	-100.00%	
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)		11,279,858.73	1.00%	11,392,378.97	0.76%	11,479,419.97
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(152,105.51)		(110,995.50)		(60,995.50)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		201,934.17		49,828.66		(61,166.84)
2. Ending Fund Balance (Sum lines C and D1)		49,828.66		(61,166.84)		(122,162.34)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	49,828.66				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(61,166.84)		(122,162.34)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		49,828.66		(61,166.84)		(122,162.34)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
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.						
For Year 2 and Year 3, site budgets for field trips and PE uniform purchases only have budget for expenditures; revenues are budgeted as they come in and typically the revenues cover all expenses.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	23,512,582.75	2.27%	24,045,698.82	0.00%	24,045,698.82
2. Federal Revenues	8100-8299	263,409.20	0.00%	263,409.20	0.00%	263,409.20
3. Other State Revenues	8300-8599	1,668,099.22	0.00%	1,668,099.22	0.00%	1,668,099.22
4. Other Local Revenues	8600-8799	6,444,112.11	0.00%	6,444,112.11	-3.10%	6,244,112.11
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		31,968,203.28	1.67%	32,501,319.35	-0.62%	32,301,319.35
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				16,119,646.62		16,327,518.90
b. Step & Column Adjustment				207,872.28		233,813.00
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	16,119,646.62	1.29%	16,327,518.90	1.43%	16,561,331.90
2. Classified Salaries						
a. Base Salaries				4,473,790.34		4,535,853.31
b. Step & Column Adjustment				62,062.97		56,562.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,473,790.34	1.39%	4,535,853.31	1.25%	4,592,415.31
3. Employee Benefits	3000-3999	7,523,916.93	1.09%	7,606,169.93	2.11%	7,766,293.93
4. Books and Supplies	4000-4999	901,536.06	-6.64%	841,642.00	0.00%	841,642.00
5. Services and Other Operating Expenditures	5000-5999	3,171,861.36	0.51%	3,188,114.35	-0.21%	3,181,311.35
6. Capital Outlay	6000-6999	400,315.00	12.49%	450,315.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	248,579.00	0.00%	248,579.00	0.00%	248,579.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	38,500.00	29.87%	50,000.00	0.00%	50,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		32,878,145.31	1.13%	33,248,192.49	-0.02%	33,241,573.49
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(909,942.03)		(746,873.14)		(940,254.14)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,921,571.38		5,011,629.35		4,264,756.21
2. Ending Fund Balance (Sum lines C and D1)		5,011,629.35		4,264,756.21		3,324,502.07
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	513,929.79		513,929.79		513,929.79
b. Restricted	9740	49,828.66		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,972,688.72		1,994,891.55		1,994,494.41
2. Unassigned/Unappropriated	9790	2,475,182.18		1,755,934.87		816,077.87
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,011,629.35		4,264,756.21		3,324,502.07

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,972,688.72		1,994,891.55		1,994,494.41
c. Unassigned/Unappropriated	9790	2,475,182.18		1,817,101.71		938,240.21
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(61,166.84)		(122,162.34)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	586,277.86		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)		5,034,148.76		3,750,826.42		2,810,572.28
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.31%		11.28%		8.45%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,243.78		1,243.78		1,243.78
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		32,878,145.31		33,248,192.49		33,241,573.49
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		32,878,145.31		33,248,192.49		33,241,573.49
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		986,344.36		997,445.77		997,247.20
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		986,344.36		997,445.77		997,247.20
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	22,804,700.78	2.34%	23,337,816.85	0.00%	23,337,816.85
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	272,547.72	0.00%	272,547.72	0.00%	272,547.72
4. Other Local Revenues	8600-8799	3,904,084.63	0.00%	3,904,084.63	-5.12%	3,704,084.63
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(6,220,883.07)	2.47%	(6,374,513.32)	2.15%	(6,511,554.32)
6. Total (Sum lines A1 thru A5c)		20,840,450.06	1.82%	21,219,935.88	-1.59%	20,882,894.88
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,070,434.52		12,231,615.52
b. Step & Column Adjustment				161,181.00		187,121.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,070,434.52	1.34%	12,231,615.52	1.53%	12,418,736.52
2. Classified Salaries						
a. Base Salaries				2,238,766.00		2,262,340.00
b. Step & Column Adjustment				23,574.00		18,073.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,238,766.00	1.05%	2,262,340.00	0.80%	2,280,413.00
3. Employee Benefits	3000-3999	4,140,814.00	1.59%	4,206,482.00	2.34%	4,304,746.00
4. Books and Supplies	4000-4999	698,889.06	-5.94%	657,364.00	0.00%	657,364.00
5. Services and Other Operating Expenditures	5000-5999	1,860,359.00	2.00%	1,897,488.00	0.17%	1,900,685.00
6. Capital Outlay	6000-6999	400,315.00	0.00%	400,315.00	-100.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	150,209.00	0.00%	150,209.00	0.00%	150,209.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	38,500.00	29.87%	50,000.00	0.00%	50,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		21,598,286.58	1.19%	21,855,813.52	-0.43%	21,762,153.52
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(757,836.52)		(635,877.64)		(879,258.64)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,719,637.21		4,961,800.69		4,325,923.05
2. Ending Fund Balance (Sum lines C and D1)		4,961,800.69		4,325,923.05		3,446,664.41
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	513,929.79		513,929.79		513,929.79
b. Restricted	9740					
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	1,972,688.72		1,994,891.55		1,994,494.41
2. Unassigned/Unappropriated	9790	2,475,182.18		1,817,101.71		938,240.21
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,961,800.69		4,325,923.05		3,446,664.41



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,972,688.72		1,994,891.55		1,994,494.41
c. Unassigned/Unappropriated	9790	2,475,182.18		1,817,101.71		938,240.21
(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	586,277.86				
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		5,034,148.76		3,811,993.26		2,932,734.62
<b>F. ASSUMPTIONS</b>						
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	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	707,881.97	0.00%	707,881.97	0.00%	707,881.97
2. Federal Revenues	8100-8299	263,409.20	0.00%	263,409.20	0.00%	263,409.20
3. Other State Revenues	8300-8599	1,395,551.50	0.00%	1,395,551.50	0.00%	1,395,551.50
4. Other Local Revenues	8600-8799	2,540,027.48	0.00%	2,540,027.48	0.00%	2,540,027.48
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	6,220,883.07	2.47%	6,374,513.32	2.15%	6,511,554.32
6. Total (Sum lines A1 thru A5c)		11,127,753.22	1.38%	11,281,383.47	1.21%	11,418,424.47
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,049,212.10		4,095,903.38
b. Step & Column Adjustment				46,691.28		46,692.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,049,212.10	1.15%	4,095,903.38	1.14%	4,142,595.38
2. Classified Salaries						
a. Base Salaries				2,235,024.34		2,273,513.31
b. Step & Column Adjustment				38,488.97		38,489.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,235,024.34	1.72%	2,273,513.31	1.69%	2,312,002.31
3. Employee Benefits	3000-3999	3,383,102.93	0.49%	3,399,687.93	1.82%	3,461,547.93
4. Books and Supplies	4000-4999	202,647.00	-9.06%	184,278.00	0.00%	184,278.00
5. Services and Other Operating Expenditures	5000-5999	1,311,502.36	-1.59%	1,290,626.35	-0.77%	1,280,626.35
6. Capital Outlay	6000-6999	0.00	0.00%	50,000.00	-100.00%	
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)		11,279,858.73	1.00%	11,392,378.97	0.76%	11,479,419.97
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(152,105.51)		(110,995.50)		(60,995.50)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		201,934.17		49,828.66		(61,166.84)
2. Ending Fund Balance (Sum lines C and D1)		49,828.66		(61,166.84)		(122,162.34)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	49,828.66				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(61,166.84)		(122,162.34)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		49,828.66		(61,166.84)		(122,162.34)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
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.						
For Year 2 and Year 3, site budgets for field trips and PE uniform purchases only have budget for expenditures; revenues are budgeted as they come in and typically the revenues cover all expenses.						

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	1,378	1,354		
Charter School				
<b>Total ADA</b>	<b>1,378</b>	<b>1,354</b>	<b>1.7%</b>	<b>Not Met</b>
Second Prior Year (2018-19)				
District Regular	1,354	1,414		
Charter School				
<b>Total ADA</b>	<b>1,354</b>	<b>1,414</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	1,287	1,244		
Charter School		0		
<b>Total ADA</b>	<b>1,287</b>	<b>1,244</b>	<b>3.3%</b>	<b>Not Met</b>
Budget Year (2020-21)				
District Regular	1,244			
Charter School	0			
<b>Total ADA</b>	<b>1,244</b>			

### 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 had declining enrollment. Projection was based on a demographic study.

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

**Explanation:**  
(required if NOT met)

District has had declining enrollment. District is gathering data to analyze reasons and has also been actively promoting its educational programs to current parents and the community in large to attract students who may otherwise go to independent schools.

## 2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

### 2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	1,497	1,405		
Charter School				
<b>Total Enrollment</b>	<b>1,497</b>	<b>1,405</b>	<b>6.1%</b>	<b>Not Met</b>
Second Prior Year (2018-19)				
District Regular	1,358	1,352		
Charter School				
<b>Total Enrollment</b>	<b>1,358</b>	<b>1,352</b>	<b>0.4%</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	1,287	1,290		
Charter School				
<b>Total Enrollment</b>	<b>1,287</b>	<b>1,290</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	1,270			
Charter School				
<b>Total Enrollment</b>	<b>1,270</b>			

### 2B. Comparison of District Enrollment to the Standard

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

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

**Explanation:**  
(required if NOT met)

District was declining enrollment. Local independent schools have also expanded and the District lost some enrollment due to that as well.

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

**Explanation:**  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	1,354	1,405	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>1,354</b>	<b>1,405</b>	<b>96.4%</b>
Second Prior Year (2018-19)			
District Regular	1,305	1,352	
Charter School			
<b>Total ADA/Enrollment</b>	<b>1,305</b>	<b>1,352</b>	<b>96.5%</b>
First Prior Year (2019-20)			
District Regular	1,244	1,290	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>1,244</b>	<b>1,290</b>	<b>96.4%</b>
Historical Average Ratio:			96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

#### 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 (2020-21)				
District Regular	1,244	1,270		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>1,244</b>	<b>1,270</b>	<b>98.0%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	1,244	1,270		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,244</b>	<b>1,270</b>	<b>98.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	1,244	1,270		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,244</b>	<b>1,270</b>	<b>98.0%</b>	<b>Not Met</b>

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

Due to shelter in place caused by COVID 19, the District has been providing distance learning and had relatively high attendance and participation from the students. With the likelihood of distance learning continuing, at least to some degree, in the coming budget year, attendance can be expected to remain high.

#### 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)<sup>1</sup> 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 COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> 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 (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,243.78	1,243.78	1,243.78	1,243.78
b. Prior Year ADA (Funded)		1,243.78	1,243.78	1,243.78
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.00%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	21,280,241.00	22,371,160.78	22,904,276.85	22,904,276.85
Percent Change from Previous Year		5.13%	2.38%	0.00%
<b>Basic Aid Standard</b> (percent change from previous year, plus/minus 1%):		4.13% to 6.13%	1.38% to 3.38%	-1.00% to 1.00%

**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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
<b>Necessary Small School Standard</b> (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 (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	21,713,781.00	22,804,700.78	22,337,816.85	22,337,816.85
District's Projected Change in LCFF Revenue:		5.02%	-2.05%	0.00%
<b>Basic Aid Standard:</b>		4.13% to 6.13%	1.38% to 3.38%	-1.00% to 1.00%
<b>Status:</b>		Not Met	Not Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The District is community-funded, basic aid district. The increase of local property taxes drives the increase of the LCFF revenues. It is projected that property taxes will increase by 5.32% into 2020-21, then 2.5% into 2021-22, and 0% increase into 22-23.



**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	15,529,174.59	18,397,627.80	84.4%
Second Prior Year (2018-19)	16,546,507.44	19,546,828.27	84.7%
First Prior Year (2019-20)	17,463,270.60	20,770,239.15	84.1%
	Historical Average Ratio:		84.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	3.0%	3.0%	3.0%
	<b>81.4% to 87.4%</b>	<b>81.4% to 87.4%</b>	<b>81.4% to 87.4%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	18,450,014.52	21,559,786.58	85.6%	Met
1st Subsequent Year (2021-22)	18,700,437.52	21,805,813.52	85.8%	Met
2nd Subsequent Year (2022-23)	19,003,895.52	21,712,153.52	87.5%	Not 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)

On the third year, STRS will increase by 2.38% to 18.40% and PERS employer contribution will increase by 2.96% to %25.80%. This, on top of the step and column increase cost, will increase the ratio of salary plus benefits of total expenditures.

## 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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	0.00%	0.00%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2019-20)	269,267.34		
Budget Year (2020-21)	263,409.20	-2.18%	No
1st Subsequent Year (2021-22)	263,409.20	0.00%	No
2nd Subsequent Year (2022-23)	263,409.20	0.00%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2019-20)	1,839,362.94		
Budget Year (2020-21)	1,668,099.22	-9.31%	Yes
1st Subsequent Year (2021-22)	1,668,099.22	0.00%	No
2nd Subsequent Year (2022-23)	1,668,099.22	0.00%	No

**Explanation:**  
(required if Yes)

In 2019-20, the District received some one-time money, such as \$22,721 for SB117 COVID 19, \$126,140 FOR CASEMIS, No one-time revenue for 20-21 has been built into this budget.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2019-20)	6,561,498.09		
Budget Year (2020-21)	6,444,112.11	-1.79%	No
1st Subsequent Year (2021-22)	6,444,112.11	0.00%	No
2nd Subsequent Year (2022-23)	6,244,112.11	-3.10%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2019-20)	1,089,919.47		
Budget Year (2020-21)	901,536.06	-17.28%	Yes
1st Subsequent Year (2021-22)	841,642.00	-6.64%	Yes
2nd Subsequent Year (2022-23)	841,642.00	0.00%	No

**Explanation:**  
(required if Yes)

The District completed some major maintenance projects in 2019-20. In 2020-21, fund 21 building fund will cover projects that eliminate the maintenance cost of some facilities.

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

First Prior Year (2019-20)	3,141,172.95		
Budget Year (2020-21)	3,171,861.36	0.98%	No
1st Subsequent Year (2021-22)	3,188,114.35	0.51%	No
2nd Subsequent Year (2022-23)	3,181,311.35	-0.21%	No

**Explanation:**  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2019-20)	8,670,128.37		
Budget Year (2020-21)	8,375,620.53	-3.40%	Met
1st Subsequent Year (2021-22)	8,375,620.53	0.00%	Met
2nd Subsequent Year (2022-23)	8,175,620.53	-2.39%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	4,231,092.42		
Budget Year (2020-21)	4,073,397.42	-3.73%	Met
1st Subsequent Year (2021-22)	4,029,756.35	-1.07%	Met
2nd Subsequent Year (2022-23)	4,022,953.35	-0.17%	Met

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

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

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

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

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

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

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

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

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

## 7. CRITERION: Facilities Maintenance

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

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

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

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

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

#### 2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	32,878,145.31			
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 <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	32,878,145.31	986,344.36	987,780.73	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

## 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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 (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,684,062.18	1,830,696.79	2,470,664.06
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,161,892.88	3,763,721.54	3,310,321.22
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)	4,845,955.06	5,594,418.33	5,780,985.28
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	28,067,703.07	30,511,613.13	31,589,769.93
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	28,067,703.07	30,511,613.13	31,589,769.93
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	17.3%	18.3%	18.3%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>5.8%</b>	<b>6.1%</b>	<b>6.1%</b>

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

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

### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	1,069,558.45	18,432,627.80	N/A	Met
Second Prior Year (2018-19)	1,028,708.88	19,581,828.27	N/A	Met
First Prior Year (2019-20)	(465,116.28)	20,884,624.50	2.2%	Met
Budget Year (2020-21) (Information only)	(757,836.52)	21,598,286.58		

### 8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:  
(required if NOT met)

## 9. CRITERION: Fund Balance

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

Percentage Level <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	4,086,486.16	4,086,486.16	0.0%	Met
Second Prior Year (2018-19)	5,156,044.61	5,156,044.61	0.0%	Met
First Prior Year (2019-20)	6,184,753.49	6,184,753.49	0.0%	Met
Budget Year (2020-21) (Information only)	5,719,637.21			

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

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

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

<sup>1</sup> 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.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> 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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,244	1,244	1,244
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

No

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	32,878,145.31	33,248,192.49	33,241,573.49
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)	32,878,145.31	33,248,192.49	33,241,573.49
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	986,344.36	997,445.77	997,247.20
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>986,344.36</b>	<b>997,445.77</b>	<b>997,247.20</b>

### 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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,972,688.72	1,994,891.55	1,994,494.41
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,475,182.18	1,817,101.71	938,240.21
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	(61,166.84)	(122,162.34)
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)	586,277.86		
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)	5,034,148.76	3,750,826.42	2,810,572.28
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.31%	11.28%	8.45%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>986,344.36</b>	<b>997,445.77</b>	<b>997,247.20</b>
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)



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**SUPPLEMENTAL INFORMATION**

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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: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(5,856,229.71)			
Budget Year (2020-21)	(6,220,883.07)	364,653.36	6.2%	Met
1st Subsequent Year (2021-22)	(6,374,513.32)	153,630.25	2.5%	Met
2nd Subsequent Year (2022-23)	(6,511,554.32)	137,041.00	2.1%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2019-20)	80,000.00			
Budget Year (2020-21)	80,000.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	80,000.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	80,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	114,385.35			
Budget Year (2020-21)	38,500.00	(75,885.35)	-66.3%	Not Met
1st Subsequent Year (2021-22)	50,000.00	11,500.00	29.9%	Met
2nd Subsequent Year (2022-23)	50,000.00	0.00	0.0%	Met

#### 1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

On April, 2020, the Board decided to increase the annual General Fund transfer to fund 20 OPEB from the fixed \$35,000 to 10% of the prior year surplus, which significantly increased the transfer out amount. The 2020-21 transfer amount budget defaults back to \$35,000 until the 19-20 books are closed and tell otherwise. In addition, the transfer out to fund 13 child nutrition is reduced in 20-21 because of the carryover from 19-20.

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

**Project Information:**  
(required if YES)




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

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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 District just completed a refunding of the outstanding GO bonds and changed the amortization schedules, but the debt is paid by Hillsborough taxpayers.

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:  
a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

Yes

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

Data must be entered.

0.00
Actuarial

5. OPEB Contributions

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
433,227.00	433,227.00	433,227.00
213,134.00	213,134.00	213,134.00
213,134.00	213,134.00	213,134.00
66	66	66

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

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

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

No
----

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

--

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

## 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) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	107.6	107.6	107.6	107.6

### Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

If No, 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?

Yes

If Yes, date of Superintendent and CBO certification:

Feb 18, 2020

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

Yes

If Yes, date of budget revision board adoption:

Mar 11, 2020

4. Period covered by the agreement:

Begin Date:

Jul 01, 2019

End Date:

Jun 30, 2022

5. Salary settlement:

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

Yes

Yes

Yes

### One Year Agreement

Total cost of salary settlement

609,591

% change in salary schedule from prior year  
or

3.5%

### 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

--

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**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**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**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) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	52.1	52.1	52.1	52.1

**Classified (Non-management) Salary and Benefit Negotiations**

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

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

Yes

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:

Feb 12, 2020

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 18, 2020

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

Yes

If Yes, date of budget revision board adoption:

Mar 11, 2020

4. Period covered by the agreement:

Begin Date:

Jul 01, 2019

End Date:

Jun 30, 2022

5. Salary settlement:

Budget Year  
(2020-21)1st Subsequent Year  
(2021-22)2nd Subsequent Year  
(2022-23)Is the cost of salary settlement included in the budget and multiyear  
projections (MYPs)?

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

164,813

% change in salary schedule from prior year  
or

3.5%

**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

7. Amount included for any tentative salary schedule increases

Budget Year  
(2020-21)1st Subsequent Year  
(2021-22)2nd Subsequent Year  
(2022-23)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**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**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**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) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	15.0	15.0	15.0	15.0

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

--

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
138,695		
3.5%		

**Negotiations Not Settled**

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

--

4. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes
-----

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

Jun 23, 2020
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**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
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## 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)

Yes

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

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

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July 1 Budget  
2020-21 Budget  
Technical Review Checks

Hillsborough City Elementary

San Mateo County

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

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

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to



the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

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

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

## **SUPPLEMENTAL CHECKS**

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

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

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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July 1 Budget  
2019-20 Estimated Actuals  
Technical Review Checks

Hillsborough City Elementary

San Mateo County

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

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## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

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

## EXPORT CHECKS

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

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

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

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

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

Checks Completed.

**LCFF Calculator Universal Assumptions**  
**Hillsborough City Elementary (68908) - 2020-21 Budget**

**LEA:** Hillsborough City Elementary  
District

68908

Yes

2013-14

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

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

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

**Projection**  
**Title:** 2020-21 Budget

**Projection**  
**Date:** 06/05/20

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Statutory COLA &amp; Augmentation</b> (prefilled as calculated by the Department of Finance, DOF)	3.70%	3.26%	0.00%	2.48%	3.26%	1.80%	0.00%
<b>Statutory COLA</b>	2.71%	3.26%	2.31%	2.48%	3.26%	1.80%	0.00%
<b>Augmentation/(COLA Suspension)</b>	0.99%	0.00%	-2.31%	0.00%	0.00%	0.00%	0.00%
<b>Base Grant Proration Factor</b>		0.00%	-7.92%	-12.1780%	-14.9505%	-16.4533%	-16.4516%
<b>Add-on, ERT &amp; MSA Proration Factor</b>		0.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
<b>LCFF Gap Closed Percentage</b> (prefilled as calculated by the Department of Finance, DOF)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Statewide 90th percentile rate</b> (used in Economic Recovery Target, ERT, calculation only)	---	---	---	---	---	---	---
<b>EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)</b>	30.74345708%	23.88%	23.88%	23.88%	23.88%	23.88%	23.88%
<b>EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)</b> <i>Historical Difference in EPA Rates between Annual &amp; P-2</i>	30.50770954%	23.88%	23.88%	23.88%	23.88%	23.88%	23.88%
<b>Local EPA Accrual</b>	0.2357%						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PER ADA FUNDING LEVELS (calculated at TARGET)**

**Base, Supplemental and Concentration Rate per ADA**

Grades TK-3	\$ 8,283	\$ 8,561	\$ 7,882	\$ 7,879	\$ 7,879	\$ 7,830	\$ 7,830
Grades 4-6	\$ 7,615	\$ 7,872	\$ 7,247	\$ 7,244	\$ 7,244	\$ 7,199	\$ 7,199
Grades 7-8	\$ 7,841	\$ 8,105	\$ 7,462	\$ 7,458	\$ 7,459	\$ 7,412	\$ 7,412
Grades 9-12	\$ 9,323	\$ 9,638	\$ 8,872	\$ 8,868	\$ 8,869	\$ 8,813	\$ 8,813

**Base Grants**

Grades TK-3	\$ 7,459	\$ 7,702	\$ 7,880	\$ 8,075	\$ 8,338	\$ 8,488	\$ 8,488
Grades 4-6	\$ 7,571	\$ 7,818	\$ 7,999	\$ 8,197	\$ 8,464	\$ 8,616	\$ 8,616
Grades 7-8	\$ 7,796	\$ 8,050	\$ 8,236	\$ 8,440	\$ 8,715	\$ 8,872	\$ 8,872
Grades 9-12	\$ 9,034	\$ 9,329	\$ 9,544	\$ 9,781	\$ 10,100	\$ 10,282	\$ 10,282

**Grade Span Adjustment**

Grades TK-3	\$ 776	\$ 801	\$ 820	\$ 840	\$ 867	\$ 883	\$ 883
Grades 9-12	\$ 235	\$ 243	\$ 248	\$ 254	\$ 263	\$ 267	\$ 267

**LCFF Calculator Universal Assumptions**  
**Hillsborough City Elementary (68908) - 2020-21 Budget**

**LEA:** Hillsborough City Elementary  
District

68908

Yes

2013-14

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

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

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

**Projection**  
**Title:** 2020-21 Budget

**Projection**  
**Date:** 06/05/20

		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3				\$ 7,830	\$ 7,830	\$ 7,830	\$ 7,830	\$ 7,830
Grades 4-6				\$ 7,199	\$ 7,199	\$ 7,199	\$ 7,199	\$ 7,199
Grades 7-8				\$ 7,412	\$ 7,412	\$ 7,412	\$ 7,412	\$ 7,412
Grades 9-12				\$ 8,813	\$ 8,813	\$ 8,813	\$ 8,813	\$ 8,813
<b>Prorated Base Grants</b>								
Grades TK-3	\$	7,459	\$ 7,702	\$ 7,092	\$ 7,092	\$ 7,092	\$ 7,092	\$ 7,092
Grades 4-6	\$	7,571	\$ 7,818	\$ 7,199	\$ 7,199	\$ 7,199	\$ 7,199	\$ 7,199
Grades 7-8	\$	7,796	\$ 8,050	\$ 7,412	\$ 7,412	\$ 7,412	\$ 7,412	\$ 7,412
Grades 9-12	\$	9,034	\$ 9,329	\$ 8,590	\$ 8,590	\$ 8,590	\$ 8,590	\$ 8,590
<b>Prorated Grade Span Adjustment</b>								
Grades TK-3	\$	776	\$ 801	\$ 738	\$ 738	\$ 738	\$ 738	\$ 738
Grades 9-12	\$	235	\$ 243	\$ 223	\$ 223	\$ 223	\$ 223	\$ 223
<b>Necessary Small School Selection (if applicable)</b>								
NSS #1		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF



**LCFF Calculator Universal Assumptions**  
**Hillsborough City Elementary (68908) - 2020-21 Budget**

**LEA:** Hillsborough City Elementary  
 District

68908

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

Yes

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

2013-14

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

**Projection**  
**Title:** 2020-21 Budget

**Projection**  
**Date:** 06/05/20

		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
<b>Supplemental Grant</b>		<b>20.00%</b>	<b>20.00%</b>	<b>20.00%</b>	<b>20.00%</b>	<b>20.00%</b>	<b>20.00%</b>	<b>20.00%</b>
<b>Maximum - 1.00 ADA, 100% UPP</b>								
Grades TK-3	\$	1,647	\$ 1,701	\$ 1,566	\$ 1,566	\$ 1,566	\$ 1,566	\$ 1,566
Grades 4-6	\$	1,514	\$ 1,564	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440
Grades 7-8	\$	1,559	\$ 1,610	\$ 1,482	\$ 1,482	\$ 1,482	\$ 1,482	\$ 1,482
Grades 9-12	\$	1,854	\$ 1,914	\$ 1,763	\$ 1,763	\$ 1,763	\$ 1,763	\$ 1,763
<b>Actual - 1.00 ADA, Local UPP as follows:</b>								
		2.90%	3.43%	3.35%	3.13%	3.15%	0.00%	0.00%
Grades TK-3	\$	48	\$ 58	\$ 52	\$ 49	\$ 49	\$ -	\$ -
Grades 4-6	\$	44	\$ 54	\$ 48	\$ 45	\$ 45	\$ -	\$ -
Grades 7-8	\$	45	\$ 55	\$ 50	\$ 46	\$ 47	\$ -	\$ -
Grades 9-12	\$	54	\$ 66	\$ 59	\$ 55	\$ 56	\$ -	\$ -
<b>Concentration Grant (&gt;55% population)</b>		<b>50.00%</b>	<b>50.00%</b>	<b>50.00%</b>	<b>50.00%</b>	<b>50.00%</b>	<b>50.00%</b>	<b>50.00%</b>
<b>Maximum - 1.00 ADA, 100% UPP</b>								
Grades TK-3	\$	4,118	\$ 4,252	\$ 3,915	\$ 3,915	\$ 3,915	\$ 3,915	\$ 3,915
Grades 4-6	\$	3,786	\$ 3,909	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
Grades 7-8	\$	3,898	\$ 4,025	\$ 3,706	\$ 3,706	\$ 3,706	\$ 3,706	\$ 3,706
Grades 9-12	\$	4,635	\$ 4,786	\$ 4,407	\$ 4,407	\$ 4,407	\$ 4,407	\$ 4,407
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>								
		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	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	A	B	C	D	E	F	G	H	I
2	<b>STATE FUNDING INCORPORATED INTO LCFF</b>								
3	Hillsborough City Elementary (68908) - 2020-21 Budget								6/5/20
4									
5									
7	<b>2012-13 REVENUE LIMIT DATA</b>								
9	Line	CDE Exhibit			Annual Certific.	Adjustments	12-13 RL DATA		
10	<b>School District per ADA Calculations</b>								
11	<b>2012-13 ADA for Rates</b>								
12	A-1	2012-13 Adj DI RL /ADA Rate	Revenue Limit ADA (Excl NSS)		1,492.44		1,492.44		
13	A-2	2012-13 Adj DI RL /ADA Rate	Charter School Block Grant Offset ADA		-		-		
14	A-3	2012-13 Adj DI RL /ADA Rate	Necessary Small School ADA		-		-		
15	A-4	2012-13 Adj DI RL /ADA Rate	Total District ADA (A-1 - A-2 + A-3)		1,492.44	-	1,492.44		
16									
17	<b>2012-13 Revenue Limit Data Elements</b>								
18	B-1	2012-13 Adj DI RL /ADA Rate	Base Revenue Limit per ADA (excl Add-ons)		\$ 6,410.11		\$ 6,410.11		
19	B-2	2012-13 Adj DI RL /ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)		\$ 8.85		\$ 8.85		
20	B-3	2012-13 Adj DI RL /ADA Rate	Total Undef. BRL/ADA and AB951 Adj (B-1 + B-2)		\$ 6,418.96	\$ -	\$ 6,418.96		
21									
22	<b>2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)</b>								
23	B-4	2012-13 Adj DI RL /ADA Rate	Special Revenue Limit Adjustments		\$ -		\$ -		
24	B-5	2012-13 Adj DI RL /ADA Rate	Center for Advance Research and Technology		\$ -		\$ -		
25	B-6	2012-13 Adj DI RL /ADA Rate	All Charter District Revenue Limit Adjustment		\$ -		\$ -		
26	B-7	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (B-4 + B-5 - B-6)		\$ -	\$ -	\$ -		
27									
28	<b>2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)</b>								
29	B-8	2012-13 Adj DI RL /ADA Rate	Unemployment Insurance		\$ 144,577		\$ 144,577		
30	B-9	2012-13 Adj DI RL /ADA Rate	PERS Safety Adjustment		\$ -		\$ -		
31	B-10	2012-13 Adj DI RL /ADA Rate	SFUSD PERS Adjustment		\$ -		\$ -		
32	B-11	2012-13 Adj DI RL /ADA Rate	PERS Adjustment		\$ 22,845		\$ 22,845		
33	B-12	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (Sum of B8:B10 - B11)		\$ 121,732	\$ -	\$ 121,732		
34	B-13	2012-13 Adj DI RL /ADA Rate	Deficit Factor		0.77728	-	0.77728		
35									
36	<b>Calculated Rates per ADA</b>								
37	C-1	2012-13 Adj DI RL /ADA Rate	Rate 1: Floor BRL Rate per ADA Deficit BRL per ADA (B-3 * B-13)		\$ 4,989.33		\$ 4,989.33		
38									
39	C-2	2012-13 Adj DI RL /ADA Rate	Rate 2: Floor Other BRL per ADA Other RL per ADA (((B-7 * B-13) + B-12)/A-4)		\$ 81.57		\$ 81.57		
40									
41	C-3	2012-13 Adj DI RL /ADA Rate	Rate 3: Minimum State Aid Funding per ADA Adjusted RL per ADA for Min. State Aid ((((A-1 - A-2) * B-3) + B-7) * B-13) + B-12) / A-4)		\$ 5,070.89		\$ 5,070.89		
42									
43	B-11	School District LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)		\$ -		\$ -		
44									
45	<b>Necessary Small School Data</b>								
46	N/A		Necessary Small School Add-on Amount		\$ 263.58		\$ 263.58		
47	G-4	Sch District Revenue Limit	Allowance for Necessary Small School (deficit)		\$ -		\$ -		
48									
49	<b>Historical information for School Districts in existence in 2012-13:</b>								
50	E-1	Sch District Revenue Limit	Total Revenue Limit		\$ 7,568,007		\$ 7,568,007		
51	E-2	Sch District Revenue Limit	Local Revenue		\$ 13,413,759		\$ 13,413,759		
52	E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset		\$ -		\$ -		
53									
54	<b>State Aid for Revenue Limit</b>								-

	A	B	C	D	E	F	G	H	I	
2	STATE FUNDING INCORPORATED INTO LCFF									
3	Hillsborough City Elementary (68908) - 2020-21 Budget								6/5/20	
4										
5										
55	2012-13 CHARTER SCHOOL DATA									
56	Charter School per ADA calculations									
57										
58	2012-13 Elements									
59	B-1	Charter School LCFF Transition Calculation	2012-13 General Purpose Funding		\$	-		\$	-	
60	B-2	Charter School LCFF Transition Calculation	2012-13 Funded ADA		\$	-			-	
61										
62	2012-13 Calculated Floor Rates									
63	B-3	Charter School LCFF Transition Calculation	Base Floor Rate per ADA (B-1 / B-2)		\$	-	\$	-	\$	-
64	B-7	Charter School LCFF Transition Calculation	Categorical Program Entitlement Rate per ADA		\$	-		\$	-	
65	B-9	Charter School LCFF Transition Calculation	Base Floor Rate per ADA - New Charter		\$	-		\$	-	
66										
67	Other Calculated Rates per ADA									
68	B-11	Charter School LCFF Transition Calculation	Prior year Cumulative Gap rate (manual entry ONLY for charter school without certified CDE principal apportionment exhibits)		\$	-		\$	-	
69	N/A	N/A	Minimum State Funding per ADA (B-1 / B-2)		\$	-	\$	-	\$	-
70										
71	Historical information for Charter Schools in existence in 2012-13									
72	B-5 EHS	Charter Block Grant (COE, EHS & SBC)	Adjusted Total			-			-	
73	E-5	Charter Block Grant (Unified)	Adjusted Total In Lieu of Property Taxes			-			-	
74										
75	State Aid for Charter General Purpose Block Grant									
76										
78	BASIC AID DISTRICTS FAIR SHARE									
79	CDE Schedule Re-Certified June 2013									
80	2011-12 Fair Share taken in 2012-13									
81	A-50	2013-14 Exhibit: Subsumed into LCFF	2012-13 Fair Share (2013-14 only)		\$	886,663				
82										
83	A-51	2012-13 Cat Program Entitl. Subsumed into LCFF	Adjusted 2012-13 Fair Share (2014-15 through full statewide implementation) [E.C. 42238.03(a)(2)(B)]		\$	854,482				
84										

	A	B	C	D	E	F	G	H	I
2	STATE FUNDING INCORPORATED INTO LCFF								
3	Hillsborough City Elementary (68908) - 2020-21 Budget								6/5/20
4									
5									
85	CATEGORICAL FUNDING REPEALED WITH LCFF					2012-13			
86	Exhibit	Title				Deficited			
88	2012-13 Categorical Programs Entitlements Subsumed into LCFF (2015-16 P-1 Certification)								
89	A-1	Remedial Program				-			
90	A-2	Retained and Recommended for Retention				-			
91	A-3	Low STAR Score and At Risk of Retention				-			
92	A-4	Core Academic Program				18,849			
93	A-5	Regional Occupational Centers/Programs				-			
94	A-6	County Offices of Education Fiscal Oversight				-			
95	A-7	Middle and High School Counseling				-			
96	A-8	Pupil Transportation				-			
97	A-8	Pupil Transportation - AB 104 adjustment				-			
98	A-9	Small District/COE Bus Replacement				-			
99	A-10	Gifted and Talented Education				13,183			
100	A-11	Economic Impact Aid				20,771			
101	A-12	Math and Reading Professional Development				8,017			
102	A-13	Math and Reading Professional Development - English Learners				1,002			
103	A-14	Administrator Training Program				-			
104	A-15	Adult Education				-			
105	A-16	Education Technology - California Technology Assistance Project				-			
106	A-17	Education Technology - Statewide Education Technology Services				-			
107	A-18	Deferred Maintenance				49,777			
108	A-19	Instructional Materials Fund Realignment Program				79,412			
109	A-20	Community Day School Additional Funding				-			
110	A-21	Bilingual Teacher Training				-			
111	A-22	Peer Assistance and Review				9,799			
112	A-23	Reader Services for Blind Teachers				-			
113	A-24	National Board Certification for Teachers				-			
114	A-25	California School Age Families Education				-			
115	A-26	California High School Exit Exam Intensive Instruction				-			
116	A-27	Teacher Dismissal Apportionments				-			
117	A-28	Community Based English Tutoring				-			
118	A-29	School Safety and Violence Prevention				7,990			
119	A-30	Class Size Reduction Grade 9				-			
120	A-31	International Baccalaureate Diploma Program				-			
121	A-32	Advance Placement Fee Reimbursement				-			
122	A-33	Pupil Retention Block Grant				-			
123	A-34	Teacher Credentialing Block Grant				-			
124	A-35	Teacher Credentialing Block Grant Regional Support				-			
125	A-36	Professional Development Block Grant				83,169			
126	A-37	Targeted Instructional Improvement Block Grant				-			
127	A-38	School and Library Improvement Block Grant				104,113			
128	A-39	School Safety Competitive Block Grant				-			
129	A-40	School Safety Competitive Block Grant (Prov 1)				-			
130	A-41	Physical Education Teacher Incentive Program				-			
131	A-42	Arts and Music Block Grant				19,908			
132	A-43	Williams County Oversight				-			
133	A-44	Valenzuela County Oversight				-			
134	A-45	Certificated Staff Mentoring				-			
135	A-46	Child Oral Health Assessments				1,137			
136	A-47	Standards for Preparation and Licensing of Teachers				-			
137	A-48	Community Day School Additional Funding for Mandatory Expelled Pupils				-			
138	A-49	Class Size Reduction Grades K - 3				609,399			
139	A-53	Charter School Categorical Block Grant				-			
140	A-54	Charter School In-Lieu of Economic Impact Aid				-			
141	A-55	New Charter Supplemental Categorical Block Grant				-			
142	A-8	Pupil Transportation (Manual Adjustment)							
143	A-9	Small District/COE Bus Replacement (Manual Adjustment)							
144	A-37	Targeted Instructional Improvement Block Grant (Manual Adjustment)							
145	OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS								

	A	B	C	D	E	F	G	H	I
2	STATE FUNDING INCORPORATED INTO LCFF								
3	Hillsborough City Elementary (68908) - 2020-21 Budget								6/5/20
4									
5									
148	Total Categorical Program Funding incorporated into LCFF					1,026,526			
149	Total Categorical Program Funding before Section 12.42 reduction								
150	Categorical funding per ADA incorporated into ERT								
152						District	Charter		
153	TOTAL STATE AID					139,863		-	
155	TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)					7,707,870		-	
156	TOTAL ENTITLEMENT PER ADA					5,165			

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
Hillsborough City Elementary (68908) - 2020-21 Budget				6/5/20					
				2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Estimated Property Taxes (with RDA)	C-1	A-6		21,258,070	22,371,161	22,904,277	22,904,277		
Less In-Lieu transfer				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Revenue				\$ 21,258,070	\$ 22,371,161	\$ 22,904,277	\$ 22,904,277	\$ -	\$ -
Statewide 90th percentile rate				---	---	---	---	---	---
OTHER LCFF TRANSITION INFORMATION									
Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.									
				2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Floor Adjustments		B-10		-	-	-	-	-	-
Miscellaneous Adjustments	H-2	E-1		-					
Minimum State Aid Adjustments	J-5	G-5		-					
Funded Based on Target Formula		True/False		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
UNDUPPLICATED PUPIL PERCENTAGE									
				2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
District Enrollment		A-1 / A-3		1,290	1,270	1,270	1,270		
COE Enrollment		A-2 / A-4		-					
Total Enrollment				1,290	1,270	1,270	1,270	-	-
District Unduplicated Pupil Count		B-1 / B-3		40	40	40	40		
COE Unduplicated Pupil Count		B-2 / B-4		-					
Total Unduplicated Pupil Count				40	40	40	40	-	-
				3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage				3.10%	3.15%	3.15%	3.15%	0.00%	0.00%
Unduplicated Pupil Percentage (%)				3.43%	3.35%	3.13%	3.15%	0.00%	0.00%

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF							
Hillsborough City Elementary (68908) - 2020-21 Budget		6/5/20					
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>AVERAGE DAILY ATTENDANCE (ADA)</b>							
Enter ADA. Calculator will use greater of total current or prior year ADA.							
Enter ADA by grade span.							
ADA	ADA to use:	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>CURRENT YEAR ADA:</b>							
Grades TK-3	P-2	B-1	514.35	511.36	511.36	511.36	
Grades 4-6	(Annual for Special	B-2	457.68	453.48	453.48	453.48	
Grades 7-8	Day Class	B-3	280.87	277.01	277.01	277.01	
Grades 9-12	extended year)	B-4	-				
Non Public School, NPS-Licensed Children Institutions, Community Day School:							
Grades TK-3		E-1	-				
Grades 4-6	Annual	E-2	1.31	0.83	0.83	0.83	
Grades 7-8		E-3	-	0.31	0.31	0.31	
Grades 9-12		E-4	-	0.79	0.79	0.79	
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)							
DISTRICT TOTAL			1,254.21	1,243.78	1,243.78	1,243.78	-
County operated (Community School, Special Ed):							
Grades TK-3		E-6 & E-11	-				
Grades 4-6	P-2 / Annual	E-7 & E-12	-				
Grades 7-8		E-8 & E-13	-				
Grades 9-12		E-9 & E-14	-				
COUNTY TOTAL			-	-	-	-	-
<b>RATIO: District ADA to Enrollment</b>			97.23%	97.94%	97.94%	97.94%	0.00%
<b>RATIO: County ADA to Enrollment</b>			0.00%	0.00%	0.00%	0.00%	0.00%
<b>PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT</b>		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
ADA transfer: Student from District to Charter (cross fiscal year)							
Grades TK-3		A-6	-				
Grades 4-6		A-7	-				
Grades 7-8		A-8	-				
Grades 9-12		A-9	-				
ADA transfer: Student from Charter to District (cross fiscal year)							
Grades TK-3		A-11	-				
Grades 4-6		A-12	-				
Grades 7-8		A-13	-				
Grades 9-12		A-14	-				
Difference (if diff. < 0, no adj. to PY ADA)			-	-	-	-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF						
Hillsborough City Elementary (68908) - 2020-21 Budget				6/5/20		
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>LCFF ADA</b>						
<b>ADA Guarantee - Prior Year</b>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Grades TK-3	544.80	514.35	511.36	511.36	511.36	-
Grades 4-6	452.64	457.68	453.48	453.48	453.48	-
Grades 7-8	308.72	280.87	277.01	277.01	277.01	-
Grades 9-12	-	-	-	-	-	-
<b>LCFF Subtotal</b>	<b>1,306.16</b>	<b>1,252.90</b>	1,241.85	1,241.85	<b>1,241.85</b>	-
NSS	-	-	-	-	-	-
<b>Combined Subtotal</b>	<b>1,306.16</b>	<b>1,252.90</b>	1,241.85	1,241.85	1,241.85	-
<b>ADA Guarantee - Current Year</b>						
Grades TK-3	514.35	511.36	511.36	511.36	-	-
Grades 4-6	457.68	453.48	453.48	453.48	-	-
Grades 7-8	280.87	277.01	277.01	277.01	-	-
Grades 9-12	-	-	-	-	-	-
<b>LCFF Subtotal</b>	<b>1,252.90</b>	<b>1,241.85</b>	<b>1,241.85</b>	1,241.85	-	-
NSS	-	-	-	-	-	-
<b>Combined Subtotal</b>	<b>1,252.90</b>	<b>1,241.85</b>	1,241.85	1,241.85	-	-
<b>Change in LCFF ADA</b> (excludes NSS ADA)	(53.26) Decline	(11.05) Decline	- No Change	- No Change	(1,241.85) Decline	- No Change
<b>Funded LCFF ADA</b>						
Grades TK-3	544.80	514.35	511.36	511.36	511.36	-
Grades 4-6	452.64	457.68	453.48	453.48	453.48	-
Grades 7-8	308.72	280.87	277.01	277.01	277.01	-
Grades 9-12	-	-	-	-	-	-
<b>Subtotal</b>	<b>1,306.16</b>	<b>1,252.90</b>	1,241.85	1,241.85	1,241.85	-
	<i>Prior</i>	<i>Prior</i>	<i>Current</i>	<i>Current</i>	<i>Prior</i>	<i>Current</i>
<b>Funded NSS ADA</b>						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
<b>NPS, CDS, &amp; COE Operated</b>						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	1.31	0.83	0.83	0.83	-	-
Grades 7-8	-	0.31	0.31	0.31	-	-
Grades 9-12	-	0.79	0.79	0.79	-	-
<b>Subtotal</b>	<b>1.31</b>	<b>1.93</b>	1.93	1.93	-	-
<b>Combined Total</b>						
Grades TK-3	544.80	514.35	511.36	511.36	511.36	-
Grades 4-6	453.95	458.51	454.31	454.31	453.48	-
Grades 7-8	308.72	281.18	277.32	277.32	277.01	-
Grades 9-12	-	0.79	0.79	0.79	-	-
<b>Total</b>	<b>1,307.47</b>	<b>1,254.83</b>	1,243.78	1,243.78	1,241.85	-



<b>K-3 Grade Span Adjustment Funding Determination</b>	
Hillsborough City Elementary (68908) - 2020-21 Budget	6/5/20

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

	2012-13	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Target class size		24.00	24.00	24.00	24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise	May Revise	May Revise	May Revise
Current		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
May Revise		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

<b>TK-3 Class Size - Progress toward target</b>
---

<i>School Site</i>							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

<b>TK-3 Class Size - Progress toward target</b>
---

<i>School Site</i>							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

<b>TK-3 Class Size - Progress toward target</b>
---

<i>School Site</i>							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

### K-3 Grade Span Adjustment Funding Determination

Hillsborough City Elementary (68908) - 2020-21 Budget

6/5/20

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

	2012-13	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Target class size		24.00	24.00	24.00	24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise	May Revise	May Revise	May Revise
Current		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
May Revise		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<b>TK-3 Class Size - Progress toward target</b>							
<i>School Site</i>							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<b>TK-3 Class Size - Progress toward target</b>							
<i>School Site</i>							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<b>TK-3 Class Size - Progress toward target</b>							
<i>School Site</i>							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

### K-3 Grade Span Adjustment Funding Determination

Hillsborough City Elementary (68908) - 2020-21 Budget

6/5/20

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

	2012-13	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Target class size		24.00	24.00	24.00	24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise	May Revise	May Revise	May Revise
Current		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
May Revise		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<b>TK-3 Class Size - Progress toward target</b>							
<i>School Site</i>							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<b>TK-3 Class Size - Progress toward target</b>							
<i>School Site</i>							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<b>TK-3 Class Size - Progress toward target</b>							
<i>School Site</i>							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

Hillsborough City Elementary (68908) - 2020-21 Budget							43987	v21.1a				
LOCAL CONTROL FUNDING FORMULA							2019-20	2020-21				
CALCULATE LCFF TARGET												
	<u>COLA &amp; Augmentation</u>		<u>Base Grant</u> <u>Proration</u>	<u>Unduplicated Pupil</u> <u>Percentage</u>			<u>COLA &amp; Augmentation</u>	<u>Base Grant</u> <u>Proration</u>	<u>Unduplicated Pupil</u> <u>Percentage</u>			
Unduplicated as % of Enrollment	3.260%		0.00%	3.43% 3.43%		2019-20	0.000%	-7.92%	3.35% 3.35%	2020-21		
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	544.80	7,702	801	58	-	4,664,213	514.35	7,092	738	52	-	4,054,344
Grades 4-6	453.95	7,818		54	-	3,573,327	458.51	7,199		48	-	3,322,929
Grades 7-8	308.72	8,050		55	-	2,502,244	281.18	7,412		50	-	2,098,070
Grades 9-12	-	9,329	243	66	-	-	0.79	8,590	223	59	-	7,009
Subtract NSS	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-
TOTAL BASE	1,307.47	10,230,227	436,384	73,172	-	10,739,783	1,254.83	9,039,475	379,767	63,109	-	9,482,351
Targeted Instructional Improvement Block Grant						-						-
Home-to-School Transportation						-						-
Small School District Bus Replacement Program						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						10,739,783						9,482,351
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE						TRUE
ECONOMIC RECOVERY TARGET PAYMENT							-	-				
CALCULATE LCFF FLOOR												
				12-13	19-20				12-13	20-21		
				Rate	ADA				Rate	ADA		
Current year Funded ADA times Base per ADA				4,989.33	1,307.47	6,523,399			4,989.33	1,254.83	6,260,761	
Current year Funded ADA times Other RL per ADA				81.57	1,307.47	106,650			81.57	1,254.83	102,356	
Necessary Small School Allowance at 12-13 rates						-					-	
2012-13 Categoricals						1,026,526					1,026,526	
Floor Adjustments						-					-	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-			-	-	-	
Less Fair Share Reduction						(854,482)					(854,482)	
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-			-	-	-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,743.92	1,307.47	3,587,593			\$ 2,743.92	1,254.83	3,443,153	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						10,389,686						9,978,314

Hillsborough City Elementary (68908) - 2020-21 Budget					43987		v21.1a					
LOCAL CONTROL FUNDING FORMULA					2019-20		2020-21					
CALCULATE LCFF PHASE-IN ENTITLEMENT												
					2019-20		2020-21					
LOCAL CONTROL FUNDING FORMULA TARGET					10,739,783		9,482,351					
LOCAL CONTROL FUNDING FORMULA FLOOR					10,389,686		9,978,314					
LCFF Need (LCFF Target less LCFF Floor, if positive)					-		-					
Current Year Gap Funding					100.00%	-	100.00%	-				
ECONOMIC RECOVERY PAYMENT					-		-					
Miscellaneous Adjustments					-		-					
LCFF Entitlement before Minimum State Aid provision					10,739,783		9,482,351					
CALCULATE STATE AID												
Transition Entitlement					10,739,783		9,482,351					
Local Revenue (including RDA)					(21,258,070)		(22,371,161)					
Gross State Aid					-		-					
CALCULATE MINIMUM STATE AID												
					12-13 Rate	19-20 ADA	MINIMUM STATE AID	12-13 Rate	20-21 ADA	MINIMUM STATE AID		
2012-13 RL/Charter Gen BG adjusted for ADA					5,070.89	1,307.47	6,630,037	5,070.89	1,254.83	6,363,105		
2012-13 NSS Allowance (deficited)					-		-		-			
Minimum State Aid Adjustments					-		-		-			
Less Current Year Property Taxes/In Lieu					(21,258,070)		(22,371,161)					
Subtotal State Aid for Historical RL/Charter General BG					-		-					
Categorical funding from 2012-13					172,044		172,044					
Charter Categorical Block Grant adjusted for ADA					-		-					
Minimum State Aid Guarantee Before Proration Factor					172,044		172,044					
Proration Factor							-10.00%					
Minimum State Aid Guarantee					172,044		154,840					
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
Local Control Funding Formula Target Base (2019-20 forward)					-		-					
Minimum State Aid plus Property Taxes including RDA					-		-					
Offset					-		-					
Minimum State Aid Prior to Offset					-		-					
Total Minimum State Aid with Offset					-		-					
TOTAL STATE AID					172,044		154,840					
Additional State Aid (Additional SA)					-		-					
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)					10,739,783		9,482,351					
CHANGE OVER PRIOR YEAR					0.07%	7,963		-11.71%	(1,257,432)			
LCFF Entitlement PER ADA					8,214		7,557					
PER ADA CHANGE OVER PRIOR YEAR					3.42%	272		-8.00%	(657)			
BASIC AID STATUS (school districts only)					Basic Aid		Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES												
					Increase		2019-20		Increase		2020-21	
State Aid					0.00%	-	172,044	-10.00%	(17,204)	154,840		
Property Taxes net of in-lieu					5.37%	1,083,834	21,258,070	5.24%	1,113,091	22,371,161		
Charter in-Lieu Taxes					0.00%	-	-	0.00%	-	-		
LCFF pre COE, Choice, Supp					5.33%	1,083,834	21,430,114	5.11%	1,095,887	22,526,001		

Hillsborough City Elementary (68908) - 2020-21 Budget							43987	v21.1a				
LOCAL CONTROL FUNDING FORMULA							2021-22	2022-23				
CALCULATE LCFF TARGET												
Unduplicated as % of Enrollment	<u>COLA &amp; Augmentation</u>		<u>Base Grant</u> <u>Proration</u>	<u>Unduplicated Pupil</u> <u>Percentage</u>			<u>COLA &amp; Augmentation</u>	<u>Base Grant</u> <u>Proration</u>	<u>Unduplicated Pupil</u> <u>Percentage</u>			
	2.480%		-12.18%	3.13% 3.13%		2021-22	3.260%		-14.95%	3.15% 3.15%	2022-23	
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	511.36	7,092	738	49	-	4,029,014	511.36	7,092	738	49	-	4,029,174
Grades 4-6	454.31	7,199		45	-	3,291,052	454.31	7,199		45	-	3,291,182
Grades 7-8	277.32	7,412		46	-	2,068,363	277.32	7,412		47	-	2,068,445
Grades 9-12	0.79	8,590	223	55	-	7,006	0.79	8,590	223	56	-	7,006
Subtract NSS	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-
TOTAL BASE	1,243.78	8,959,425	377,048	58,450	-	9,394,923	1,243.78	8,959,425	377,048	58,824	-	9,395,297
Targeted Instructional Improvement Block Grant						-						-
Home-to-School Transportation						-						-
Small School District Bus Replacement Program						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						9,394,923						9,395,297
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE						TRUE
ECONOMIC RECOVERY TARGET PAYMENT							-	-				
CALCULATE LCFF FLOOR												
				12-13	21-22				12-13	22-23		
				Rate	ADA				Rate	ADA		
Current year Funded ADA times Base per ADA				4,989.33	1,243.78	6,205,629			4,989.33	1,243.78	6,205,629	
Current year Funded ADA times Other RL per ADA				81.57	1,243.78	101,455			81.57	1,243.78	101,455	
Necessary Small School Allowance at 12-13 rates						-					-	
2012-13 Categoricals						1,026,526					1,026,526	
Floor Adjustments						-					-	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-			-	-	-	
Less Fair Share Reduction						(854,482)					(854,482)	
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-			-	-	-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,743.92	1,243.78	3,412,833			\$ 2,743.92	1,243.78	3,412,833	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						9,891,961					9,891,961	

Hillsborough City Elementary (68908) - 2020-21 Budget					43987		v21.1a			
LOCAL CONTROL FUNDING FORMULA					2021-22		2022-23			
CALCULATE LCFF PHASE-IN ENTITLEMENT										
					2021-22		2022-23			
LOCAL CONTROL FUNDING FORMULA TARGET					9,394,923		9,395,297			
LOCAL CONTROL FUNDING FORMULA FLOOR					9,891,961		9,891,961			
LCFF Need (LCFF Target less LCFF Floor, if positive)					-		-			
Current Year Gap Funding					100.00% -		100.00% -			
ECONOMIC RECOVERY PAYMENT					-		-			
Miscellaneous Adjustments					-		-			
LCFF Entitlement before Minimum State Aid provision					9,394,923		9,395,297			
CALCULATE STATE AID										
Transition Entitlement					9,394,923		9,395,297			
Local Revenue (including RDA)					(22,904,277)		(22,904,277)			
Gross State Aid					-		-			
CALCULATE MINIMUM STATE AID										
					12-13 Rate	21-22 ADA	MINIMUM STATE AID	12-13 Rate	22-23 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	1,243.78	6,307,072
2012-13 NSS Allowance (deficited)					-		-		-	
Minimum State Aid Adjustments					-		-		-	
Less Current Year Property Taxes/In Lieu					(22,904,277)		(22,904,277)		(22,904,277)	
Subtotal State Aid for Historical RL/Charter General BG					-		-		-	
Categorical funding from 2012-13					172,044		172,044		172,044	
Charter Categorical Block Grant adjusted for ADA					-		-		-	
Minimum State Aid Guarantee Before Proration Factor					172,044		172,044		172,044	
Proration Factor					-10.00%		-10.00%		-10.00%	
Minimum State Aid Guarantee					154,840		154,840		154,840	
CHARTER SCHOOL MINIMUM STATE AID OFFSET										
Local Control Funding Formula Target Base (2019-20 forward)					-		-		-	
Minimum State Aid plus Property Taxes including RDA					-		-		-	
Offset					-		-		-	
Minimum State Aid Prior to Offset					-		-		-	
Total Minimum State Aid with Offset					-		-		-	
TOTAL STATE AID					154,840		154,840		154,840	
Additional State Aid (Additional SA)					-		-		-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)					9,394,923		9,395,297		9,395,297	
CHANGE OVER PRIOR YEAR					-0.92% (87,428)		0.00% 374		0.00% 374	
LCFF Entitlement PER ADA					7,554		7,554		7,554	
PER ADA CHANGE OVER PRIOR YEAR					-0.04% (3)		0.00% -		0.00% -	
BASIC AID STATUS (school districts only)					Basic Aid		Basic Aid		Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES										
					Increase		Increase		Increase	
State Aid					0.00% -		0.00% -		0.00% -	
Property Taxes net of in-lieu					2.38% 533,116		22,904,277		22,904,277	
Charter in-Lieu Taxes					0.00% -		0.00% -		0.00% -	
LCFF pre COE, Choice, Supp					2.37% 533,116		23,059,117		23,059,117	

Hillsborough City Elementary (68908) - 2020-21 Budget			6/5/20					
EDUCATION PROTECTION ACCOUNT								
Certification:			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT								
A-1	Total ADA for EPA Minimum		1,307.47	1,254.83	1,243.78	1,243.78	1,241.85	-
A-2	Minimum Funding per ADA	200	200	200	200	200	200	200
A-3	EPA Minimum Funding (A-1 * A-2)		261,494	250,966	248,756	248,756	248,370	-
EPA PROPORTIONATE SHARE CAP								
	Adjusted Total Revenue Limit		6,630,049	6,363,117	6,307,084	6,307,084	6,297,297	-
	Current Year Adjusted NSS Allowance		-	-	-	-	-	-
B-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA		6,630,049	6,363,117	6,307,084	6,307,084	6,297,297	-
B-2	Local Revenue/In-lieu of Property Taxes		21,258,070	22,371,161	22,904,277	22,904,277	-	-
B-3	EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)		-	-	-	-	6,297,297	-
EPA PROPORTIONATE SHARE								
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA		6,630,049	6,363,117	6,307,084	6,307,084	6,297,297	-
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)		23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%
C-3	EPA Proportionate Share (C-1 * C-2)		1,583,411	1,519,662	1,506,280	1,506,280	1,503,942	-
EPA ENTITLEMENT								
D-1	EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)		261,494	250,966	248,756	248,756	1,503,942	-
D-2	Miscellaneous Adjustments**		-	-	-	-	-	-
D-3	Adjusted EPA Entitlement (D-1 + D-2)		261,494	250,966	248,756	248,756	1,503,942	-
D-4	Prior Year Annual Adjustment		2	-	-	-	-	0
D-5	P2 Entitlement Net of PY Adjustment		261,496	250,966	248,756	248,756	1,503,942	0
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)		23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)		261,494	250,966	248,756	248,756	1,503,942	-



## Hillsborough City Elementary (68908) - 2020-21 Budget

6/5/20

**EDUCATION PROTECTION ACCOUNT**

Certification:

2019-20

2020-21

2021-22

2022-23

2023-24

2024-25

**Calculation of Net State Aid before Minimum State Aid**

Phase-In Entitlement	10,739,783	9,482,351	9,394,923	9,395,297	9,321,238	-
Less Property Taxes/In-Lieu	21,258,070	22,371,161	22,904,277	22,904,277	-	-
Gross State Aid	-	-	-	-	9,321,238	-
Less EPA Allocation	261,494	250,966	248,756	248,756	1,503,942	-
Net State Aid	-	-	-	-	7,817,296	-

**Minimum State Aid**

Adjusted Total Revenue Limit	6,630,037	6,363,105	6,307,072	6,307,072	6,297,285	-
2012-13 Deficited NSS Allowance	-	-	-	-	-	-
Less Property Taxes/In-Lieu	21,258,070	22,371,161	22,904,277	22,904,277	-	-
Less EPA Allocation	261,494	250,966	248,756	248,756	1,503,942	-
Revenue Limit Minimum State Aid	-	-	-	-	4,793,343	-
Categorical Minimum State Aid	172,044	172,044	172,044	172,044	172,044	172,044
Minimum State Aid Guarantee before Proration	-	172,044	172,044	172,044	4,965,387	172,044
Proration	NA	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Minimum State Aid Guarantee	172,044	154,840	154,840	154,840	4,468,848	154,840
Charter School Minimum State Aid Offset <i>(effective 2014-15)</i>	-	-	-	-	-	-

**LCFF State Aid**

172,044	154,840	154,840	154,840	7,817,296	154,840
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**EPA in Excess to LCFF Funding**

261,494	250,966	248,756	248,756	-	-
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Hillsborough City Elementary (68908) - 2020-21 Budget			6/5/2020				
LCAP Percentage to Increase or Improve Services: Summary Supplemental & Concentration Grant							
	2013-14	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		73,172	63,109	58,450	58,824	-	-
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils							
3. Difference [1] less [2]							
4. Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>							
<i>GAP funding rate</i>							
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] <i>(unless [3]&lt;0 then [1]) (for LCAP entry)</i>		73,172	63,109	58,450	58,824	-	-
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement &amp; Transportation</i>		10,666,611	9,419,242	9,336,473	9,336,473	9,321,238	154,840
<i>LCFF Phase-In Entitlement</i>		10,739,783	9,482,351	9,394,923	9,395,297	9,321,238	154,840
7/8. Percentage to Increase or Improve Services* <i>[5] / [6] (for LCAP entry)</i>		0.69%	0.67%	0.63%	0.63%	0.00%	0.00%
<i>*percentage by which services for unduplicated students must be increased or improved over services provided for If Step 3a &lt;=0, then calculate the minimum proportionality percentage at Estimated Supplemental &amp; Concentration</i>							
SUE SERVICES							
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concentration grant funding in the LCAP year	\$	73,172	\$ 63,109	\$ 58,450	\$ 58,824	\$ -	\$ -
Current year Percentage to Increase or Improve Services		0.69%	0.67%	0.63%	0.63%	0.00%	0.00%

LCFF Calculator Universal Assumptions							
Hillsborough City Elementary (68908) - 2020-21		6/5/2020					
Summary of Funding							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
Target Components:							
COLA & Augmentation	3.26%	0.00%	2.48%	3.26%	1.80%	0.00%	
Base Grant Proration Factor	-	-7.92%	-12.18%	-14.95%	-16.45%	-16.45%	
Add-on, ERT & MSA Proration Factor	-	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	
Base Grant	10,230,227	9,039,475	8,959,425	8,959,425	8,944,366	-	
Grade Span Adjustment	436,384	379,767	377,048	377,048	376,872	-	
Supplemental Grant	73,172	63,109	58,450	58,824	-	-	
Concentration Grant	-	-	-	-	-	-	
Add-ons	-	-	-	-	-	-	
Total Target	10,739,783	9,482,351	9,394,923	9,395,297	9,321,238	-	
Transition Components:							
Target	\$ 10,739,783	\$ 9,482,351	\$ 9,394,923	\$ 9,395,297	\$ 9,321,238	\$ -	
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	
Floor	10,389,686	9,978,314	9,891,961	9,891,961	9,876,878	172,044	
Remaining Need after Gap (informational only)	-	-	-	-	-	-	
Gap %	100%	100%	100%	100%	100%	100%	
Current Year Gap Funding	-	-	-	-	-	-	
Miscellaneous Adjustments	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	154,840	
Total LCFF Entitlement	\$ 10,739,783	\$ 9,482,351	\$ 9,394,923	\$ 9,395,297	\$ 9,321,238	\$ 154,840	
Components of LCFF By Object Code		ERR		ERR		ERR	
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
8011 - State Aid	\$ 172,044	\$ 154,840	\$ 154,840	\$ 154,840	\$ 7,817,296	\$ 154,840	
8011 - Fair Share							
8311 & 8590 - Categoricals	-	-	-	-	-	-	
EPA (for LCFF Calculation purposes)	261,494	250,966	248,756	248,756	1,503,942	-	
Local Revenue Sources:							
8021 to 8089 - Property Taxes	21,258,070	22,371,161	22,904,277	22,904,277	-	-	
8096 - In-Lieu of Property Taxes	-	-	-	-	-	-	
Property Taxes net of in-lieu	21,258,070	22,371,161	22,904,277	22,904,277	-	-	
TOTAL FUNDING	\$ 21,691,608	\$ 22,776,966	\$ 23,307,872	\$ 23,307,872	\$ 9,321,238	\$ 154,840	
Basic Aid Status							
Basic Aid Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Non-Basic Aid		
Less: Excess Taxes	\$ 10,690,331	\$ 13,043,650	\$ 13,664,194	\$ 13,663,820	\$ -	\$ -	
Less: EPA in Excess to LCFF Funding	\$ 261,494	\$ 250,966	\$ 248,756	\$ 248,756	\$ -	\$ -	
Total Phase-In Entitlement	\$ 10,739,783	\$ 9,482,350	\$ 9,394,922	\$ 9,395,296	\$ 9,321,238	\$ 154,840	
EPA Details							
% of Adjusted Revenue Limit - Annual	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	
% of Adjusted Revenue Limit - P-2	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	
EPA (for LCFF Calculation purposes)	\$ 261,494	\$ 250,966	\$ 248,756	\$ 248,756	\$ 1,503,942	\$ -	
8012 - EPA, Current Year Receipt							
(P-2 plus Current Year Accrual)	261,494	250,966	248,756	248,756	1,503,942	-	
8019 - EPA, Prior Year Adjustment							
(P-A less Prior Year Accrual)	2	-	-	-	-	0	
Accrual (from Assumptions)	-	-	-	-	-	-	

LCFF Calculator Universal Assumptions						
Hillsborough City Elementary (68908) - 20			6/5/2020			
Summary of Student Population						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Unduplicated Pupil Population						
Enrollment	1,290	1,270	1,270	1,270	-	-
COE Enrollment	-	-	-	-	-	-
Total Enrollment	1,290	1,270	1,270	1,270	-	-
Unduplicated Pupil Count	40	40	40	40	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated Pupil Count	40	40	40	40	-	-
Rolling %, Supplemental Grant	3.4300%	3.3500%	3.1300%	3.1500%	0.0000%	0.0000%
Rolling %, Concentration Grant	3.4300%	3.3500%	3.1300%	3.1500%	0.0000%	0.0000%
FUNDED ADA						
Adjusted Base Grant ADA	Prior Year	Prior Year	Current Year	Current Year	Prior Year	Current Year
Grades TK-3	544.80	514.35	511.36	511.36	511.36	-
Grades 4-6	453.95	458.51	454.31	454.31	453.48	-
Grades 7-8	308.72	281.18	277.32	277.32	277.01	-
Grades 9-12	-	0.79	0.79	0.79	-	-
Total Adjusted Base Grant ADA	1,307.47	1,254.83	1,243.78	1,243.78	1,241.85	-
Necessary Small School ADA	Current year	Current year	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	1307.47	1254.83	1243.78	1243.78	1241.85	0.00
ACTUAL ADA (Current Year Only)						
Grades TK-3	514.35	511.36	511.36	511.36	-	-
Grades 4-6	458.99	454.31	454.31	454.31	-	-
Grades 7-8	280.87	277.32	277.32	277.32	-	-
Grades 9-12	-	0.79	0.79	0.79	-	-
Total Actual ADA	1,254.21	1,243.78	1,243.78	1,243.78	-	-
Funded Difference (Funded ADA less Actual ADA)	53.26	11.05	-	-	1,241.85	-
LCAP Percentage to Increase or Improve Services						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concent \$	73,172 \$	63,109 \$	58,450 \$	58,824 \$	- \$	-
Current year Percentage to Increase or Improve Se	0.69%	0.67%	0.63%	0.63%	0.00%	0.00%