



HILLSBOROUGH CITY SCHOOL DISTRICT

2023-24 Budget

SCHOOLS

BOARD OF TRUSTEES

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KIM OLIFF, VICE PRESIDENT
GREG DANNIS, CLERK
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SOUTH HILLSBOROUGH SCHOOL

303 EL CERRITO AVENUE
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WEST HILLSBOROUGH SCHOOL

376 BARBARA WAY
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CROCKER MIDDLE SCHOOL

2600 RALSTON AVENUE
KEITH ROCHA, PRINCIPAL

**HILLSBOROUGH CITY SCHOOL DISTRICT
2023-24 BUDGET**

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Vision, Mission, and Essential Outcomes

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

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

EXECUTIVE SUMMARY

The Hillsborough City School District's annual Budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. This Budget reflects all anticipated revenues and planned expenditures for the fiscal year beginning July 1, 2023 and ending June 30, 2024. Since budgets are rarely self-explanatory, this document contains narratives to explain the unique funding, various Federal and State restrictions and financial trends that affect this Budget.

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

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

Fund	Title	Definition
01	General Fund	This is the chief operating fund. It is used to account for the ordinary operations of the district. All transactions except those that are required to be in another fund are accounted for in this fund.
13	Cafeteria Fund	This fund is used to account for resources to operate the food service program. Effective 7/1/2022, schools are required to offer free breakfast and lunch to any student asking for a meal, regardless of the student's Free and Reduced Lunch status, the so-called Universal Meals. Districts are reimbursed for the meals served from the state and federal government.
17	Special Reserve Fund for Other Than Capital Outlay Projects	This fund is used to accumulate general fund moneys for general operating purposes other than for capital outlay. The District uses this fund to set aside money 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 \$26,346,908. This is in excess of our LCFF entitlement by \$13,155,446. In other words, the District is funded at 197% of our LCFF by property taxes.

Local property taxes are the primary funding source for our instructional programs and fund 69% of total General Fund operating expenditures including salaries, employee benefits, supplies, and services.

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

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

State Revenues

Local Control Funding Formula (LCFF):

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

Education Protection Account (EPA):

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

Lottery:

In November 1984, Proposition 37, the California State Lottery Act of 1984, was passed by California voters as a means to support public education (Government Code Section 8880.1. Prop 37 is commonly referred to as unrestricted lottery, in contrast with Prop 20, the Cardenas Textbook Act of 2000, that restricts a portion of the lottery funds on instructional materials (GC Section 8880.4). Total lottery revenue for the 2023-24 school year is estimated to be \$334 per ADA adjusted by the State Wide Absence Factor of 1.04446 per GC Section 8880.5(1), of which \$67 per adjusted ADA is designated as restricted and must be spent on instructional materials. This budget projects \$85,161 on Prop 20 funding and \$216,079 on Non Prop 20 funding, with a combined total of \$301,240 for 2023-34 and each year after.

Local Revenue Sources**Parcel Tax:**

In 1988, voters in the Town of Hillsborough approved a parcel tax, levied on an annual basis, to provide additional revenue to the schools. Money from this tax goes into the General Fund. Every five years, a financial review committee meets to determine if there is a continued fiscal need for the parcel tax. The committee reconvened in the 2021-22 fiscal year. A report issued by the committee in May 2022 recommended continuation of the parcel tax to maintain the quality of education that the community expects. The Board accepted and approved the recommendation to continue the parcel tax. This budget projects \$2.45 million in revenue from parcel taxes.

Hillsborough Schools Foundation (HSF):

The Hillsborough Schools Foundation is a parent organization dedicated to raising funds for the Hillsborough Schools. The financial support of this organization is a critical funding source for the District in providing quality education. In the past three years, HSF has contributed \$3.4 million a year toward the District's various instructional programs, in addition to funds raised to meet a specific need from the schools in a given year. HSF raised \$365,000 to fund 1:1 chrome books for the six graders in 18-19, \$189,092 for Makerspace in 19-20, \$15,825 for first grade 1:1 devices in 20-21, \$118,727 technology, COVID tests, and virtual music program in 21-22, and \$375,557 for playground improvements in 22-23. Fund a Need raised \$257,617 to support arts and Crocker electives in 23-24.

Parent Groups and Student Councils:

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

Hillsborough Recreation:

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

GENERAL FUND RESTRICTED REVENUES

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

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

GENERAL FUND EXPENDITURES

School districts are personnel intense organizations. In this budget, approximately 85% of the operating expenditures in the General Fund are for salaries and employee benefits.

Salaries are separated into two categories: Certificated and Classified.

Certificated Compensation

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

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

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

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

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

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

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

In 2019-20, a multi-year agreement is reached with Hillsborough Teachers' Association, with 4.0% salary increase in 2019-20 and 3.5% salary increase in 2020-21 and health and welfare benefits increase by \$500 effective January 1, 2021.

Total compensation for the 2021-22 school year was increased by 5.38%, comprised of 4.0% in ongoing compensation by applying a 3.7% raise on salary schedule and 0.3% increase on health & welfare benefits from \$13,500 to \$14,000 per FTE per year. Additionally, each unit member received a 1.38% in one time compensation, or \$2,000, in recognition of the extraordinary service and contributions of unit members during the 2020-21 "pandemic year." A 5.0% salary increase was applied to the salary schedule effective July 1, 2022.

Classified Compensation

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

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

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

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

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

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

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

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

Total compensation for the 2021-22 school year for the bargaining unit was increased by 4.09%, with 3.4% towards a salary schedule increase and 0.69% towards health & welfare benefits increase, plus a \$2,000 one-time pay in recognition of unit members' extraordinary services during the 2020-21 "pandemic year."

Other District Employees Compensation

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

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

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

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

As with the employee groups, management also received 4% salary increase in 19-20, 3.5% salary increase in 20-21, with health and welfare benefits increase by \$500 effective January 1, 2021. Similarly, in 21-22, management received the same 5.38% total compensation increase in as the Certificated Bargaining unit. A 5.0% salary increase was applied to the salary schedule effective July 1, 2022.

Employee Benefits

Employee benefits include retirement contributions, unemployment insurance, workers' compensation, Social Security (OASDI) and Medicare. The cost of these benefits is determined by State and Federal formulas based on a percentage of employee salary. The continued increase in unfunded employers' contribution toward CalSTRS and CalPERS poses an ongoing challenge to the District's finance.

Year	CalSTRS	CalPERS
2015-16	10.73%	11.847%
2016-17	12.58%	13.888%
2017-18	14.43%	15.531%
2018-19	16.28%	18.062%
2019-20	17.10%	19.721%
2020-21	16.15%	22.70%
2021-22	16.92%	22.91%
2022-23	19.10%	25.37%
2023-24	19.10%	26.68%
2024-25	19.10%	27.70%
2025-26	19.10%	28.30%

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. State Unemployment Insurance has returned to 0.05% as it was in 2021-22 from 0.5% in 2022-23. Workers' Compensation rate for 2023-24 is 1.8707%, a decrease from 2.3156% in 2022-23.

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

Annual Health Benefit Allowance (Effective January 1, 2022)

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

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

Books and Supplies

Books and Supplies include books and materials used for instruction, non-instructional supplies for general operations, and non-capitalized inventoried equipment (technology, office, maintenance, grounds, and custodial equipment). Since the COVID pandemic started, the District has significantly increased its purchase of online platforms and subscriptions to meet the needs of the students.

Services and Contracts

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

Capital Outlay

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

Other Outgo and Financing Uses

County Special Education Program Costs are charged by the San Mateo County Office of Education to educate District students in county programs. The District projects \$60,000 on these 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 2023-24 is \$5,390,586. Beginning in 2020-21, school districts must contribute 3% of total general fund expenditures plus transfers out to Routine Restricted Maintenance Account. The 2023-24 budgeted amount is \$1,121,041, exceeding the required minimum of \$1,094,548.

SPECIAL EDUCATION

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

Resource Specialist Program: A "part-time" program which provides disabled students

with specialized instruction both within their regular classroom and in small groups and which remediates specific learning challenges.

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

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

In an effort to better serve our students and to control costs, the District opened a Learning Center on the South School campus in 2008-09. In 2010-11, another Learning Center opened on the North School campus. To mitigate the cost of these Learning Centers, the District educates students of other local school districts to make use of unused capacity. The District, acting as service provider only, receives reimbursement from these other school districts for the cost of educating their students. In 2022-23, the District served one student from another school district. In 2012-13, a Learning Center opened at the Crocker Middle School to retain students graduating from the elementary Learning Centers within the District. To best utilize the District resources, the South Learning Center moved to join the North Learning Center starting the 2021-22 school year.

RESERVES

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

ASSUMPTIONS USED IN BUDGET PREPARATION

For the 2023-24 proposed budget, fiscal year 2022-23 revenues and expenditures have been updated with actuals for all funds.

The budget projected that 22-23 property taxes will increase by 6% into 23-24, 4% into 24-25, and 3% into 25-26. The HSF contribution is \$3.7 million for fiscal year 23-24 and 24-25 each, in addition to \$257,617 Fund a Need money raised for arts and Crocker electives.

After the increase of 44 in enrollment from 1,269 in 21-22 to 1,313 in 22-23, partly through TK offerings, the District projects decline in enrollment by 27 to 1,286 in 23-24.

The 23-24 Parcel Tax rate is calculated based on the change of ADA from 21-22 to 22-23, an increase, the change of ADA from 22-23 to 23-24, a decrease, and the per Capita Person Income rate of 4.43% per the governor's May Revise budget. The 23-24 Parcel Tax rate is a slight increase of \$734.24 from \$729.18 in 2022-23.

The District's 2022-23 AB602 Special Education funding increased by about \$160,864 from the original budget, and this increase is expected to continue. The District is also entitled to the new Special Ed Early Intervention for preschool age pupils in the amount of \$85,061 for next year and ongoing, and this funding is used to partly pay for the salaries and benefits of the Speech Pathologists who support preschoolers.

The District applied and will receive the 2022 Kitchen Infrastructure funding in the amount \$97,500, which can be used on training and equipment effective 7/1/2022, hence bringing down the General Fund contribution to Fund 13 from \$109,680 at 22-23 2nd Interim to \$67,454 as Estimated Actuals. However, General Fund's support to Fund 13 was projected to be \$100K each the three years out.

The 22-23 enacted budget allocated the Learning Recovery Emergency Block Grant based on the 21-22 P-2 ADA multiplied by the 21-22 Unduplicated Pupil percentage, resulting in \$110,388 that the District received 50% in November 2022 and in full in April 2023. The governor's 23-24 May Revise reduced \$2.5 billion from the 22-23 enacted \$7.9 billion, or 31.65%. Accordingly, the \$110,388 was reduced to \$73,063 and will roll over into 23-24 to help cover the cost of the 2.3 FTE Instructional Coaches.

Between the 23-24 January Budget Proposal and May Revise, the governor also reduced the Arts, Music, and Instructional Materials Block Grant of \$3.5 billion in the 22-23 enacted budget by about 50%. The District already received the 50% in the amount of \$403,729 in December 2022 and will spend it on the purchasing of curriculum, mainly K-5 ELA, and related professional development.

This budget assumes 7.2 certificated FTE reduction ongoing but maintains the two TK classes that started in 22-23.

This budget includes \$82,033 for IT Infrastructure licensing each year of the three years.

For Fund 40, per agreement with Bridge School, \$240,000 will be collected by August 1, 2023 to cover the rent for fiscal years 23-24, 24-25, and 25-26, at \$80,000 per year transferred to the General Fund to support the District's broadband needs.

Below are the preliminary bond projects and budgets for 23-24:

Project	Management Code	Fiscal Year Total
South and North School Painting	925	700,000
Classroom Technology at All Classrooms	926	1,200,000
South A Pod Finishes Remodel	927	225,000
Furniture Replacement at all Classrooms	929	3,000,000
West Underground Line Repairs	931	85,000
Crocker MPR Replacement and Drop-Off	932	440,000
West New MPR and Library Conversion	933	440,000
Roofing Repairs	934	4,500,500
HVAC Replacement and Improvements	935	220,000
Total		10,810,500

In conclusion, this budget projects the District is able to meet its financial obligations both the budget year and the two years out and it is built assuming no compensation increases. Any reduction in revenue materialization or increase in expenditures can easily tip the District into deficit spending again. Staff will closely monitor the volatility of California school financing and report to the Board and the public for discussions and directions.



HILLSBOROUGH CITY SCHOOL DISTRICT

2023-24 Budget

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Assumptions-Assessed Value Increases

2020-21	5.32%
2021-22	4.34%
2022-23	5.69%
2023-24	6.00%
2024-25	4.00%
2025-26	3.00%

Assumptions-Revenues

Property Taxes	26,346,908
Minimum State Aid	172,044
Education Protection Account (Prop 30)	248,756
AB 602 Special Ed Funding	1,091,587
Mandated Cost Block Grant	43,142
Special Ed Federal Grants	283,183

Assumptions-State Revenues

Lottery	301,240
STRS On-Behalf 22-23	1,600,222
STRS On-Behalf 23-24	1,695,483
Arts, Music & Instructional Material (22-23)	403,729

Assumptions-State Revenues

Learning Recovery Emergency Block Grant (22-23)	73,063
2022 Kitchen Infrastructure (22-23)	97,500
Expanded Learning	70,000
Mental Health State	93,116
Special Ed Early Intervention	85,061

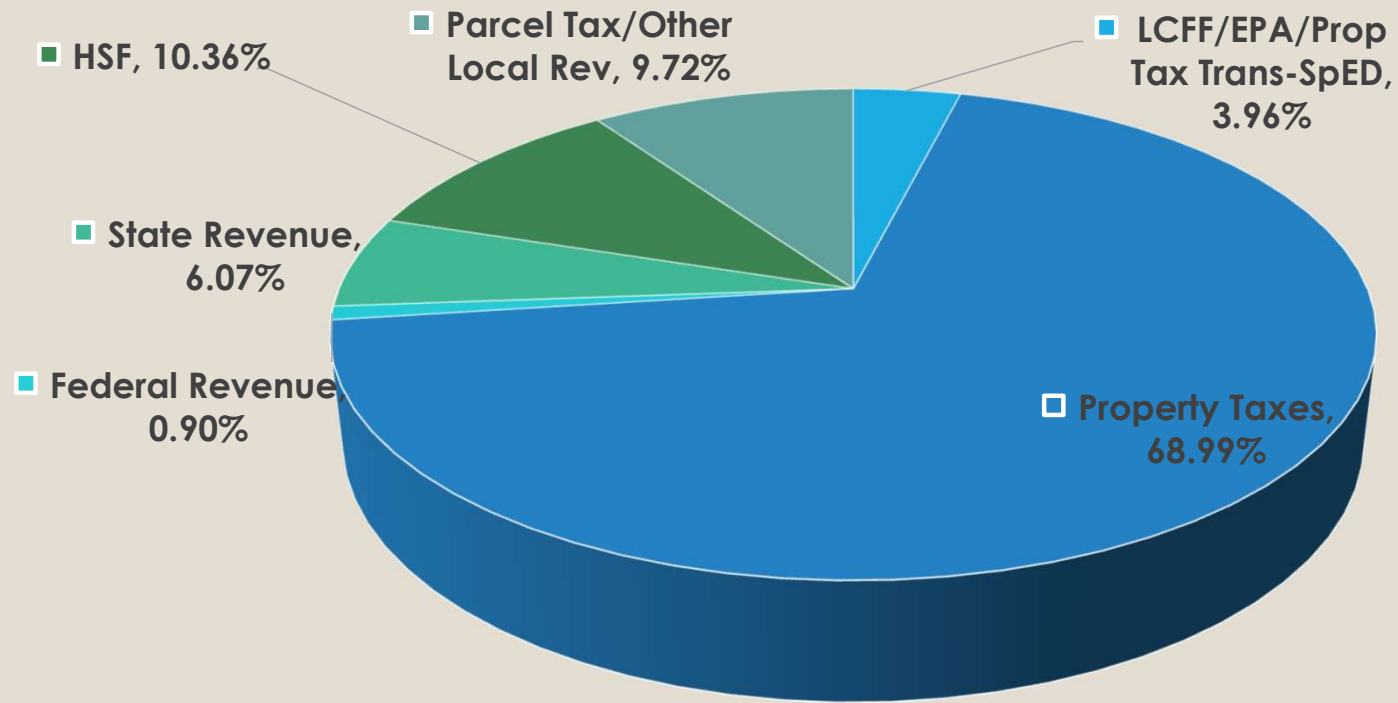
Assumptions-Federal Revenues

Mental Health Federal	14,456
Title I	30,206
Title II	17,372
Title IV	10,000

Assumptions-Local Revenues

Parcel Taxes	2,452,923
HSF 23-24 Allocation	3,700,000
HSF 23-24 Fund a Need	257,617
HSF 24-25 Allocation	3,700,000

2023-24 General Fund Revenue Sources



Assumptions--Expenditures

Certificated	17,484,033
Classified	5,275,134
Benefits	9,462,171
Books & Supplies	1,615,796
Services	4,021,726
Other Outgo	186,541

HSF 22-23 FAN Playground Improvement

Site	Project Description	Status	Budget
North	Playground retrofit	Completed	\$79,479
South	Playground striping	Completed	\$79,235
	Installation of rubber track	Completed	
West	Installation of rubber play surface	Completed	\$95,599
	New playground equipment	Completed	
Crocker	Synthetic turf near Lecture Hall	Completed	\$121,244
	Picnic tables and benches	Completed	
	Synthetic turf area near Band Room	In process	
		Total	\$375,557

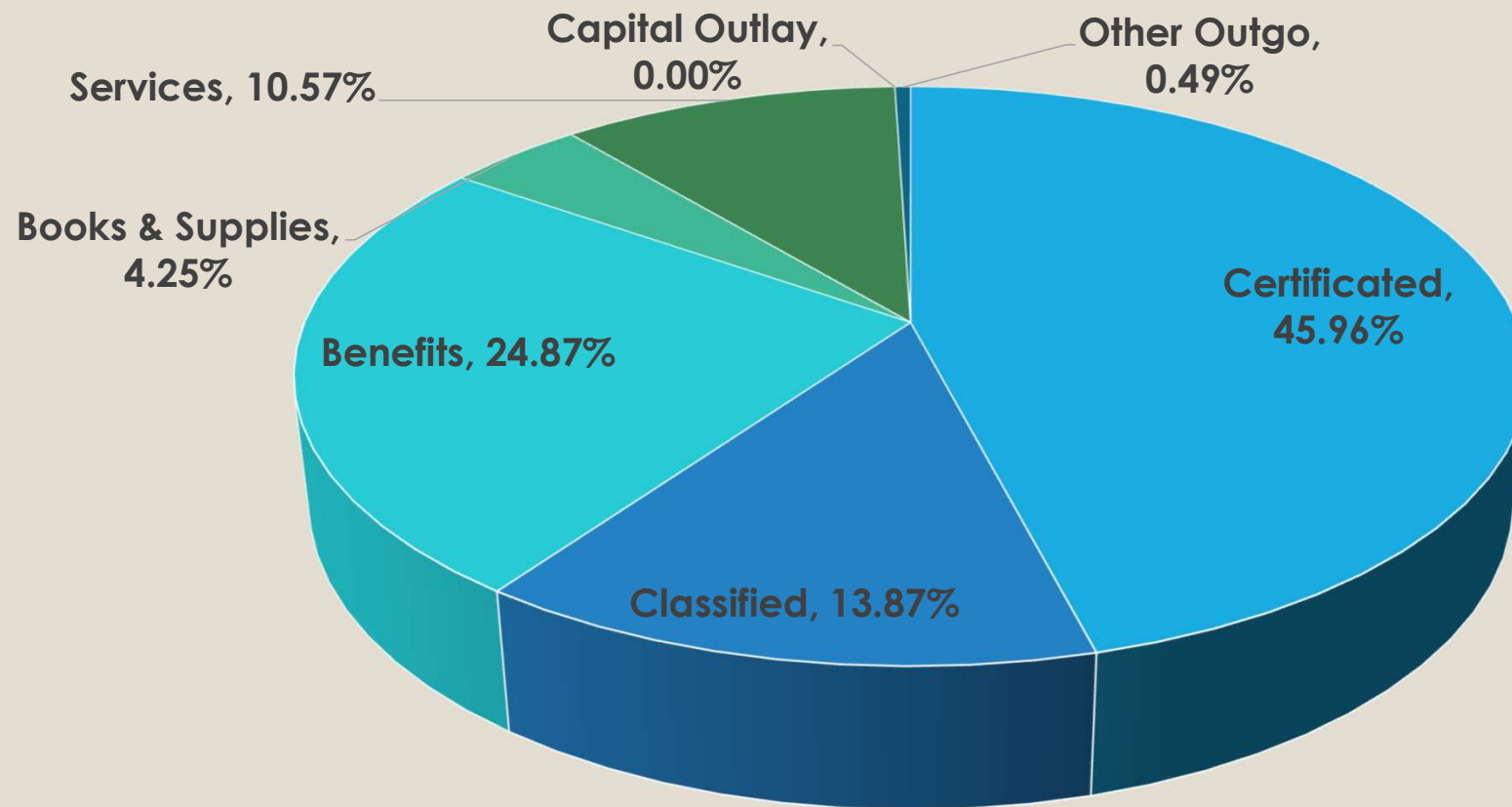
Assumptions-Contributions to Restricted Resources

3% of Total General Fund Expenditures + Transfers Out	1,094,548
Routine Restricted Maintenance	1,121,041
Special Education	5,390,586
Safe Route to School	45,933
Total General Fund Contribution	6,557,560

23-24 Budget Interfund Transfers

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

2023-24 General Fund Expenditures



Bond Projects

Project	Management Code	Fiscal Year Total
South and North School Painting	925	700,000
Classroom Technology at All Classrooms	926	1,200,000
South A Pod Finishes Remodel	927	225,000
Furniture Replacement at all Classrooms	929	3,000,000
West Underground Line Repairs	931	85,000
Crocker MPR Replacement and Drop-Off	932	440,000
West New MPR and Library Conversion	933	440,000
Roofing Repairs	934	4,500,500
HVAC Replacement and Improvements	935	220,000
Total		10,810,500

2023-24 Budget All Funds at a Glance

		Special Revenue Cafeteria	Special Reserve Non- Capital	Special Reserve (OPEB) Fund 20 (OPEB)		Capital Facilities	Special Reserve Capital	Special Reserve Capital	
	General				Building Fund				Total
Description	Fund 01	Fund 13	Fund 17		Fund 21	Fund 25	Fund 40	Fund 51	
Beginning Fund Balances	4,898,853	2,500	599,011	1,500,441	32,629,070	527,875	15,385	4,032,302	44,205,438
<u>Sources of Funds</u>									-
Revenues	38,190,866	526,709	10,783	24,526		180,213	83,926		39,017,023
Transfers In	80,000	100,000		35,000					215,000
Total Sources of Funds	38,270,866	626,709	10,783	59,526	-	180,213	83,926	-	39,232,023
<u>Uses of Funds</u>									-
Expenditures	38,045,401	626,709			11,299,138				49,971,248
Transfers Out	135,000						80,000		215,000
Total Uses of Funds	38,180,401	626,709	-	-	11,299,138	-	80,000	-	50,186,248
Net Sources (Uses) of Funds	90,465	-	10,783	59,526	(11,299,138)	180,213	3,926	-	(10,954,225)
Ending Fund Balance	4,989,318	2,500	609,794	1,559,967	21,329,932	708,089	19,311	4,032,302	33,251,213



2023-24 GENERAL FUND MULTI-YEAR PROJECTIONS AND RESERVES

16

2023-24 General Fund Multi-Year Projections

	22-23 Estimated Actuals	23-24 Proposed Budget	24-25 Projected Budget	25-26 Projected Budget
Revenues	37,986,886	38,190,866	38,967,668	39,246,365
Expenditure	38,611,955	38,045,401	38,131,131	38,110,793
Revenues less Expenses	(625,069)	145,465	836,536	1,135,572
Total Transfers	(22,454)	(55,000)	(55,000)	(55,000)
End Balance GAIN/LOSS	(647,523)	90,465	781,536	1,080,572
Beginning Balance	5,546,377	4,898,853	4,989,318	5,770,855
Ending Balance	4,898,853	4,989,318	5,770,855	6,851,427

2023-24 General Fund Reserves

6% Reserve for Economic Uncertainty	2,322,865	2,290,824	2,295,968	2,294,748
Unappropriated Ending Balance	1,253,373	1,743,391	2,698,383	3,822,329
Total Expenditures + Transfers out	38,714,409	38,180,401	38,266,131	38,245,793
General Fund Reserve	9.24%	10.57%	13.05%	15.99%
Add Fund 17 Balance	599,011	609,794	615,294	620,794
Reserve with Fund 01, 17	10.78%	12.16%	14.66%	17.62%
Add Fund 20 Balance	1,500,441	1,513,441	1,526,441	1,539,441
Reserve with Fund 01, 17, 20	14.66%	16.13%	18.65%	21.64%

Average Daily Attendance

2014-15 P-2	1,504.88
2015-16 P-2	1,461.30
2016-17 P-2	1,429.22
2017-18 P-2	1,353.99
2018-19 P-2	1,307.43
2019-20 P-2	1,243.78
2020-21 P-2	1,243.78
2021-22 P-2	1,212.26
2022-23 P-2	1,234.75
2023-24 Projected	1,223.00

CalSTRS Employer Rate Increase Cost 2015-16 to 2025-26

Year	CalSTRS Rate	Rate Increase per Year	CalSTRS Creditable Earnings	CalSTRS Cost Increase per Year
2015-16	10.73%			
2016-17	12.58%	1.85%	14,072,042	260,333
2017-18	14.43%	1.85%	13,888,999	513,893
2018-19	16.28%	1.85%	14,437,119	801,260
2019-20	17.10%	0.82%	14,647,473	933,044
2020-21	16.15%	-0.95%	15,878,198	860,598
2021-22	16.92%	0.77%	17,048,922	1,055,328
2022-23	19.10%	2.18%	17,048,922	1,426,995
2023-24	19.10%	0.00%	17,048,922	1,426,995
2024-25	19.10%	0.00%	17,048,922	1,426,995
2025-26	19.10%	0.00%	17,048,922	1,426,995
			Total	10,132,435

CalPERS Employer Rate Increase Cost 2015-16 to 2025-26

Year	CalPERS Rate	Rate Increase per Year	CalPERS Creditable Earnings	CalPERS Cost Increase per Year
2015-16	11.847%			
2016-17	13.888%	2.041%	3,196,963	65,250
2017-18	15.531%	1.643%	3,242,762	119,463
2018-19	18.062%	2.531%	3,516,905	218,576
2019-20	19.721%	1.659%	4,121,412	324,520
2020-21	20.70%	0.979%	4,125,617	365,241
2021-22	22.91%	2.210%	4,333,683	479,435
2022-23	25.37%	2.460%	4,333,683	586,044
2023-24	26.68%	1.310%	4,333,683	642,815
2024-25	27.70%	2.330%	4,333,683	743,790
2025-26	28.30%	1.620%	4,333,683	813,996
			Total	4,359,130

CalSTRS & CalPERS Employer Rate Increase Cost 2015-16 to 2025-26

Year	Combined Cost Increase per Year
2015-16	
2016-17	325,583
2017-18	633,356
2018-19	1,019,836
2019-20	1,257,564
2020-21	1,225,839
2021-22	1,534,764
2022-23	2,013,039
2023-24	2,069,810
2024-25	2,170,785
2025-26	2,240,990
Total	14,491,566

Questions?

**Hillsborough City School District
2023-24 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	Special Reserve Capital Fund 51	Total
Beginning Fund Balances	4,898,853.38	2,499.84	599,011.32	1,500,441.18	32,629,069.99	527,875.32	15,384.77	4,032,302.19	44,205,437.99
<u>Sources of Funds</u>									
Revenues	38,190,866.01	526,708.90	10,783.00	24,526.00		180,213.33	83,926.12		39,017,023.36
Transfers In	80,000.00	100,000.00		35,000.00					215,000.00
Other Sources									-
Total Sources of Funds	38,270,866.01	626,708.90	10,783.00	59,526.00	-	180,213.33	83,926.12	-	39,232,023.36
<u>Uses of Funds</u>									
Expenditures	38,045,401.26	626,708.90			11,299,138.00				49,971,248.16
Transfers Out	135,000.00						80,000.00		215,000.00
Other Uses									-
Total Uses of Funds	38,180,401.26	626,708.90	-	-	11,299,138.00	-	80,000.00	-	50,186,248.16
Net Sources (Uses) of Funds	90,464.75	-	10,783.00	59,526.00	(11,299,138.00)	180,213.33	3,926.12	-	(10,954,224.80)
Ending Fund Balance	4,989,318.13	2,499.84	609,794.32	1,559,967.18	21,329,931.99	708,088.65	19,310.89	4,032,302.19	33,251,213.19
<u>Components of Ending Fund Balances:</u>									
Revolving Cash	5,000.00								5,000.00
Prepaid Expenses	366,445.00								366,445.00
Restricted Balance	347,471.56				21,329,931.99	708,088.65		4,032,302.19	26,417,794.39
Sick Banks/Vacation Accruals	266,186.11								266,186.11
Site/Program Carryovers									-
Other Committed/Assigned		2,499.84		1,559,967.18			19,310.89		1,581,777.91
6% Reserve for Economic Uncertainty	2,290,824.08		609,794.32						2,900,618.40
Unappropriated Ending Balance	1,713,391.38								1,713,391.38
Ending Balance	4,989,318.13	2,499.84	609,794.32	1,559,967.18	21,329,931.99	708,088.65	19,310.89	4,032,302.19	33,251,213.19

GENERAL FUND - 01

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

HILLSBOROUGH CITY SCHOOL DISTRICT
2023-24 Proposed Budget General Fund Multi-Year Projections

	22-23 Estimated Actuals			23-24 Proposed Budget			24-25 Projected Budget			25-26 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues												
Property Taxes/EPA/LCFF	25,252,835.39	1,111,069.01	26,363,904.40	26,767,708.12	1,091,587.30	27,859,295.42	27,783,832.68	1,091,587.30	28,875,419.98	28,576,409.85	1,091,587.30	29,667,997.15
Federal Revenue	52,700.74	452,018.25	504,718.99		343,888.71	343,888.71		343,888.71	343,888.71		343,888.71	343,888.71
State Revenue	304,083.32	2,827,911.89	3,131,995.21	286,989.00	2,030,321.24	2,317,310.24	286,989.00	2,030,321.24	2,317,310.24	286,989.00	2,030,321.24	2,317,310.24
Local Revenue	4,525,298.71	3,460,968.93	7,986,267.64	4,520,511.12	3,149,860.52	7,670,371.64	4,275,332.40	3,155,716.52	7,431,048.92	3,776,452.40	3,140,716.52	6,917,168.92
Other Sources			-			-			-			-
Total Income	30,134,918.16	7,851,968.08	37,986,886.24	31,575,208.24	6,615,657.77	38,190,866.01	32,346,154.08	6,621,513.77	38,967,667.85	32,639,851.25	6,606,513.77	39,246,365.02
Expenditure												
Certificated	13,527,692.07	4,637,332.02	18,165,024.09	13,113,183.43	4,370,850.05	17,484,033.48	13,352,036.66	4,341,877.99	17,693,914.65	13,430,170.66	4,398,693.21	17,828,863.87
Classified	2,574,585.60	2,440,053.40	5,014,639.00	2,703,981.92	2,571,152.33	5,275,134.25	2,745,138.65	2,606,339.83	5,351,478.48	2,767,484.90	2,632,751.72	5,400,236.62
Benefits	5,474,031.97	4,203,191.02	9,677,222.99	5,195,184.03	4,266,986.72	9,462,170.75	5,297,132.92	4,299,484.68	9,596,617.60	5,328,072.39	4,337,707.80	9,665,780.19
Books & Supplies	860,196.88	366,166.94	1,226,363.82	1,023,597.93	592,197.81	1,615,795.74	1,080,663.40	262,129.51	1,342,792.91	853,854.90	257,129.51	1,110,984.41
Services	1,939,721.09	2,026,966.92	3,966,688.01	2,203,936.30	1,817,789.96	4,021,726.26	2,161,736.30	1,746,050.65	3,907,786.95	2,129,336.30	1,736,050.65	3,865,386.95
Capital Outlay	304,254.56	96,467.88	400,722.44			-		50,000.00	50,000.00		50,000.00	50,000.00
Other Outgo	77,745.02	83,550.10	161,295.12	126,540.78	60,000.00	186,540.78	126,540.78	62,000.00	188,540.78	126,540.78	63,000.00	189,540.78
Other Uses			-			-			-			-
Total Expenditures	24,758,227.19	13,853,728.28	38,611,955.47	24,366,424.39	13,678,976.87	38,045,401.26	24,763,248.71	13,367,882.66	38,131,131.37	24,635,459.93	13,475,332.89	38,110,792.82
Revenues less Expenses	5,376,690.97	(6,001,760.20)	(625,069.23)	7,208,783.85	(7,063,319.10)	145,464.75	7,582,905.37	(6,746,368.89)	836,536.48	8,004,391.32	(6,868,819.12)	1,135,572.20
Interfund Transfers												
Transfers from Fund 40	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00
Transfers to Fund 13	(67,454.00)		(67,454.00)	(100,000.00)		(100,000.00)	(100,000.00)		(100,000.00)	(100,000.00)		(100,000.00)
Transfers to Fund 20	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)
Contributions to Restricted	(6,533,950.61)	6,533,950.61	-	(6,557,559.91)	6,557,559.91	-	(6,704,215.31)	6,704,215.31	-	(6,826,665.54)	6,826,665.54	-
Total Transfers	(6,556,404.61)	6,533,950.61	(22,454.00)	(6,612,559.91)	6,557,559.91	(55,000.00)	(6,759,215.31)	6,704,215.31	(55,000.00)	(6,881,665.54)	6,826,665.54	(55,000.00)
End Balance GAIN/LOSS	(1,179,713.64)	532,190.41	(647,523.23)	596,223.94	(505,759.19)	90,464.75	823,690.06	(42,153.58)	781,536.48	1,122,725.78	(42,153.58)	1,080,572.20
Fund Balance												
Beginning Balance	5,225,336.27	321,040.34	5,546,376.61	4,045,622.63	853,230.75	4,898,853.38	4,641,846.57	347,471.56	4,989,318.13	5,465,536.63	305,317.98	5,770,854.61
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	198,198.68		198,198.68	336,445.00		336,445.00	200,000.00		200,000.00	200,000.00		200,000.00
Restricted Balances		853,230.75	853,230.75		347,471.56	347,471.56		305,317.98	305,317.98		263,164.40	263,164.40
Sick Banks/Vacation Accruals	266,186.11		266,186.11	266,186.11		266,186.11	266,186.11		266,186.11	266,186.11		266,186.11
6% Reserve for Economic Uncertainty	2,322,864.57		2,322,864.57	2,290,824.08		2,290,824.08	2,295,967.88		2,295,967.88	2,294,747.57		2,294,747.57
Unappropriated Ending Balance	1,253,373.27		1,253,373.27	1,743,391.38		1,743,391.38	2,698,382.64		2,698,382.64	3,822,328.73		3,822,328.73
Ending Balance	4,045,622.63	853,230.75	4,898,853.38	4,641,846.57	347,471.56	4,989,318.13	5,465,536.63	305,317.98	5,770,854.61	6,588,262.41	263,164.40	6,851,426.81

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
 23-24 Budget General Fund

Fund	Major Range	Summary By	Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
				GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
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	160,347.00	172,044.00
	8012	ED PROTECTION ACCT STATE AID		248,700.00	248,756.00	185,447.00	248,756.00
	8021	HOMEOWNERS' EXEMPTION		72,941.68	69,350.00	35,431.07	69,350.00
	8041	SECURED ROLLS TAX		22,497,031.72	23,871,132.00	21,440,729.46	25,403,114.12
	8042	UNSECURED ROLL TAXES		886,566.38	883,232.39	883,232.39	866,123.00
	8043	PRIOR YEARS' TAXES		-11,733.50	8,321.00	4,262.87	8,321.00
	8097	PROPERTY TAXES TRANSFERS		886,370.96	1,111,069.01	914,405.18	1,091,587.30
	SubTotal: Revenue Limit Sources (8010 to 8099)			24,751,921.24	26,363,904.40	23,623,854.97	27,859,295.42
	Federal Revenue (8100 to 8299)						
	8181	SP ED ENTITL PER UDC		239,705.55	262,009.21	2,897.42	262,009.21
	8182	SP ED DISCRETNARY GRANTS		61,104.44	21,173.50	616.69	21,173.50
	8290	ALL OTHER FEDERAL REVENUE		358,037.46	221,536.28	198,805.68	60,706.00
	SubTotal: Federal Revenue (8100 to 8299)			658,847.45	504,718.99	202,319.79	343,888.71
	Other State Revenue (8300 to 8599)						
	8520	CHILD NUTRITION			97,500.00	100,000.00	
	8550	MANDATED COST REIMBURSE		40,784.00	42,356.00	42,356.00	43,142.00
	8560	STATE LOTTERY REVENUE		330,910.95	304,308.00	229,929.66	301,240.00
	8587	P-THU REV FROM ST SOURCES				522.87	
	8590	ALL OTHER STATE REVENUES		2,798,299.50	2,687,831.21	2,596,622.04	1,972,928.24
	SubTotal: Other State Revenue (8300 to 8599)			3,169,994.45	3,131,995.21	2,969,430.57	2,317,310.24
	Other Local Revenue (8600 to 8799)						
	8621	PARCEL TAXES		2,285,335.96	2,486,336.00	2,242,160.47	2,452,923.00
	8660	INTEREST		58,965.10	82,772.48	70,762.48	51,787.00
	8677	INTERAGENCY SVCS BETW LEA		90,298.91	130,783.63	50,420.68	131,000.00
	8689	ALL OTHR FEES & CONTRACTS		438,275.39	449,702.21	449,702.20	472,309.09
	8699	ALL OTHER LOCAL REVENUE		3,885,713.90	4,836,673.32	4,589,518.55	4,562,352.55
	SubTotal: Other Local Revenue (8600 to 8799)			6,758,589.26	7,986,267.64	7,402,564.38	7,670,371.64

Interfund Transfers In (8900 to 8929)

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
 23-24 Budget General Fund

Fund	Major Range	Summary By	Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
				GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND						
	Revenue:8000-8999						
	Interfund Transfers In (8900 to 8929)						
(Continued...)							
	8912	BTW GENERAL & SP RESERVE		80,000.00	80,000.00	80,000.00	80,000.00
	SubTotal: Interfund Transfers In (8900 to 8929)			80,000.00	80,000.00	80,000.00	80,000.00
	Contributions (8980 to 8999)						
	8980	CONTRIB FROM UNRESTR REV		0.00	0.00	0.00	0.00
	SubTotal: Contributions (8980 to 8999)			0.00	0.00	0.00	0.00
SubTotal: Revenue:8000-8999				35,419,352.40	38,066,886.24	34,278,169.71	38,270,866.01
	Expense:1000-7999						
	Certificated Salary (1000 to 1999)						
	1101	TEACHER SALARY		13,643,381.82	14,602,744.30	14,202,532.14	13,854,294.45
	1151	TEACHER,ADDL.COMPENSATION		268,263.23	131,947.57	123,813.42	130,996.96
	1171	TEACHER, SUBSTITUTES		537,400.40	248,992.38	436,179.48	197,836.35
	1201	COUNSELOR		469,363.37	480,587.00	502,597.54	537,095.00
	1202	PSYCHOLOGIST		281,706.00	506,309.82	451,373.00	451,373.00
	1203	SCHOOL NURSE SALARIES		38,119.16	38,014.00	39,824.91	41,218.36
	1251	COUNSELOR,ADDL.COMP		4,758.75	7,442.24	5,372.24	4,470.00
	1253	SCHOOL NURSE ADDL. COMP		10,052.64		693.46	
	1271	CERT PUPIL SUPPORT, SUBSTITUTE				32,310.67	
	1301	SUPERINTENDENT SALARY		283,898.54	286,909.22	323,864.40	307,289.04
	1302	PRINCIPAL SALARY		802,483.16	804,337.00	848,900.16	856,422.16
	1303	DIRECTOR SALARY		646,248.24	662,989.56	688,476.24	688,476.12
	1304	ASST PRINCIPAL SALARY		171,935.04	179,181.00	171,877.04	178,332.04
	1306	OTHER CERT ADMIN		720.00			
	1307	Cert HR Manager Salary		189,844.04	196,466.00	204,550.04	212,247.04
	1351	SUPERINTENDENT,ADDL.COMP		13,199.31	12,000.00	12,122.01	13,206.96
	1352	PRINCIPAL,ADDL.COMP		4,620.00	2,364.00	4,338.00	4,956.00
	1353	DIRECTOR, ADDL.COMP		2,667.00	1,512.00	2,376.00	2,592.00
	1354	ASST PRINC, ADDL. COMP		3,000.00	2,364.00	2,772.00	2,364.00
	1357	CERT HR MANAGER ADDITIONAL PAY		864.00	864.00	792.00	864.00
	SubTotal: Certificated Salary (1000 to 1999)			-17,372,524.70	-18,165,024.09	-18,054,764.75	-17,484,033.48

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
23-24 Budget General Fund

Fund	Major Range	Summary By	Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
				GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND						
	Expense:1000-7999						
	(Continued...)						
	Classified Salary (2000 to 2999)						
		2101	INSTRUCTIONAL AIDE SALARY	1,100,021.57	1,476,167.81	1,477,353.54	1,611,971.36
		2121	Occupational Therapist	221,471.88	264,288.67	261,591.38	263,245.05
		2123	BEHAVIOR TECHNICIAN	233,138.54	217,061.17	209,734.27	274,090.25
		2124	Behavior Manager	153,049.03	158,846.55	158,461.00	158,461.00
		2151	INSTRUCT.AIDE,ADDL.COMP	40,479.30	14,627.10	8,498.98	14,566.38
		2153	BEHAVIOR TECHNICIAN ADDL COMP	5,477.27	3,570.18	3,549.76	1,896.00
		2171	INSTRUCT.AIDE, SUBSTITUTE	45,157.47	32,190.75	34,641.84	30,004.72
		2201	MAINTENANCE/OPERATIONS	715,906.47	812,648.32	822,583.99	885,346.02
		2204	COMPUTER TECHNICIAN, SAL	71,995.29	73,710.75	73,710.75	74,644.35
		2206	HEALTH SERVICES ASSISTANT	39,075.09			
		2207	IT Specialist I	106,544.00	110,573.76	109,764.00	109,764.00
		2208	CROSSING GUARD	3,447.85	4,114.00	4,373.77	4,907.35
		2251	MAINT/OPER, ADDL. COMP	36,687.44	7,484.44	8,100.78	10,141.00
		2252	CAFETERIA WORKER,ADD.COMP			0.00	
		2257	IT Specialist I Additionl Comp	1,020.00		765.00	1,020.00
		2271	MAINT/OPERA, SUBSTITUTES	42,874.21	40,559.53	31,804.50	20,700.00
		2301	CHIEF BUSINESS OFFICIAL	285,001.27	295,313.11	299,108.68	298,759.83
		2303	INFORMATION TECHNOLOGY MANAGER	157,962.80	170,742.04	165,381.44	165,381.44
		2304	MANAGER OF MAINTENANCE/GROUNDS	153,936.00	165,116.00	165,116.00	165,116.00
		2351	CHIEF BUS.OFF.,ADDL.COMP	864.00	871.91	792.00	864.00
		2353	IT Manager Addl Comp	864.00	7.91	792.00	864.00
		2354	Manager Maint Ground Addl Comp	864.00	504.00	792.00	864.00
		2401	CLERICAL SALARIES	1,094,472.48	1,144,169.94	1,117,503.30	1,151,791.92
		2451	CLERICAL, ADDL. COMP	9,033.93	7,257.59	4,740.25	16,028.00
		2471	CLERICAL, SUBSTITUTE	9,525.95	14,813.47	9,109.92	14,707.58
		SubTotal: Classified Salary (2000 to 2999)		-4,528,869.84	-5,014,639.00	-4,968,269.15	-5,275,134.25
		Employee Benefit (3000 to 3999)					
		3101	ST TEACH RETIRE SYS CERT	4,783,255.13	5,020,935.88	5,003,390.08	4,920,419.75
		3102	ST TEACH RETIRE SYS CLASS	10,686.04	19,633.90	13,240.08	11,373.65
		3201	PUBL EMPL RETIRE SYS CERT	31,098.70	35,871.59	36,416.19	38,002.99
		3202	PUB EMPL RETIRE SYS CLASS	965,531.67	1,220,739.72	1,217,611.37	1,359,858.82

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
23-24 Budget General Fund

Fund	Major Range	Summary By	Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
				GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND	Expense:1000-7999	Employee Benefit (3000 to 3999)				
(Continued...)							
		3311	OASDI/FICA - CERTIFICATED	14,845.72	46,829.31	13,316.69	37,239.31
		3312	OASDI/FICA - CLASSIFIED	266,339.28	307,867.32	289,569.14	328,064.82
		3321	MEDICARE - CERTIFICATED	246,731.71	263,193.42	253,439.39	254,291.27
		3322	MEDICARE - CLASSIFIED	63,749.17	73,311.51	69,874.49	77,743.08
		3401	HLTH & WELFARE BNFT CERT	1,163,007.93	1,220,158.89	1,246,880.74	1,173,146.38
		3402	HLTH & WELFARE BNFT CLASS	461,568.47	502,315.74	491,044.08	481,740.59
		3501	ST UNEMPL INSUR CERT	85,086.06	93,621.07	87,383.66	9,241.31
		3502	ST UNEMPL INSUR CLASS	21,982.60	25,238.20	24,094.59	2,802.12
		3601	WORKERS COMP INSUR CERT	476,718.63	420,731.44	404,771.55	328,549.55
		3602	WORKERS COMP INSUR CLASS	123,163.34	115,868.66	111,587.23	99,937.42
		3701	OPEB, ALLOCATED, CERTIFICATED	154,671.57	143,513.85	144,164.60	143,513.85
		3702	OPEB, ALLOCATED, CLASSIFIED	70,495.80	63,898.04	64,397.74	63,898.04
		3901	OTHR BENEFITS, CERT POST	113,046.64	62,602.17	74,889.45	71,375.24
		3902	OTHR BENEFITS, CLASS POST	54,495.89	40,892.28	61,045.11	60,972.56
		3981	RETRO BENEFITS-CERT	5,340.38		5,220.80	
SubTotal: Employee Benefit (3000 to 3999)				-9,111,814.73	-9,677,222.99	-9,612,336.98	-9,462,170.75
Books and Supplies (4000 to 4999)							
		4100	APRVD TXTBKS/COR CUR MTLs	22,170.52	39,016.73	39,016.73	378,999.54
		4210	OTHER BOOKS - STUDENT USE	33,837.42			
		4220	LIBRARY BOOKS	25,920.02	22,203.68	16,199.84	14,659.00
		4230	OTHR BOOKS-NO STUDENT USE	19,193.00	5,569.54	449.36	446.92
		4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	483,954.33	515,377.44	421,097.77	696,819.64
		4315	TEST	8,626.26	18,855.07	19,143.61	10,416.12
		4320	12	1,599.60	717.33	717.33	-1,599.60
		4330	SUBSCRIPTION-INSTRUCTION	264.17	1,160.87	160.87	800.00
		4350	NON INSTRUCTIONL SUPPLIES	274,185.74	374,689.07	316,014.20	254,886.79
		4351	SUBSCRIPTION-NON INSTRUCT	79.00	79.00	79.00	200.00
		4352	GAS AND OIL	20,390.21	17,150.00	15,309.40	17,150.00
		4353	CUSTODIAL SUPPLIES	43,117.23	44,083.89	47,936.65	44,083.89
		4354	PRINTING		366.26	366.26	5,090.00
		4357	MENSTRUAL PRODUCTS	4,258.45	5,408.91		5,408.91

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
23-24 Budget General Fund

Fund	Major Range	Summary By	Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
				GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND						
	Expense:1000-7999						
	Books and Supplies (4000 to 4999)						
(Continued...)							
	4410	INVENTORIED INST SUPPLY		129,778.96	90,119.48	90,819.48	75,000.00
	4420	INV CLSRM PRESENTATION SYS		47,982.33	1,343.28	1,343.28	25,000.00
	4450	INVNTRD NON-INST SUPPLY		71,894.13	90,223.27	94,741.74	88,434.53
SubTotal: Books and Supplies (4000 to 4999)				-1,187,251.37	-1,226,363.82	-1,063,395.52	-1,615,795.74
Services and Operating Expenditures (5000 to 5999)							
	5100	Subagreements for Services		206,111.43	361,423.00	343,788.00	195,270.00
	5200	TRAVEL AND CONFERENCES		181,278.34	148,158.78	147,361.33	82,742.11
	5300	DUES AND MEMBERSHIPS		48,581.70	48,484.48	48,095.66	47,926.45
	5450	OTHER INSURANCE		153,600.42	213,042.35	213,042.35	153,600.42
	5501	GAS (BUILDING)		68,098.90	66,000.00	110,062.55	66,000.00
	5502	ELECTRICITY (BUILDING)		242,576.56	240,000.00	268,146.47	240,000.00
	5503	WATER-BLACK MOUNTAIN		4,606.51	6,000.00	6,798.49	6,000.00
	5504	WATER-MONTHLY		185,917.04	192,000.00	176,097.96	192,000.00
	5506	GARBAGE & TRASH		70,022.85	67,957.92	69,912.00	67,957.92
	5610	RENTAL/LEASE OF BUILDGS		12,948.17	9,214.00	17,358.22	5,000.00
	5615	RENTAL/LEASE OF EQUIPMENT		3,135.51	17,810.00	11,451.18	15,960.00
	5630	BUILD/GROUNDS REPAIRS & IMPROV		383,921.22	252,817.02	234,779.37	380,000.00
	5635	CONTRACT EQUIPMENT REPAIR		13,129.06	38,678.93	20,446.32	22,500.00
	5636	CONTRACT EQUIP-OVERAGES		11,398.75	16,882.06	29,069.38	16,642.00
	5690	OTHER SERVICES			1.20	1.20	
	5800	PROF/CNSLT SVCS, OPER EXP		350.00		350.00	
	5804	FILM/VIDEO STRM CONTRACTS		7,019.18	8,000.00	3,409.18	8,000.00
	5805	BUILDING MAINT-JANITORIAL		370,517.97	355,720.80	343,590.00	355,720.80
	5807	CONSULTANT SERVICES		591,202.06	592,818.23	613,710.92	678,887.58
	5809	HEALTH SCREENING		344.00			
	5817	CALSTRS PENLTY/INTEREST					350.00
	5818	LICENSING (SOFTWRE,MOVIE,PROD)		299,810.09	337,751.90	316,677.02	457,734.74
	5819	OTHER SVC./OPERATING EXP		34,746.86	46,467.40	35,824.61	31,198.98
	5822	LEGAL FEES - OTHER OTHER		22,033.61	37,127.06	32,727.06	38,735.57
	5823	AUDIT SERVICES		19,750.00	19,750.00		19,750.00
	5824	ELECTION FEES			27,782.93	27,782.93	28,000.00

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
23-24 Budget General Fund

Fund	Major Range	Summary By	Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
				GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND						
	Expense:1000-7999						
	Services and Operating Expenditures (5000 to 5999)						
(Continued...)							
	5825	COMPUTER SERVICES		32,652.00	38,479.00		38,479.00
	5826	ADVERTISING		3,589.02	9,910.44	9,610.44	5,300.00
	5831	ABSENCE MANAGEMENT 7/1/16		7,976.77	8,415.49	8,415.49	7,976.77
	5839	TB & FINGERPRINTING		3,122.38	3,568.29	3,327.29	2,892.00
	5843	SPEC.ED.TRANSP.-PRIVATE		53,360.00	29,800.00	29,800.00	53,360.00
	5844	FIELD TRIP/ASSEMBLY TRANS/ADMN		218,328.27	456,452.05	453,266.20	494,811.37
	5851	SPECIAL ED. TUITION		52,792.25	52,100.00	50,000.00	53,400.00
	5852	SPECIAL ED. RELATED SRV		175,677.09	140,942.85	113,070.00	134,136.50
	5853	PRESCHOOL TUITION			6,659.05		6,659.05
	5901	TELEPHONE		23,257.97	25,934.37	25,174.01	25,935.00
	5902	CELL PHONES		-64.18			
	5903	FAX		779.28	1,080.00	779.28	1,080.00
	5904	ANYTIME MESSAGES		4,858.42			
	5905	INTERNET SERVICE (TI LIN)		13,473.03	82,000.00	82,000.00	82,000.00
	5906	POSTAGE		2,173.94	6,458.41	6,318.01	4,720.00
	5907	CABLE TV		676.02	1,000.00	696.84	1,000.00
SubTotal: Services and Operating Expenditures (5000 to 5999)				-3,523,752.49	-3,966,688.01	-3,852,939.76	-4,021,726.26
Capital Outlay (6000 to 6999)							
	6170	LAND IMPROVEMENTS			221,678.65	221,678.65	
	6210	BUILDING IMPROVEMENTS			79,479.14	79,479.14	
	6404	COMPUTER/NETWORK EQUIPMENT		241,780.42	3,096.77	3,096.77	
	6405	TELECOMMUNICATIONS EQUIPMENT		154,580.92			
	6410	NEW EQUIPMENT		56,223.13	96,467.88	84,105.38	
SubTotal: Capital Outlay (6000 to 6999)				-452,584.47	-400,722.44	-388,359.94	0.00
Other Outgo (7100 to 7499)							
	7142	OTHR TUIT EX-COST TO CNTY		36,732.41	58,000.00	27,190.99	60,000.00
	7283	ALL OTH TRNSFRS TO JPAS		63,711.02	46,220.12	42,976.44	69,465.86
	7439	DEBT SERV-COPIER PRINC/INTERST		56,475.16	57,075.00	57,580.13	57,074.92
SubTotal: Other Outgo (7100 to 7499)				-156,918.59	-161,295.12	-127,747.56	-186,540.78

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
23-24 Budget General Fund

Fund	Major Range					
	Summary By	Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	Expense:1000-7999					
	(Continued...)					
	Interfund Transfers Out (7600 to 7629)					
	7612	BTW GENERAL & SP RESERVE	35,000.00	35,000.00	35,000.00	35,000.00
	7616	TO CAFETERIA FROM GENERAL	100,000.00	67,454.00		100,000.00
	SubTotal: Interfund Transfers Out (7600 to 7629)		-135,000.00	-102,454.00	-35,000.00	-135,000.00
	SubTotal: Expense:1000-7999		-36,468,716.19	-38,714,409.47	-38,102,813.66	-38,180,401.26
	SubTotal: 01		-1,049,363.79	-647,523.23	-3,824,643.95	90,464.75
	Total		-1,049,363.79	-647,523.23	-3,824,643.95	90,464.75

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

000 UNDESIGNATED

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

100 REGULAR INSTRUCTION

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

103 MULTI-TIERED SUPPORT SYSTEM (MTSS)

This program tracks expenditures on the implementation of Multi-Tiered System of Supports (MTSS) and Universal Design for Learning (UDL) in the District's instructional practices.

104 SECTION 504 OF REHAB ACT

The program tracks expenditures on Section 504 students.

105 PROP 20 LOTTERY FOR INSTRUCTIONAL MATERIALS

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.

110 OUTDOOR EDUCATION

Each year, the 5th graders participate in a weeklong environmental science program coordinated by the County Office of Education at Jones Gulch in the Santa Cruz Mountains. Any money collected for this program is used to cover costs associated with this program.

111 CLASS SIZE – PARCEL TAX

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

112 CONTRACTED SUBSTITUTE SERVICES

This program tracks expenditures on substitute services through Swing Education, in situations of a last minute absence that cannot be filled by AESOP.

113 YOSEMITE FIELD TRIP

This program tracks revenues and expenditures over the 6th graders' Yosemite Field Trip.

115 PHYSICAL EDUCATION

Physical Education instruction is required by the state at all grade levels. Crocker School combines Health with Physical Education instruction and employs three full-time teachers. At the elementary schools, all supplemental programs are scheduled in blocks of time throughout the instructional day. Because of this schedule, it was necessary to add physical education teachers at all school.

120 MUSIC

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

From 2014-15 to 2017-18, a part-time music teacher taught instrumental music to any interested students in grades 4 and 5. Crocker School has a full-time teacher to teach beginning, concert, and symphonic bands. Crocker School's music program has expanded to encompass teaching of other musical instruments and vocals.

123 4-5 INSTRUMENTAL MUSIC

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. Program 123 tracks the program expenditures.

125 READING

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

124 6-8 INSTRUMENTAL MUSIC

This program tracks expenditures for the Crocker Instrumental Music Program.

130 MEDIA CENTER

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

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

160 EDUCATIONAL TECHNOLOGY

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

In 2014-15, the District's adopted Technology Plan calls for replacing the retiring computer lab

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

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

161 TECHNOLOGY– INRASTRUCTURE

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

185 TV ARTS

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

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

190 SUMME SCHOOL

The Summer School program is coordinated with Hillsborough Recreation. Additional programs for grade levels from preschool through eighth grade are offered through Hillsborough Recreation. This program is fee-based but the district pays for the salary for K-5 teachers and half of the Summer School Principal and Administrative Assistant's cost.

SPECIAL EDUCATION

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

220 PHYSICALLY HANDICAPPED

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

230 RESOURCE SPECIALIST PROGRAM

Resource Specialists work with children according to each child's individual needs. 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. This Learning Center was closed in 2022-23.

In 2009-10, a Learning Center opened at West School offering students an education in the “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.

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.

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.

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.

291 BEHAVIOR THERAPY

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

310 TITLE II PART A

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

320 SPECIAL EDUCATION ADMINISTRATION

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

330 SCHOOL ADMINISTRATION

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

340 INSTRUCTIONAL LEADERSHIP

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

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

476 ENGLISH LEARNERS

The District uses 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 teachers.

478 TOBACCO USE PREVENTION (TUPE)

This program is used to track the Tobacco-Use Prevention Education Funding and expenditures for Grades 6-8. With TUPE Cohort I Tier 1 (07/01/2016 to 06/30/2019), the District is awarded \$5,500 over the three-year span, with \$2,245 for 2016-17, \$1,125 for 2017-18, and \$2,125 for 2018-19. The new Cohort of Tier 1 runs from 07/01/2019 to 06/30/2022 with a total \$6,000 over three years. The funding pays for a very small portion of Crocker Counselor's salary as well as TUPE related activities and assemblies.

480 GIFTED & TALENTED (GATE)

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

510 HEALTH SERVICES

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

520 GUIDANCE

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

610 BOARD OF EDUCATION

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

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

620 GENERAL ADMINISTRATION

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.

630 PERSONNEL MANAGEMENT

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.

640 BUSINESS SERVICES

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

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

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

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

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

650 INSURANCE

General Fund money is used to purchase insurance coverage required by the District. The San Mateo County Schools Insurance Group (SMCSIG) provides this coverage. This program is also used for payment of retiree health benefits.

660 TECHNOLOGY INFRASTRUCTURE

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

661 EDUCATION PRESENTATION SYSTEMS

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

662 STUDENT DEVICE – GF SUPPORT

Based on the “HCSD Forward: Technology Planning for Common Core Integration” that the Board approved on May 7, 2014, the District is committed to spend at least \$70,000 replacing K-5 laptop carts on a 4-year cycle. The 2017-18 budget included \$50,000 to fulfill the plan but replaced laptops with chrome books. This program also tracks the 1:1 device initiative at upper grade K-5 schools and for all Crocker Middle School students. Starting 2017-18 through 2019-20, Hillsborough

Schools Foundation's "Fund a Need-Technology" money \$365,000 has met the budgetary needs of this program. In 2018-19 and 2019-20, budget in the Technology programs are reduced to set aside the money to pay back the \$1.2 million Cisco financing on Technology Infrastructure upgrade.

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.

669 INFORMATION TECHNOLOGY INFRASTRUCTURE

Most of the wired network in the District was 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 wished 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.

2023-24 starts another 5-year term IT Infrastructure Refreshment, with about \$500K paid out Measure H Bond and the other \$246K on licenses paid out the General Fund.

700 ROUTINE RESTRICTED MAINTENANCE

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

The prime emphasis is on preventive maintenance in the belief that dollars spent now to prevent breakdowns will save many dollars later in replacement of poorly maintained facilities. These services are provided by district personnel and, when necessary, by outside contractors. Effective 2020-21 budget year, LEAs are required to contribute 3% of total expenditures plus transfers out toward this program.

710 BUILDING OPERATIONS

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

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

711 SAFETY

This program was created in 2018-19 to account for expenditures and activities associated with the District's implementation of a Safety Plan and tracks district emergency and safety supplies cost.

740 GROUNDS OPERATIONS

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

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

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
23-24 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
	000	NON SPECIFIED				
		Revenue:8000-8999				
		8000				
		8011 REV LIMIT ST AID CURR YR	172,044.00	67,931.00	160,347.00	67,931.00
		8021 HOMEOWNERS' EXEMPTION	72,941.68	69,350.00	35,431.07	69,350.00
		8041 SECURED ROLLS TAX	22,497,031.72	23,871,132.00	21,440,729.46	25,403,114.12
		8042 UNSECURED ROLL TAXES	886,566.38	883,232.39	883,232.39	866,123.00
		8043 PRIOR YEARS' TAXES	-11,733.50	8,321.00	4,262.87	8,321.00
		8182 SP ED DISCRETNARY GRANTS		14,456.40		14,456.40
		8290 ALL OTHER FEDERAL REVENUE	537,835.46	148,335.54	131,034.94	40,206.00
		8520 CHILD NUTRITION		97,500.00	100,000.00	
		8550 MANDATED COST REIMBURSE	40,784.00	42,356.00	42,356.00	43,142.00
		8587 P-THU REV FROM ST SOURCES			522.87	
		8590 ALL OTHER STATE REVENUES	2,796,799.50	2,676,487.21	2,584,699.34	1,971,428.24
		8660 INTEREST	58,965.10	82,772.48	70,762.48	51,787.00
		8689 ALL OTHR FEES & CONTRACTS	66,264.83	67,590.13	67,590.12	68,941.93
		8699 ALL OTHER LOCAL REVENUE	157,176.85	117,490.18	34,732.45	282,379.68
		8980 CONTRIB FROM UNRESTR REV	-6,044,616.88	-6,520,600.61	-6,878,248.08	-6,557,559.91
		SubTotal: 8000	21,230,059.14	21,626,353.72	18,677,452.91	22,329,620.46
		SubTotal: Revenue:8000-8999	21,230,059.14	21,626,353.72	18,677,452.91	22,329,620.46
		Expense:1000-7999				
		2000				
		2252 CAFETERIA WORKER,ADD.COMP			0.00	
		2271 MAINT/OPERA, SUBSTITUTES	3,936.00			
		SubTotal: 2000	-3,936.00	0.00	0.00	0.00
		3000				
		3101 ST TEACH RETIRE SYS CERT	1,903,231.00	1,614,430.00	1,614,430.00	1,691,079.00
		3102 ST TEACH RETIRE SYS CLASS	4,972.00	5,792.00	5,792.00	4,404.00
		3312 OASDI/FICA - CLASSIFIED	244.03		0.00	

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
000	NON SPECIFIED					
	Expense:1000-7999					
	3000					
(Continued...)						
		3322 MEDICARE - CLASSIFIED	57.07		0.00	
		3502 ST UNEMPL INSUR CLASS	19.68		0.00	
		3602 WORKERS COMP INSUR CLASS	110.25		0.00	
	SubTotal: 3000		-1,908,634.03	-1,620,222.00	-1,620,222.00	-1,695,483.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		20,000.00		20,000.00
	SubTotal: 4000		0.00	-20,000.00	0.00	-20,000.00
	5000					
		5610 RENTAL/LEASE OF BUILDGS	5,688.81			
		5800 PROF/CNSLT SVCS, OPER EXP	350.00		350.00	
		5805 BUILDING MAINT-JANITORIAL	23,207.97			
	SubTotal: 5000		-29,246.78	0.00	-350.00	0.00
	7000					
		7142 OTHR TUIT EX-COST TO CNTY	1,828.86			
		7612 BTW GENERAL & SP RESERVE	35,000.00	35,000.00	35,000.00	35,000.00
		7616 TO CAFETERIA FROM GENERAL	100,000.00	67,454.00		100,000.00
	SubTotal: 7000		-136,828.86	-102,454.00	-35,000.00	-135,000.00
	SubTotal: Expense:1000-7999		-2,078,645.67	-1,742,676.00	-1,655,572.00	-1,850,483.00
	SubTotal: 000		19,151,413.47	19,883,677.72	17,021,880.91	20,479,137.46

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc 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	248,700.00	248,756.00	185,447.00	248,756.00
		8290 ALL OTHER FEDERAL REVENUE	17,040.00			
		8590 ALL OTHER STATE REVENUES		4,228.00	4,228.00	
		8699 ALL OTHER LOCAL REVENUE	3,136,228.59	3,309,009.75	3,314,832.57	3,597,768.52
	SubTotal: 8000		3,401,968.59	3,666,106.75	3,504,507.57	3,950,637.52
	SubTotal: Revenue:8000-8999		3,401,968.59	3,666,106.75	3,504,507.57	3,950,637.52
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	7,601,014.85	8,049,445.84	7,898,283.56	7,575,144.86
		1151 TEACHER,ADDL.COMPENSATION	83,225.80	36,701.47	34,367.93	35,201.47
		1171 TEACHER, SUBSTITUTES	441,290.91	203,239.58	354,267.28	172,585.19
		1354 ASST PRINC, ADDL. COMP		1,500.00	1,500.00	1,500.00
	SubTotal: 1000		-8,125,531.56	-8,290,886.89	-8,288,418.77	-7,784,431.52
	2000					
		2101 INSTRUCTIONAL AIDE SALARY	155,922.84	307,875.51	293,681.22	306,566.28
		2151 INSTRUCT.AIDE,ADDL.COMP	10,938.13	8,034.59	2,900.28	7,994.00
		2153 BEHAVIOR TECHNICIAN ADDL COMP		1,896.20	1,896.20	1,896.00
		2171 INSTRUCT.AIDE, SUBSTITUTE	3,156.00	11,696.75	10,475.01	11,696.72
		2251 MAINT/OPER, ADDL. COMP	1,954.17	2,688.78	2,688.78	2,689.00
		2451 CLERICAL, ADDL. COMP	2,500.00			
	SubTotal: 2000		-174,471.14	-332,191.83	-311,641.49	-330,842.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	1,347,786.34	1,541,564.25	1,576,197.20	1,447,265.56
		3102 ST TEACH RETIRE SYS CLASS	5,696.10	13,841.90	7,410.55	6,969.65

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			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
100	REGULAR INSTRUCTION					
	Expense:1000-7999					
	3000					
	(Continued...)					
		3201 PUBL EMPL RETIRE SYS CERT			57.08	
		3202 PUB EMPL RETIRE SYS CLASS	21,880.92	61,305.49	58,639.64	64,853.28
		3311 OASDI/FICA - CERTIFICATED	2,345.05	26,204.96	1,166.74	16,573.33
		3312 OASDI/FICA - CLASSIFIED	8,495.85	18,178.74	16,703.03	18,392.22
		3321 MEDICARE - CERTIFICATED	114,765.80	115,679.80	116,377.75	113,125.14
		3322 MEDICARE - CLASSIFIED	2,269.67	5,047.43	4,192.57	4,826.38
		3401 HLTH & WELFARE BNFT CERT	563,472.24	604,095.71	597,683.95	534,341.56
		3402 HLTH & WELFARE BNFT CLASS	25,798.66	45,320.17	43,758.77	39,536.17
		3501 ST UNEMPL INSUR CERT	38,192.02	40,236.22	40,120.51	4,069.55
		3502 ST UNEMPL INSUR CLASS	782.55	1,698.90	1,433.89	164.54
		3601 WORKERS COMP INSUR CERT	221,761.57	185,961.47	185,888.72	146,089.82
		3602 WORKERS COMP INSUR CLASS	4,384.82	7,990.79	6,626.82	6,253.32
		3901 OTHR BENEFITS, CERT POST	69,848.33	25,009.92	41,896.98	33,903.32
		3902 OTHR BENEFITS, CLASS POST	1,702.20	3,424.72	4,541.26	2,538.01
	SubTotal: 3000		-2,429,182.12	-2,695,560.47	-2,702,695.46	-2,438,901.85
	4000					
		4100 APRVD TXTBKS/COR CUR MTLs				333,077.76
		4230 OTHR BOOKS-NO STUDENT USE	1,871.23	322.48	322.48	
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	143,709.05	231,408.21	202,127.81	387,483.73
		4330 SUBSCRIPTION-INSTRUCTION	122.34	1,000.00		
		4350 NON INSTRUCTIONL SUPPLIES	65,934.49	98,516.31	86,315.91	70,803.00
		4354 PRINTING		33.00	33.00	
		4410 INVENTORIED INST SUPPLY	624.37			
		4450 INVNTRD NON-INST SUPPLY	37,067.46	18,285.82	36,848.13	
	SubTotal: 4000		-249,328.94	-349,565.82	-325,647.33	-791,364.49
	5000					
		5200 TRAVEL AND CONFERENCES	20,408.78	10,146.38	8,079.85	4,804.58

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		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
100	REGULAR INSTRUCTION				
	Expense:1000-7999				
	5000				
(Continued...)					
	5300 DUES AND MEMBERSHIPS	4,055.00	2,977.50	2,977.50	1,341.00
	5610 RENTAL/LEASE OF BUILDGS	5,363.09	9,214.00	9,214.00	5,000.00
	5615 RENTAL/LEASE OF EQUIPMENT		6,850.00	6,850.00	
	5807 CONSULTANT SERVICES	129,909.50	95,091.80	127,084.59	138,150.00
	5818 LICENSING (SOFTWARE,MOVIE,PROD)	122,164.14	125,591.23	125,592.06	143,517.66
	5819 OTHER SVC./OPERATING EXP		10,848.25	10,848.25	
	5844 FIELD TRIP/ASSEMBLY TRANS/ADMN	22,304.27	201,748.76	194,237.90	199,385.13
	5906 POSTAGE		183.48	183.48	45.00
	SubTotal: 5000	-304,204.78	-462,651.40	-485,067.63	-492,243.37
	SubTotal: Expense:1000-7999	-11,282,718.54	-12,130,856.41	-12,113,470.68	-11,837,783.23
	SubTotal: 100	-7,880,749.95	-8,464,749.66	-8,608,963.11	-7,887,145.71

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
103	MTSS					
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION	5,000.00			
		1171 TEACHER, SUBSTITUTES	3,629.99	3,477.51	3,927.52	2,044.58
	SubTotal: 1000		-8,629.99	-3,477.51	-3,927.52	-2,044.58
	3000					
		3101 ST TEACH RETIRE SYS CERT	1,104.88		436.95	
		3311 OASDI/FICA - CERTIFICATED	93.62		75.65	126.76
		3321 MEDICARE - CERTIFICATED	121.68		56.53	29.65
		3401 HLTH & WELFARE BNFT CERT	28.68		485.51	
		3501 ST UNEMPL INSUR CERT	41.96		19.51	1.02
		3601 WORKERS COMP INSUR CERT	235.03		90.26	38.25
	SubTotal: 3000		-1,625.85	0.00	-1,164.41	-195.68
	4000					
		4230 OTHR BOOKS-NO STUDENT USE	6,118.00			
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	14,391.95	13,541.38	13,541.38	13,541.38
		4350 NON INSTRUCTIONL SUPPLIES		2,681.43	2,681.43	2,681.43
	SubTotal: 4000		-20,509.95	-16,222.81	-16,222.81	-16,222.81
	5000					
		5200 TRAVEL AND CONFERENCES	3,794.40	20,703.53	20,703.53	20,703.53
	SubTotal: 5000		-3,794.40	-20,703.53	-20,703.53	-20,703.53
	7000					
		7142 OTHR TUIT EX-COST TO CNTY	3,466.75			
	SubTotal: 7000		-3,466.75	0.00	0.00	0.00
	SubTotal: Expense:1000-7999		-38,026.94	-40,403.85	-42,018.27	-39,166.60

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23-24 General Fund Budget by Program

Fund Managem nt	Summary By	Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
103	MTSS					
(Continued...)						
	SubTotal: 103		-38,026.94	-40,403.85	-42,018.27	-39,166.60

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District 07 Hillsborough Elementary School District
23-24 General Fund Budget by Program

Fund Management		Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
104	SECTION 504 OF REHAB ACT					
	Expense:1000-7999					
	5000					
	5200 TRAVEL AND CONFERENCES		235.60			
	5822 LEGAL FEES - OTHER OTHER		2,145.00	4,400.00		4,400.00
	SubTotal: 5000		-2,380.60	-4,400.00	0.00	-4,400.00
	SubTotal: Expense:1000-7999		-2,380.60	-4,400.00	0.00	-4,400.00
	SubTotal: 104		-2,380.60	-4,400.00	0.00	-4,400.00

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23-24 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
105	STATE INSTRUCTIONAL MTLS					
	Revenue:8000-8999					
	8000					
		8560 STATE LOTTERY REVENUE	104,749.40	86,028.00	46,348.59	85,161.00
	SubTotal: 8000		104,749.40	86,028.00	46,348.59	85,161.00
	SubTotal: Revenue:8000-8999		104,749.40	86,028.00	46,348.59	85,161.00
	Expense:1000-7999					
	4000					
		4100 APRVD TXTBKS/COR CUR MTLS	22,170.52	39,016.73	39,016.73	45,921.78
		4210 OTHER BOOKS - STUDENT USE	33,837.42			
		4230 OTHR BOOKS-NO STUDENT USE	3,442.48			
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	21,114.73	73,427.86	74,529.14	7,632.91
	SubTotal: 4000		-80,565.15	-112,444.59	-113,545.87	-53,554.69
	5000					
		5300 DUES AND MEMBERSHIPS		1,260.00	1,260.00	5,020.00
		5818 LICENSING (SOFTWRE,MOVIE,PROD)		29,552.86	28,451.40	38,239.31
	SubTotal: 5000		0.00	-30,812.86	-29,711.40	-43,259.31
	SubTotal: Expense:1000-7999		-80,565.15	-143,257.45	-143,257.27	-96,814.00
	SubTotal: 105		24,184.25	-57,229.45	-96,908.68	-11,653.00

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District 07 Hillsborough Elementary School District
23-24 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
110	OUTDOOR EDUCATION					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	67,800.00	113,725.00	113,725.00	117,325.00
	SubTotal: 8000		67,800.00	113,725.00	113,725.00	117,325.00
	SubTotal: Revenue:8000-8999		67,800.00	113,725.00	113,725.00	117,325.00
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION	8,700.00	8,700.00	8,700.00	8,700.00
		1171 TEACHER, SUBSTITUTES	1,099.98	550.00	550.00	550.00
		1352 PRINCIPAL,ADDL.COMP	300.00			
	SubTotal: 1000		-10,099.98	-9,250.00	-9,250.00	-9,250.00
	2000					
		2151 INSTRUCT.AIDE,ADDL.COMP	1,398.10			
	SubTotal: 2000		-1,398.10	0.00	0.00	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	1,708.92	1,719.00	1,719.00	1,719.30
		3202 PUB EMPL RETIRE SYS CLASS	320.31			
		3311 OASDI/FICA - CERTIFICATED		15.50	15.50	15.50
		3312 OASDI/FICA - CLASSIFIED	83.38			
		3321 MEDICARE - CERTIFICATED	139.45	131.27	131.47	131.08
		3322 MEDICARE - CLASSIFIED	19.50			
		3401 HLTH & WELFARE BNFT CERT	270.32			
		3501 ST UNEMPL INSUR CERT	48.09	45.33	45.33	45.44
		3502 ST UNEMPL INSUR CLASS	6.72			
		3601 WORKERS COMP INSUR CERT	269.43	209.97	209.97	210.25
		3602 WORKERS COMP INSUR CLASS	37.67			
	SubTotal: 3000		-2,903.79	-2,121.07	-2,121.27	-2,121.57

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Fund	Manageme nt	Description		21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
	Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND						
110	OUTDOOR EDUCATION						
	Expense:1000-7999						
(Continued...)							
	4000						
		4350	NON INSTRUCTIONL SUPPLIES			558.98	558.98
	SubTotal: 4000			0.00	-558.98	-558.98	-558.54
	5000						
		5200	TRAVEL AND CONFERENCES	269.68	396.43	396.43	396.07
		5844	FIELD TRIP/ASSEMBLY TRANS/ADMN	70,628.00	84,858.31	91,916.05	98,430.24
	SubTotal: 5000			-70,897.68	-85,254.74	-92,312.48	-98,826.31
	SubTotal: Expense:1000-7999			-85,299.55	-97,184.79	-104,242.73	-110,756.42
	SubTotal: 110			-17,499.55	16,540.21	9,482.27	6,568.58

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
111	CLASS SIZE - PARCEL TAX					
	Revenue:8000-8999					
	8000					
		8621 PARCEL TAXES	2,285,335.96	2,486,336.00	2,242,160.47	2,452,923.00
	SubTotal: 8000		2,285,335.96	2,486,336.00	2,242,160.47	2,452,923.00
	SubTotal: Revenue:8000-8999		2,285,335.96	2,486,336.00	2,242,160.47	2,452,923.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	1,725,548.34	1,896,054.00	1,883,344.90	1,864,819.99
		1171 TEACHER, SUBSTITUTES	14,803.56		23,941.26	
	SubTotal: 1000		-1,740,351.90	-1,896,054.00	-1,907,286.16	-1,864,819.99
	3000					
		3101 ST TEACH RETIRE SYS CERT	299,340.55	365,155.00	363,722.60	354,508.40
		3311 OASDI/FICA - CERTIFICATED	290.78		83.24	837.00
		3321 MEDICARE - CERTIFICATED	24,968.24	26,759.00	26,763.26	27,193.53
		3401 HLTH & WELFARE BNFT CERT	156,818.14	142,825.00	166,953.88	163,693.64
		3501 ST UNEMPL INSUR CERT	8,609.78	9,228.00	9,228.99	937.73
		3601 WORKERS COMP INSUR CERT	48,238.58	42,735.00	42,739.99	35,083.35
		3901 OTHR BENEFITS, CERT POST	3,828.72	3,580.00	5,862.89	5,849.36
	SubTotal: 3000		-542,094.79	-590,282.00	-615,354.85	-588,103.01
	SubTotal: Expense:1000-7999		-2,282,446.69	-2,486,336.00	-2,522,641.01	-2,452,923.00
	SubTotal: 111		2,889.27	0.00	-280,480.54	0.00

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
112	SUBSTITUTE STAFFING					
	Revenue:8000-8999					
	8000					
		8980 CONTRIB FROM UNRESTR REV	9,190.00			
	SubTotal: 8000		9,190.00	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999		9,190.00	0.00	0.00	0.00
	Expense:1000-7999					
	5000					
		5807 CONSULTANT SERVICES	19,780.00	-5,995.00	9,970.00	205,000.00
	SubTotal: 5000		-19,780.00	5,995.00	-9,970.00	-205,000.00
	SubTotal: Expense:1000-7999		-19,780.00	5,995.00	-9,970.00	-205,000.00
	SubTotal: 112		-10,590.00	5,995.00	-9,970.00	-205,000.00

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc 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	117,480.00	128,250.00	128,250.00	129,325.00
	SubTotal: 8000		117,480.00	128,250.00	128,250.00	129,325.00
	SubTotal: Revenue:8000-8999		117,480.00	128,250.00	128,250.00	129,325.00
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION	9,900.00	10,800.00	10,800.00	10,800.00
		1171 TEACHER, SUBSTITUTES	950.00	2,222.92	2,222.92	898.00
		1251 COUNSELOR,ADDL.COMP	900.00			
		1352 PRINCIPAL,ADDL.COMP		300.00	300.00	300.00
	SubTotal: 1000		-11,750.00	-13,322.92	-13,322.92	-11,998.00
	2000					
		2151 INSTRUCT.AIDE,ADDL.COMP	2,024.45	1,200.00	1,200.00	1,200.00
	SubTotal: 2000		-2,024.45	-1,200.00	-1,200.00	-1,200.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	1,739.38	2,234.78	2,052.85	1,953.00
		3202 PUB EMPL RETIRE SYS CLASS	51.42			
		3311 OASDI/FICA - CERTIFICATED	89.25	72.01	72.01	72.00
		3312 OASDI/FICA - CLASSIFIED	123.55	71.52	71.52	72.00
		3321 MEDICARE - CERTIFICATED	167.02	186.08	186.08	167.00
		3322 MEDICARE - CLASSIFIED	28.89	16.73	16.73	17.00
		3401 HLTH & WELFARE BNFT CERT		4.22	4.22	4.00
		3501 ST UNEMPL INSUR CERT	57.58	64.17	64.17	57.00
		3502 ST UNEMPL INSUR CLASS	9.96	5.77	5.77	6.00
		3601 WORKERS COMP INSUR CERT	322.65	297.20	297.17	266.00
		3602 WORKERS COMP INSUR CLASS	55.82	26.71	26.71	27.00

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
113	YOSEMITE FIELD TRIP					
	Expense:1000-7999					
	3000					
(Continued...)						
	SubTotal: 3000		-2,645.52	-2,979.19	-2,797.23	-2,641.00
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	1,929.50	2,291.26	2,583.34	2,291.00
	SubTotal: 4000		-1,929.50	-2,291.26	-2,583.34	-2,291.00
	5000					
		5200 TRAVEL AND CONFERENCES	251.55	513.76		257.00
		5844 FIELD TRIP/ASSEMBLY TRANS/ADMN	97,050.00	109,771.98	107,545.00	124,815.00
	SubTotal: 5000		-97,301.55	-110,285.74	-107,545.00	-125,072.00
	SubTotal: Expense:1000-7999		-115,651.02	-130,079.11	-127,448.49	-143,202.00
	SubTotal: 113		1,828.98	-1,829.11	801.51	-13,877.00

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
115	PHYSICAL EDUCATION					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	160.00	15,315.59	15,315.59	4,000.00
		8980 CONTRIB FROM UNRESTR REV	127,709.08	142,026.95	148,903.31	131,999.90
	SubTotal: 8000		127,869.08	157,342.54	164,218.90	135,999.90
	SubTotal: Revenue:8000-8999		127,869.08	157,342.54	164,218.90	135,999.90
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	894,878.35	899,823.76	847,837.15	778,686.67
		1171 TEACHER, SUBSTITUTES	12,987.52	3,737.41	5,223.54	1,912.68
	SubTotal: 1000		-907,865.87	-903,561.17	-853,060.69	-780,599.35
	3000					
		3101 ST TEACH RETIRE SYS CERT	130,120.63	151,127.96	135,566.63	119,995.11
		3201 PUBL EMPL RETIRE SYS CERT	31,098.70	35,871.59	36,168.81	38,002.99
		3311 OASDI/FICA - CERTIFICATED	8,290.79	9,282.43	8,594.80	9,445.87
		3321 MEDICARE - CERTIFICATED	12,578.90	13,660.09	11,754.47	11,347.59
		3401 HLTH & WELFARE BNFT CERT	73,014.22	73,697.16	69,773.65	56,809.40
		3501 ST UNEMPL INSUR CERT	4,337.62	4,710.40	4,053.31	391.30
		3601 WORKERS COMP INSUR CERT	24,302.37	21,817.10	18,771.52	14,639.93
		3901 OTHR BENEFITS, CERT POST	2,797.68	2,400.20	3,856.62	1,992.20
	SubTotal: 3000		-286,540.91	-312,566.93	-288,539.81	-252,624.39
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	8,538.46	8,469.42	8,229.76	10,919.00
		4350 NON INSTRUCTIONL SUPPLIES	293.33	598.37	598.37	
		4410 INVENTORIED INST SUPPLY		3,366.29	3,366.29	
	SubTotal: 4000		-8,831.79	-12,434.08	-12,194.42	-10,919.00

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
115	PHYSICAL EDUCATION					
	Expense:1000-7999					
	(Continued...)					
	5000					
		5200 TRAVEL AND CONFERENCES	165.00	330.00	330.00	
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	1,500.00	1,500.00	1,500.00	1,500.00
	SubTotal: 5000		-1,665.00	-1,830.00	-1,830.00	-1,500.00
	SubTotal: Expense:1000-7999		-1,204,903.57	-1,230,392.18	-1,155,624.92	-1,045,642.74
	SubTotal: 115		-1,077,034.49	-1,073,049.64	-991,406.02	-909,642.84

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
120	ELEMENTARY MUSIC					
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	507,908.76	521,116.00	501,445.15	514,919.15
		1151 TEACHER,ADDL.COMPENSATION	925.40			
		1171 TEACHER, SUBSTITUTES	2,672.56	2,575.58	6,590.06	2,292.16
	SubTotal: 1000		-511,506.72	-523,691.58	-508,035.21	-517,211.31
	3000					
		3101 ST TEACH RETIRE SYS CERT	86,444.70	103,299.60	96,792.65	96,439.56
		3311 OASDI/FICA - CERTIFICATED	35.34	23.00	60.60	762.12
		3321 MEDICARE - CERTIFICATED	7,149.91	7,865.02	7,133.61	7,508.90
		3401 HLTH & WELFARE BNFT CERT	28,720.82	29,161.91	39,057.10	39,546.10
		3501 ST UNEMPL INSUR CERT	2,442.24	2,711.53	2,459.93	258.94
		3601 WORKERS COMP INSUR CERT	13,878.57	12,560.38	11,392.15	9,687.50
		3901 OTHR BENEFITS, CERT POST	3,195.32	1,826.00	-233.82	643.70
	SubTotal: 3000		-141,866.90	-157,447.44	-156,662.22	-154,846.82
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	239.80	5,226.24	5,076.24	1,150.00
		4350 NON INSTRUCTIONL SUPPLIES		425.34	425.34	
		4410 INVENTORIED INST SUPPLY		4,276.56	4,276.56	
	SubTotal: 4000		-239.80	-9,928.14	-9,778.14	-1,150.00
	5000					
		5818 LICENSING (SOFTWRE,MOVIE,PROD)	4,410.00	4,410.00	4,410.00	4,410.00
	SubTotal: 5000		-4,410.00	-4,410.00	-4,410.00	-4,410.00
	SubTotal: Expense:1000-7999		-658,023.42	-695,477.16	-678,885.57	-677,618.13
	SubTotal: 120		-658,023.42	-695,477.16	-678,885.57	-677,618.13

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc 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			5,200.00	
	SubTotal: 8000		0.00	0.00	5,200.00	0.00
	SubTotal: Revenue:8000-8999		0.00	0.00	5,200.00	0.00
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION	25,000.70			
	SubTotal: 1000		-25,000.70	0.00	0.00	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	4,236.12			
		3321 MEDICARE - CERTIFICATED	379.93			
		3401 HLTH & WELFARE BNFT CERT	625.03			
		3501 ST UNEMPL INSUR CERT	154.30			
		3601 WORKERS COMP INSUR CERT	669.21			
	SubTotal: 3000		-6,064.59	0.00	0.00	0.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	1,364.29	1,364.29	1,346.42	1,364.29
	SubTotal: 4000		-1,364.29	-1,364.29	-1,346.42	-1,364.29
	5000					
		5807 CONSULTANT SERVICES	850.00	850.00	1,655.00	850.00
		5839 TB & FINGERPRINTING	529.00	241.00		241.00
	SubTotal: 5000		-1,379.00	-1,091.00	-1,655.00	-1,091.00
	7000					
		7283 ALL OTH TRNSFRS TO JPAS	37,721.16	18,476.00	15,232.32	43,476.00

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
123		4-5 INSTRUMENTAL MUSIC				
		Expense:1000-7999				
		7000				
(Continued...)						
		SubTotal: 7000	-37,721.16	-18,476.00	-15,232.32	-43,476.00
		SubTotal: Expense:1000-7999	-71,529.74	-20,931.29	-18,233.74	-45,931.29
		SubTotal: 123	-71,529.74	-20,931.29	-13,033.74	-45,931.29

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc 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	30,850.00	64,813.00	65,151.00	52,505.00
	SubTotal: 8000		30,850.00	64,813.00	65,151.00	52,505.00
	SubTotal: Revenue:8000-8999		30,850.00	64,813.00	65,151.00	52,505.00
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION	1,800.00	1,800.00		1,800.00
	SubTotal: 1000		-1,800.00	-1,800.00	0.00	-1,800.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	304.56	183.69		305.00
		3321 MEDICARE - CERTIFICATED	24.71	26.10		27.00
		3501 ST UNEMPL INSUR CERT	8.53	9.00		9.00
		3601 WORKERS COMP INSUR CERT	47.76	41.68		51.00
	SubTotal: 3000		-385.56	-260.47	0.00	-392.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	13,078.28	10,980.60	2,796.54	7,165.60
		4350 NON INSTRUCTIONL SUPPLIES	1,255.08	3,321.16	3,321.16	769.00
	SubTotal: 4000		-14,333.36	-14,301.76	-6,117.70	-7,934.60
	5000					
		5300 DUES AND MEMBERSHIPS		430.00	430.00	
		5807 CONSULTANT SERVICES	2,450.00	1,595.00	1,995.00	3,000.00
		5844 FIELD TRIP/ASSEMBLY TRANS/ADMN	28,346.00	53,207.00	52,986.00	52,986.00
		5906 POSTAGE		27.28	27.28	
	SubTotal: 5000		-30,796.00	-55,259.28	-55,438.28	-55,986.00

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Fund Management		Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
Summary By			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		-47,314.92	-71,621.51	-61,555.98	-66,112.60
	SubTotal: 124		-16,464.92	-6,808.51	3,595.02	-13,607.60

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Fund Manageme nt	Description Summary By Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
(Continued...)					
125	READING & MATH SPECIALIST				
	Revenue:8000-8999				
	8000				
	8699 ALL OTHER LOCAL REVENUE	120,000.00	120,000.00	120,000.00	120,000.00
	SubTotal: 8000	120,000.00	120,000.00	120,000.00	120,000.00
	SubTotal: Revenue:8000-8999	120,000.00	120,000.00	120,000.00	120,000.00
	Expense:1000-7999				
	1000				
	1101 TEACHER SALARY	322,791.14	327,197.00	337,783.27	347,436.48
	SubTotal: 1000	-322,791.14	-327,197.00	-337,783.27	-347,436.48
	3000				
	3101 ST TEACH RETIRE SYS CERT	54,585.64	65,053.02	64,516.56	65,882.87
	3311 OASDI/FICA - CERTIFICATED				155.00
	3321 MEDICARE - CERTIFICATED	4,744.79	5,024.27	4,951.31	5,091.41
	3401 HLTH & WELFARE BNFT CERT	10,898.77	9,716.57	11,443.16	11,587.67
	3501 ST UNEMPL INSUR CERT	1,635.95	1,732.98	1,707.20	175.56
	3601 WORKERS COMP INSUR CERT	9,166.79	8,025.24	7,907.30	6,568.63
	3901 OTHR BENEFITS, CERT POST	4,434.96	5,959.00	3,695.80	3,695.80
	SubTotal: 3000	-85,466.90	-95,511.08	-94,221.33	-93,156.94
	SubTotal: Expense:1000-7999	-408,258.04	-422,708.08	-432,004.60	-440,593.42
	SubTotal: 125	-288,258.04	-302,708.08	-312,004.60	-320,593.42

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District 07 Hillsborough Elementary School District
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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
130	MEDIA CENTER					
	Revenue:8000-8999					
	8000					
		8560 STATE LOTTERY REVENUE	226,161.55	218,280.00	183,581.07	216,079.00
		8699 ALL OTHER LOCAL REVENUE	47,106.15	43,763.22	43,763.22	40,000.00
	SubTotal: 8000		273,267.70	262,043.22	227,344.29	256,079.00
	SubTotal: Revenue:8000-8999		273,267.70	262,043.22	227,344.29	256,079.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	251,311.55	369,507.00	301,580.28	304,586.92
		1151 TEACHER,ADDL.COMPENSATION	500.00			
		1171 TEACHER, SUBSTITUTES	275.01		1,975.01	598.67
	SubTotal: 1000		-252,086.56	-369,507.00	-303,555.29	-305,185.59
	3000					
		3101 ST TEACH RETIRE SYS CERT	46,491.32	72,640.69	57,821.54	58,573.46
		3311 OASDI/FICA - CERTIFICATED				37.12
		3321 MEDICARE - CERTIFICATED	4,066.85	5,699.07	4,175.77	4,455.35
		3401 HLTH & WELFARE BNFT CERT	19,551.27	18,662.11	32,888.16	32,551.90
		3501 ST UNEMPL INSUR CERT	2,790.67	3,354.34	1,439.88	153.64
		3601 WORKERS COMP INSUR CERT	7,856.61	10,024.55	6,668.62	5,748.03
		3901 OTHR BENEFITS, CERT POST	3,190.56			
	SubTotal: 3000		-83,947.28	-110,380.76	-102,993.97	-101,519.50
	4000					
		4220 LIBRARY BOOKS	16,793.20	20,510.55	14,506.71	14,659.00
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	2,259.35	1,048.52	616.01	1,150.00
		4330 SUBSCRIPTION-INSTRUCTION	141.83	160.87	160.87	50.00
		4350 NON INSTRUCTIONL SUPPLIES	956.54	911.64	457.13	500.00
	SubTotal: 4000		-20,150.92	-22,631.58	-15,740.72	-16,359.00

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Fund Manageme nt		Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
130	MEDIA CENTER					
	Expense:1000-7999					
(Continued...)						
	5000					
		5200 TRAVEL AND CONFERENCES			8,821.00	
		5804 FILM/VIDEO STRM CONTRACTS	7,019.18	8,000.00	3,409.18	8,000.00
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	3,023.50	3,023.50	3,752.75	3,023.50
	SubTotal: 5000		-10,042.68	-11,023.50	-15,982.93	-11,023.50
	SubTotal: Expense:1000-7999		-366,227.44	-513,542.84	-438,272.91	-434,087.59
	SubTotal: 130		-92,959.74	-251,499.62	-210,928.62	-178,008.59

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
135	MATH/SCIENCE ENRICHMENT					
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	232,429.67	232,036.00	247,412.20	249,266.10
		1171 TEACHER, SUBSTITUTES	3,732.49		1,722.51	779.57
	SubTotal: 1000		-236,162.16	-232,036.00	-249,134.71	-250,045.67
	3000					
		3101 ST TEACH RETIRE SYS CERT	39,862.27	46,173.99	47,422.98	47,609.83
		3311 OASDI/FICA - CERTIFICATED	35.34		38.60	48.33
		3321 MEDICARE - CERTIFICATED	3,381.63	3,567.67	3,303.21	3,625.66
		3401 HLTH & WELFARE BNFT CERT	12,031.09	11,393.24	20,852.21	21,758.30
		3501 ST UNEMPL INSUR CERT	1,166.03	1,230.16	1,139.02	125.03
		3601 WORKERS COMP INSUR CERT	6,533.26	5,697.05	5,275.05	4,677.60
		3901 OTHR BENEFITS, CERT POST	2,010.60	4,405.00		
	SubTotal: 3000		-65,020.22	-72,467.11	-78,031.07	-77,844.75
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	4,449.17	3,120.16	3,321.55	3,153.00
		4350 NON INSTRUCTIONL SUPPLIES	1,389.85	74.42	74.42	
	SubTotal: 4000		-5,839.02	-3,194.58	-3,395.97	-3,153.00
	SubTotal: Expense:1000-7999		-307,021.40	-307,697.69	-330,561.75	-331,043.42
	SubTotal: 135		-307,021.40	-307,697.69	-330,561.75	-331,043.42

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
	160	EDUCATIONAL TECHNOLOGY				
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	149,504.00	142,504.00	157,130.00	164,630.00
		1171 TEACHER, SUBSTITUTES	380.00			
		1303 DIRECTOR SALARY	235,776.08	233,776.00	245,264.08	245,264.08
		1353 DIRECTOR, ADDL.COMP	864.00	864.00	792.00	864.00
	SubTotal: 1000		-386,524.08	-377,144.00	-403,186.08	-410,758.08
	2000					
		2401 CLERICAL SALARIES	97,863.32	102,959.10	102,959.10	103,420.80
		2451 CLERICAL, ADDL. COMP				600.00
	SubTotal: 2000		-97,863.32	-102,959.10	-102,959.10	-104,020.80
	3000					
		3101 ST TEACH RETIRE SYS CERT	65,253.72	75,064.07	76,857.86	76,857.27
		3202 PUB EMPL RETIRE SYS CLASS	21,962.29	25,914.23	26,120.74	27,592.67
		3311 OASDI/FICA - CERTIFICATED				465.00
		3312 OASDI/FICA - CLASSIFIED	6,141.98	6,418.49	6,443.64	6,546.03
		3321 MEDICARE - CERTIFICATED	5,627.22	5,721.12	5,864.97	5,974.85
		3322 MEDICARE - CLASSIFIED	1,436.43	1,501.28	1,507.00	1,530.93
		3401 HLTH & WELFARE BNFT CERT	13,179.82	14,536.89	13,930.48	14,213.88
		3402 HLTH & WELFARE BNFT CLASS	2,439.60	96.78	2,439.60	2,439.60
		3501 ST UNEMPL INSUR CERT	1,940.44	1,972.35	2,022.44	206.03
		3502 ST UNEMPL INSUR CLASS	495.30	517.44	519.62	52.79
		3601 WORKERS COMP INSUR CERT	10,871.85	9,136.49	9,366.32	7,708.37
		3602 WORKERS COMP INSUR CLASS	2,775.22	2,397.67	2,406.60	1,975.10
		3901 OTHR BENEFITS, CERT POST	1,560.36	1,560.00	1,300.30	1,300.30
		3902 OTHR BENEFITS, CLASS POST	1,560.36	790.32	1,430.33	1,560.36
	SubTotal: 3000		-135,244.59	-145,627.13	-150,209.90	-148,423.18
	4000					

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
160	EDUCATIONAL TECHNOLOGY					
	Expense:1000-7999					
	4000					
(Continued...)						
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	2,432.46	7,000.00	3,186.67	
		4350 NON INSTRUCTIONL SUPPLIES	1,207.50	6,751.95	6,452.14	
		4410 INVENTORIED INST SUPPLY	20,000.00			
	SubTotal: 4000		-23,639.96	-13,751.95	-9,638.81	0.00
	5000					
		5200 TRAVEL AND CONFERENCES	926.84	926.84		
		5300 DUES AND MEMBERSHIPS	1,525.00	1,625.00	1,625.00	
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	69,876.60	46,891.58	46,891.58	
	SubTotal: 5000		-72,328.44	-49,443.42	-48,516.58	0.00
	SubTotal: Expense:1000-7999		-715,600.39	-688,925.60	-714,510.47	-663,202.06
	SubTotal: 160		-715,600.39	-688,925.60	-714,510.47	-663,202.06

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
			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	8,250.00	7,830.00	7,830.00	10,000.00
	SubTotal: 8000		8,250.00	7,830.00	7,830.00	10,000.00
	SubTotal: Revenue:8000-8999		8,250.00	7,830.00	7,830.00	10,000.00
	Expense:1000-7999					
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	11,000.00	7,830.00		10,000.00
	SubTotal: 4000		-11,000.00	-7,830.00	0.00	-10,000.00
	SubTotal: Expense:1000-7999		-11,000.00	-7,830.00	0.00	-10,000.00
	SubTotal: 161		-2,750.00	0.00	7,830.00	0.00

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc 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	20,000.00	10,000.00	20,000.00
	SubTotal: 8000		10,000.00	20,000.00	10,000.00	20,000.00
	SubTotal: Revenue:8000-8999		10,000.00	20,000.00	10,000.00	20,000.00
	Expense:1000-7999					
	2000					
		2204 COMPUTER TECHNICIAN, SAL	71,995.29	73,710.75	73,710.75	74,644.35
		2251 MAINT/OPER, ADDL. COMP	3,950.01			
	SubTotal: 2000		-75,945.30	-73,710.75	-73,710.75	-74,644.35
	3000					
		3202 PUB EMPL RETIRE SYS CLASS	16,035.90	750.33	18,700.40	19,915.11
		3312 OASDI/FICA - CLASSIFIED	4,416.61	171.03	4,211.90	4,627.95
		3322 MEDICARE - CLASSIFIED	1,032.91	40.00	985.00	1,082.34
		3402 HLTH & WELFARE BNFT CLASS	11,419.47	460.93	11,618.73	11,618.70
		3502 ST UNEMPL INSUR CLASS	356.19	13.79	339.70	37.32
		3602 WORKERS COMP INSUR CLASS	1,995.61	63.87	1,573.10	1,396.37
	SubTotal: 3000		-35,256.69	-1,499.95	-37,428.83	-38,677.79
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	5,816.35	33,431.00	7,746.65	56,862.00
		4350 NON INSTRUCTIONL SUPPLIES	480.78			
		4410 INVENTORIED INST SUPPLY	10,742.15		700.00	
	SubTotal: 4000		-17,039.28	-33,431.00	-8,446.65	-56,862.00
	5000					
		5818 LICENSING (SOFTWRE,MOVIE,PROD)	1,251.64		418.20	
		5819 OTHER SVC./OPERATING EXP			259.00	

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Fund Manageme nt	Description Summary By Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
185	TV ARTS				
	Expense:1000-7999				
	5000				
(Continued...)					
	SubTotal: 5000	-1,251.64	0.00	-677.20	0.00
	SubTotal: Expense:1000-7999	-129,492.91	-108,641.70	-120,263.43	-170,184.14
	SubTotal: 185	-119,492.91	-88,641.70	-110,263.43	-150,184.14

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
190	SUMMER SCHOOL					
	Revenue:8000-8999					
	8000					
		8980 CONTRIB FROM UNRESTR REV	96,576.77	79,210.27	79,210.27	95,350.46
	SubTotal: 8000		96,576.77	79,210.27	79,210.27	95,350.46
	SubTotal: Revenue:8000-8999		96,576.77	79,210.27	79,210.27	95,350.46
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	7,837.50	42,577.70	42,577.70	46,084.88
		1151 TEACHER,ADDL.COMPENSATION	40,191.12			
	SubTotal: 1000		-48,028.62	-42,577.70	-42,577.70	-46,084.88
	2000					
		2101 INSTRUCTIONAL AIDE SALARY		10,410.24	10,410.24	10,410.24
		2121 Occupational Therapist		1,663.68	1,663.68	1,663.68
		2123 BEHAVIOR TECHNICIAN		9,050.33	9,050.33	9,050.33
		2151 INSTRUCT.AIDE,ADDL.COMP	17,470.85			
		2153 BEHAVIOR TECHNICIAN ADDL COMP	2,816.00			
	SubTotal: 2000		-20,286.85	-21,124.25	-21,124.25	-21,124.25
	3000					
		3101 ST TEACH RETIRE SYS CERT	7,686.50	6,400.70	6,400.70	6,400.70
		3202 PUB EMPL RETIRE SYS CLASS	3,438.02	5,082.28	5,082.28	5,082.28
		3312 OASDI/FICA - CLASSIFIED	1,257.78	1,308.75	1,308.75	1,308.75
		3321 MEDICARE - CERTIFICATED	696.43	617.38	617.38	617.38
		3322 MEDICARE - CLASSIFIED	294.17	306.06	306.06	306.06
		3501 ST UNEMPL INSUR CERT	240.15	212.89	212.89	212.89
		3502 ST UNEMPL INSUR CLASS	101.43	105.55	105.55	105.55
		3601 WORKERS COMP INSUR CERT	1,345.48	985.93	985.93	985.93
		3602 WORKERS COMP INSUR CLASS	568.33	488.78	488.78	488.78

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
190	SUMMER SCHOOL					
	Expense:1000-7999					
	3000					
(Continued...)						
	SubTotal: 3000		-15,628.29	-15,508.32	-15,508.32	-15,508.32
	5000					
		5843 SPEC.ED.TRANSF.-PRIVATE	3,360.00			3,360.00
		5852 SPECIAL ED. RELATED SRV	9,273.01			9,273.01
	SubTotal: 5000		-12,633.01	0.00	0.00	-12,633.01
	7000					
		7283 ALL OTH TRNSFRS TO JPAS	25,989.86	27,744.12	27,744.12	25,989.86
	SubTotal: 7000		-25,989.86	-27,744.12	-27,744.12	-25,989.86
	SubTotal: Expense:1000-7999		-122,566.63	-106,954.39	-106,954.39	-121,340.32
	SubTotal: 190		-25,989.86	-27,744.12	-27,744.12	-25,989.86

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
220	PHYSICALLY HANDICAPPED					
	Revenue:8000-8999					
	8000					
		8980 CONTRIB FROM UNRESTR REV	54,350.41	3,425.03	3,425.03	56,942.29
	SubTotal: 8000		54,350.41	3,425.03	3,425.03	56,942.29
	SubTotal: Revenue:8000-8999		54,350.41	3,425.03	3,425.03	56,942.29
	Expense:1000-7999					
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	590.78	834.54	834.54	590.78
		4350 NON INSTRUCTIONL SUPPLIES	209.63	306.18	306.18	251.51
		4410 INVENTORIED INST SUPPLY		2,284.31	2,284.31	
	SubTotal: 4000		-800.41	-3,425.03	-3,425.03	-842.29
	5000					
		5807 CONSULTANT SERVICES	54,077.00	1,240.00		57,340.00
	SubTotal: 5000		-54,077.00	-1,240.00	0.00	-57,340.00
	SubTotal: Expense:1000-7999		-54,877.41	-4,665.03	-3,425.03	-58,182.29
	SubTotal: 220		-527.00	-1,240.00	0.00	-1,240.00

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
230	RESOURCE SPECIALIST					
	Revenue:8000-8999					
	8000					
		8097 PROPERTY TAXES TRANSFERS	797,733.89	999,962.13	822,964.68	999,962.13
		8181 SP ED ENTITL PER UDC	232,606.89	243,224.06	2,607.67	243,224.06
		8182 SP ED DISCRETNARY GRANTS	55,304.57		614.97	
		8677 INTERAGENCY SVCS BETW LEA	62,798.91	85,783.63	5,420.68	86,000.00
		8980 CONTRIB FROM UNRESTR REV	1,846,909.92	1,936,043.52	2,020,293.10	2,100,184.75
	SubTotal: 8000		2,995,354.18	3,265,013.34	2,851,901.10	3,429,370.94
	SubTotal: Revenue:8000-8999		2,995,354.18	3,265,013.34	2,851,901.10	3,429,370.94
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	1,144,129.69	1,103,566.02	1,093,673.00	1,108,958.00
		1151 TEACHER,ADDL.COMPENSATION		490.00	490.00	490.00
		1171 TEACHER, SUBSTITUTES	32,709.50	6,595.94	8,086.97	3,181.75
	SubTotal: 1000		-1,176,839.19	-1,110,651.96	-1,102,249.97	-1,112,629.75
	2000					
		2101 INSTRUCTIONAL AIDE SALARY	944,098.73	1,157,882.06	1,173,262.08	1,294,994.84
		2151 INSTRUCT.AIDE,ADDL.COMP	523.97	5,392.51	2,240.61	5,372.38
		2171 INSTRUCT.AIDE, SUBSTITUTE	40,829.55	20,494.00	23,974.83	18,308.00
		2451 CLERICAL, ADDL. COMP		2,900.00		2,900.00
	SubTotal: 2000		-985,452.25	-1,186,668.57	-1,199,477.52	-1,321,575.22
	3000					
		3101 ST TEACH RETIRE SYS CERT	197,312.15	211,310.05	210,408.97	211,810.99
		3202 PUB EMPL RETIRE SYS CLASS	214,638.15	290,751.90	299,191.84	345,450.92
		3311 OASDI/FICA - CERTIFICATED	479.26	853.00	51.93	227.65
		3312 OASDI/FICA - CLASSIFIED	56,628.87	71,569.12	70,275.79	83,998.94
		3321 MEDICARE - CERTIFICATED	16,462.99	16,815.05	15,206.29	16,208.03

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District 07 Hillsborough Elementary School District
23-24 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
230	RESOURCE SPECIALIST					
	Expense:1000-7999					
	3000					
(Continued...)						
		3322 MEDICARE - CLASSIFIED	13,243.89	16,737.07	16,435.61	19,644.92
		3401 HLTH & WELFARE BNFT CERT	74,639.01	76,940.30	75,193.43	82,307.70
		3402 HLTH & WELFARE BNFT CLASS	146,514.08	147,448.56	155,120.86	149,201.13
		3501 ST UNEMPL INSUR CERT	5,676.84	7,142.87	5,243.53	558.89
		3502 ST UNEMPL INSUR CLASS	4,566.91	5,662.34	5,679.15	677.46
		3601 WORKERS COMP INSUR CERT	31,806.35	25,011.27	24,283.93	20,910.55
		3602 WORKERS COMP INSUR CLASS	25,587.06	25,828.80	26,315.61	25,344.64
		3901 OTHR BENEFITS, CERT POST	9,130.24	3,636.00	4,854.54	5,164.40
		3902 OTHR BENEFITS, CLASS POST	24,271.67	22,106.92	31,264.77	33,245.99
	SubTotal: 3000		-820,957.47	-921,813.25	-939,526.25	-994,752.21
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	3,773.00	4,350.66	6,689.61	5,000.00
		4315 TEST	1,745.09	7,270.78	7,270.78	1,900.00
		4330 SUBSCRIPTION-INSTRUCTION				750.00
		4350 NON INSTRUCTIONL SUPPLIES	636.90	1,576.24	1,574.38	250.00
	SubTotal: 4000		-6,154.99	-13,197.68	-15,534.77	-7,900.00
	5000					
		5200 TRAVEL AND CONFERENCES		2,719.25	2,719.25	
		5300 DUES AND MEMBERSHIPS		119.88	119.88	
		5635 CONTRACT EQUIPMENT REPAIR				400.00
		5818 LICENSING (SOFTWRE,MOVIE,PROD)	8,625.12	30,893.41	8,893.41	8,625.12
	SubTotal: 5000		-8,625.12	-33,732.54	-11,732.54	-9,025.12
	SubTotal: Expense:1000-7999		-2,998,029.02	-3,266,064.00	-3,268,521.05	-3,445,882.30
	SubTotal: 230		-2,674.84	-1,050.66	-416,619.95	-16,511.36

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District 07 Hillsborough Elementary School District
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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
	240	SPEECH THERAPY				
	Revenue:8000-8999					
	8000					
		8980 CONTRIB FROM UNRESTR REV	960,859.91	985,295.45	1,179,086.98	1,018,678.67
	SubTotal: 8000		960,859.91	985,295.45	1,179,086.98	1,018,678.67
	SubTotal: Revenue:8000-8999		960,859.91	985,295.45	1,179,086.98	1,018,678.67
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	749,043.66	859,234.98	831,422.88	840,347.20
		1151 TEACHER,ADDL.COMPENSATION	1,931.64	625.97	625.97	625.97
		1171 TEACHER, SUBSTITUTES		437.50	437.50	227.75
	SubTotal: 1000		-750,975.30	-860,298.45	-832,486.35	-841,200.92
	3000					
		3101 ST TEACH RETIRE SYS CERT	128,314.67	165,830.18	159,008.25	160,353.19
		3311 OASDI/FICA - CERTIFICATED		266.00	6.98	52.93
		3321 MEDICARE - CERTIFICATED	10,897.42	13,168.19	12,059.45	12,238.73
		3401 HLTH & WELFARE BNFT CERT	50,724.11	55,984.82	54,095.09	59,611.23
		3501 ST UNEMPL INSUR CERT	3,757.79	4,341.23	4,158.46	422.03
		3601 WORKERS COMP INSUR CERT	21,053.93	21,134.72	19,258.40	15,789.64
		3901 OTHR BENEFITS, CERT POST	4,861.20	2,920.80	3,651.00	3,651.00
	SubTotal: 3000		-219,609.12	-263,645.94	-252,237.63	-252,118.75
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	916.95	650.00	1,025.89	1,500.00
		4315 TEST	280.00	4,000.06	3,977.74	500.00
		4350 NON INSTRUCTIONL SUPPLIES	1,849.98	306.24	418.40	
		4450 INVNTRD NON-INST SUPPLY			764.53	
	SubTotal: 4000		-3,046.93	-4,956.30	-6,186.56	-2,000.00

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District 07 Hillsborough Elementary School District
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Fund	Manageme nt	Description		21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
		Summary By	Object				
01		GENERAL FUND					
240		SPEECH THERAPY					
		Expense:1000-7999					
		(Continued...)					
		5000					
		5200	TRAVEL AND CONFERENCES	479.88	1,766.71	2,038.76	400.00
		5300	DUES AND MEMBERSHIPS				20.00
		5807	CONSULTANT SERVICES	6,487.50			8,000.00
		5818	LICENSING (SOFTWARE,MOVIE,PROD)		36.00	36.00	
		SubTotal: 5000		-6,967.38	-1,802.71	-2,074.76	-8,420.00
		SubTotal: Expense:1000-7999		-980,598.73	-1,130,703.40	-1,092,985.30	-1,103,739.67
		SubTotal: 240		-19,738.82	-145,407.95	86,101.68	-85,061.00

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc 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	88,637.07	111,106.88	91,440.50	91,625.17
		8181 SP ED ENTITL PER UDC	7,098.66	18,785.15	289.75	18,785.15
		8182 SP ED DISCRETNARY GRANTS	5,745.75	6,659.05		6,659.05
		8980 CONTRIB FROM UNRESTR REV	366,525.39	447,451.82	400,451.82	348,373.34
	SubTotal: 8000		468,006.87	584,002.90	492,182.07	465,442.71
	SubTotal: Revenue:8000-8999		468,006.87	584,002.90	492,182.07	465,442.71
	Expense:1000-7999					
	5000					
		5100 Subagreements for Services	178,554.73	309,338.00	301,313.00	148,070.00
		5807 CONSULTANT SERVICES	81,573.14	199,076.78	192,841.11	116,938.81
		5851 SPECIAL ED. TUITION	52,792.25	27,100.00	25,000.00	53,400.00
		5852 SPECIAL ED. RELATED SRV	166,404.08	62,727.85	41,203.00	124,863.49
		5853 PRESCHOOL TUITION		6,659.05		6,659.05
	SubTotal: 5000		-479,324.20	-604,901.68	-560,357.11	-449,931.35
	SubTotal: Expense:1000-7999		-479,324.20	-604,901.68	-560,357.11	-449,931.35
	SubTotal: 270		-11,317.33	-20,898.78	-68,175.04	15,511.36

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
	290	Occupational Therapy				
	Revenue:8000-8999					
	8000					
		8980 CONTRIB FROM UNRESTR REV	320,755.58	387,734.29	401,874.29	382,305.09
	SubTotal: 8000		320,755.58	387,734.29	401,874.29	382,305.09
	SubTotal: Revenue:8000-8999		320,755.58	387,734.29	401,874.29	382,305.09
	Expense:1000-7999					
	2000					
		2121 Occupational Therapist	221,471.88	262,624.99	259,927.70	261,581.37
		2153 BEHAVIOR TECHNICIAN ADDL COMP	1,425.60			
	SubTotal: 2000		-222,897.48	-262,624.99	-259,927.70	-261,581.37
	3000					
		3202 PUB EMPL RETIRE SYS CLASS	51,049.46	66,834.05	65,943.73	69,789.91
		3312 OASDI/FICA - CLASSIFIED	13,415.23	16,093.94	15,757.38	16,218.04
		3322 MEDICARE - CLASSIFIED	3,137.42	3,804.95	3,685.19	3,792.93
		3402 HLTH & WELFARE BNFT CLASS	17,911.40	22,168.73	19,668.84	19,634.78
		3502 ST UNEMPL INSUR CLASS	1,081.86	1,394.95	1,270.79	130.79
		3602 WORKERS COMP INSUR CLASS	6,061.55	6,458.81	5,885.20	4,893.40
		3902 OTHR BENEFITS, CLASS POST			-34.07	
	SubTotal: 3000		-92,656.92	-116,755.43	-112,177.06	-114,459.85
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	4,164.25	3,598.96	2,462.64	4,298.96
		4315 TEST	1,724.53	1,024.53	795.55	1,724.53
	SubTotal: 4000		-5,888.78	-4,623.49	-3,258.19	-6,023.49
	5000					
		5200 TRAVEL AND CONFERENCES		3,590.00	3,590.00	
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	240.38	140.38	29.97	240.38

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Fund Manageme nt	Description Summary By Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
290	Occupational Therapy				
	Expense:1000-7999				
	5000				
(Continued...)					
	SubTotal: 5000	-240.38	-3,730.38	-3,619.97	-240.38
	SubTotal: Expense:1000-7999	-321,683.56	-387,734.29	-378,982.92	-382,305.09
	SubTotal: 290	-927.98	0.00	22,891.37	0.00

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
291	BEHAVIOR THERAPY					
	Revenue:8000-8999					
	8000					
		8980 CONTRIB FROM UNRESTR REV	567,737.03	544,948.04	597,670.82	614,767.75
	SubTotal: 8000		567,737.03	544,948.04	597,670.82	614,767.75
	SubTotal: Revenue:8000-8999		567,737.03	544,948.04	597,670.82	614,767.75
	Expense:1000-7999					
	2000					
		2123 BEHAVIOR TECHNICIAN	233,138.54	208,010.84	200,683.94	265,039.92
		2124 Behavior Manager	153,049.03	158,846.55	158,461.00	158,461.00
		2153 BEHAVIOR TECHNICIAN ADDL COMP	521.26	1,673.98	1,653.56	
	SubTotal: 2000		-386,708.83	-368,531.37	-360,798.50	-423,500.92
	3000					
		3202 PUB EMPL RETIRE SYS CLASS	83,491.64	91,287.82	87,695.89	112,778.75
		3312 OASDI/FICA - CLASSIFIED	23,813.34	22,788.52	21,501.89	26,496.98
		3322 MEDICARE - CLASSIFIED	5,573.94	5,733.00	5,200.05	6,196.87
		3402 HLTH & WELFARE BNFT CLASS	48,804.73	39,498.39	36,893.42	32,268.95
		3502 ST UNEMPL INSUR CLASS	1,922.15	2,012.18	1,793.10	213.68
		3602 WORKERS COMP INSUR CLASS	10,768.96	8,534.18	8,304.28	7,994.81
		3902 OTHR BENEFITS, CLASS POST	5,562.30	2,842.60	3,907.88	3,869.80
	SubTotal: 3000		-179,937.06	-172,696.69	-165,296.51	-189,819.84
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	891.14	1,680.00	1,650.00	982.99
		4350 NON INSTRUCTIONL SUPPLIES		202.00	197.33	174.00
		4354 PRINTING				90.00
	SubTotal: 4000		-891.14	-1,882.00	-1,847.33	-1,246.99
	5000					

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23-24 General Fund Budget by Program

Fund Management		Description Object				
Summary By	21-22 Actuals		22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget	
		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt	
01	GENERAL FUND					
291	BEHAVIOR THERAPY					
	Expense:1000-7999					
	5000					
(Continued...)						
	5200 TRAVEL AND CONFERENCES		1,837.98	1,837.98		
	5300 DUES AND MEMBERSHIPS	200.00			200.00	
	SubTotal: 5000	-200.00	-1,837.98	-1,837.98	-200.00	
	SubTotal: Expense:1000-7999	-567,737.03	-544,948.04	-529,780.32	-614,767.75	
	SubTotal: 291	0.00	0.00	67,890.50	0.00	

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
			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	16,185.00	17,372.00	15,070.00	17,372.00
	SubTotal: 8000		16,185.00	17,372.00	15,070.00	17,372.00
	SubTotal: Revenue:8000-8999		16,185.00	17,372.00	15,070.00	17,372.00
	Expense:1000-7999					
	5000					
		5200 TRAVEL AND CONFERENCES	4,805.00	17,372.00	17,372.00	
		5807 CONSULTANT SERVICES	11,380.00			17,372.00
	SubTotal: 5000		-16,185.00	-17,372.00	-17,372.00	-17,372.00
	SubTotal: Expense:1000-7999		-16,185.00	-17,372.00	-17,372.00	-17,372.00
	SubTotal: 310		0.00	0.00	-2,302.00	0.00

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc 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	54.12	58.05	1.72	58.05
		8980 CONTRIB FROM UNRESTR REV	500,811.43	697,789.30	762,648.11	598,871.17
	SubTotal: 8000		500,865.55	697,847.35	762,649.83	598,929.22
	SubTotal: Revenue:8000-8999		500,865.55	697,847.35	762,649.83	598,929.22
	Expense:1000-7999					
	1000					
		1303 DIRECTOR SALARY	185,612.54	201,245.56	201,245.56	201,245.40
		1353 DIRECTOR, ADDL.COMP	845.10	648.00	712.80	777.60
	SubTotal: 1000		-186,457.64	-201,893.56	-201,958.36	-202,023.00
	2000					
		2401 CLERICAL SALARIES	91,362.56	96,680.51	95,797.92	95,797.92
		2471 CLERICAL, SUBSTITUTE	234.00	1,900.00	97.92	1,900.00
	SubTotal: 2000		-91,596.56	-98,580.51	-95,895.84	-97,697.92
	3000					
		3101 ST TEACH RETIRE SYS CERT	31,405.67	39,129.06	38,438.32	38,437.87
		3202 PUB EMPL RETIRE SYS CLASS	20,472.96	24,996.85	24,303.95	25,558.89
		3312 OASDI/FICA - CLASSIFIED	5,595.73	6,462.65	5,849.90	6,057.28
		3321 MEDICARE - CERTIFICATED	2,505.57	3,023.49	2,712.29	2,929.34
		3322 MEDICARE - CLASSIFIED	1,308.65	1,511.82	1,368.12	1,416.62
		3401 HLTH & WELFARE BNFT CERT	12,412.62	13,076.44	12,600.12	12,600.03
		3402 HLTH & WELFARE BNFT CLASS	11,515.31	12,330.14	11,931.96	11,931.96
		3501 ST UNEMPL INSUR CERT	864.06	1,042.82	935.32	101.01
		3502 ST UNEMPL INSUR CLASS	451.29	521.46	471.81	48.84
		3601 WORKERS COMP INSUR CERT	4,840.69	4,827.59	4,331.50	3,779.24
		3602 WORKERS COMP INSUR CLASS	2,528.38	2,413.83	2,184.82	1,827.63

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
320	SPECIAL ED. ADMIN					
	Expense:1000-7999					
	3000					
(Continued...)						
	SubTotal: 3000		-93,900.93	-109,336.15	-105,128.11	-104,688.71
	4000					
	4230	OTHR BOOKS-NO STUDENT USE	319.92	319.92		319.92
	4315	TEST	970.11	970.11		970.11
	4320	12	1,599.60	717.33	717.33	-1,599.60
	4350	NON INSTRUCTIONL SUPPLIES	4,008.38	3,622.93	731.58	3,622.93
	SubTotal: 4000		-6,898.01	-5,630.29	-1,448.91	-3,313.36
	5000					
	5100	Subagreements for Services	27,556.70	52,085.00	42,475.00	47,200.00
	5200	TRAVEL AND CONFERENCES	2,963.68	6,074.27	6,011.17	2,967.61
	5300	DUES AND MEMBERSHIPS	1,812.57	1,812.57	1,625.00	1,812.57
	5635	CONTRACT EQUIPMENT REPAIR		100.00		100.00
	5807	CONSULTANT SERVICES	55,749.11	3,920.05	3,375.00	3,920.05
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	96.00	2,295.00	2,295.00	96.00
	5819	OTHER SVC./OPERATING EXP	1,285.07			
	5822	LEGAL FEES - OTHER OTHER	11,506.00	25,000.00	25,000.00	25,000.00
	5843	SPEC.ED.TRANSP.-PRIVATE	50,000.00	29,800.00	29,800.00	50,000.00
	5851	SPECIAL ED. TUITION		25,000.00	25,000.00	
	5852	SPECIAL ED. RELATED SRV		78,215.00	71,867.00	
	5906	POSTAGE		110.00	17.45	110.00
	SubTotal: 5000		-150,969.13	-224,411.89	-207,465.62	-131,206.23
	7000					
	7142	OTHR TUIT EX-COST TO CNTY	31,436.80	58,000.00	27,190.99	60,000.00
	SubTotal: 7000		-31,436.80	-58,000.00	-27,190.99	-60,000.00
	SubTotal: Expense:1000-7999		-561,259.07	-697,852.40	-639,087.83	-598,929.22

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
320	SPECIAL ED. ADMIN					
(Continued...)						
	SubTotal: 320		-60,393.52	-5.05	123,562.00	0.00

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
330	SCHOOL ADMINISTRATION					
	Expense:1000-7999					
	1000					
		1302 PRINCIPAL SALARY	714,731.24	716,136.00	756,663.26	763,357.04
		1304 ASST PRINCIPAL SALARY	163,338.34	170,222.00	163,283.24	169,515.44
		1306 OTHER CERT ADMIN	720.00			
		1352 PRINCIPAL,ADDL.COMP	4,320.00	864.00	4,038.00	3,456.00
		1354 ASST PRINC, ADDL. COMP	3,000.00	864.00	72.00	864.00
	SubTotal: 1000		-886,109.58	-888,086.00	-924,056.50	-937,192.48
	2000					
		2401 CLERICAL SALARIES	354,971.74	348,796.88	348,796.88	355,851.06
		2451 CLERICAL, ADDL. COMP	1,008.00	2,989.59	3,156.25	500.00
		2471 CLERICAL, SUBSTITUTE	5,183.93	7,608.00	3,709.98	7,607.58
	SubTotal: 2000		-361,163.67	-359,394.47	-355,663.11	-363,958.64
	3000					
		3101 ST TEACH RETIRE SYS CERT	149,077.02	176,211.65	175,538.48	178,178.65
		3202 PUB EMPL RETIRE SYS CLASS	79,076.97	92,290.24	88,943.19	94,941.06
		3312 OASDI/FICA - CLASSIFIED	22,357.17	23,658.42	21,605.34	22,697.41
		3321 MEDICARE - CERTIFICATED	12,673.69	13,421.75	12,882.09	13,618.38
		3322 MEDICARE - CLASSIFIED	5,228.72	5,532.62	5,052.82	5,308.25
		3401 HLTH & WELFARE BNFT CERT	48,682.98	52,962.17	48,103.80	50,700.50
		3402 HLTH & WELFARE BNFT CLASS	34,384.48	37,564.21	44,572.11	44,572.11
		3501 ST UNEMPL INSUR CERT	4,370.33	4,628.78	4,442.32	469.59
		3502 ST UNEMPL INSUR CLASS	1,803.02	1,908.27	1,742.36	183.03
		3601 WORKERS COMP INSUR CERT	24,485.35	21,433.03	20,572.17	17,569.54
		3602 WORKERS COMP INSUR CLASS	10,101.90	8,836.14	8,069.36	6,848.38
		3702 OPEB, ALLOCATED, CLASSIFIED	706.80	589.00	647.90	589.00
		3901 OTHR BENEFITS, CERT POST	2,004.60	2,386.25	1,837.55	2,004.61
		3902 OTHR BENEFITS, CLASS POST	5,862.02	6,135.00	1,935.00	2,128.50
	SubTotal: 3000		-400,815.05	-447,557.53	-435,944.49	-439,809.01

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District 07 Hillsborough Elementary School District
23-24 General Fund Budget by Program

Fund Manageme nt	Description		21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
	Summary By	Object				
01	GENERAL FUND					
330	SCHOOL ADMINISTRATION					
	Expense:1000-7999					
(Continued...)						
4000						
	4230	OTHR BOOKS-NO STUDENT USE	168.85	126.88	126.88	127.00
	4350	NON INSTRUCTIONL SUPPLIES	8,472.69	5,110.54	6,132.10	4,836.40
	4450	INVNTRD NON-INST SUPPLY	692.45		3,059.30	
	SubTotal: 4000		-9,333.99	-5,237.42	-9,318.28	-4,963.40
5000						
	5200	TRAVEL AND CONFERENCES	5,798.00	4,578.33	-971.87	3,499.00
	5300	DUES AND MEMBERSHIPS	7,610.25	7,610.25	7,850.00	7,610.25
	5636	CONTRACT EQUIP-OVERAGES	10,894.24	16,882.06	16,962.74	16,642.00
	5818	LICENSING (SOFTWARE,MOVIE,PROD)		139.95	139.95	139.95
	5906	POSTAGE	70.79			
	SubTotal: 5000		-24,373.28	-29,210.59	-23,980.82	-27,891.20
7000						
	7439	DEBT SERV-COPIER PRINC/INTERST	44,809.96	44,819.00	46,247.79	44,818.92
	SubTotal: 7000		-44,809.96	-44,819.00	-46,247.79	-44,818.92
	SubTotal: Expense:1000-7999		-1,726,605.53	-1,774,305.01	-1,795,210.99	-1,818,633.65
	SubTotal: 330		-1,726,605.53	-1,774,305.01	-1,795,210.99	-1,818,633.65

SAN MATEO COUNTY OFFICE OF EDUCATION
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District 07 Hillsborough Elementary School District
23-24 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
	340	INSTR LEADERSHIP/INSERV				
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION	87,561.89	66,422.97	62,422.36	65,772.36
		1171 TEACHER, SUBSTITUTES	21,553.88	24,040.94	25,119.91	11,664.97
		1303 DIRECTOR SALARY	204,236.04	207,244.00	219,606.04	219,606.04
		1353 DIRECTOR, ADDL.COMP	864.00		792.00	864.00
	SubTotal: 1000		-314,215.81	-297,707.91	-307,940.31	-297,907.37
	2000					
		2151 INSTRUCT.AIDE,ADDL.COMP	3,123.80		2,158.09	
		2153 BEHAVIOR TECHNICIAN ADDL COMP	714.41			
		2171 INSTRUCT.AIDE, SUBSTITUTE	1,074.00			
		2401 CLERICAL SALARIES	84,381.08	88,888.08	88,888.08	87,888.00
		2451 CLERICAL, ADDL. COMP	480.00			
	SubTotal: 2000		-89,773.29	-88,888.08	-91,046.17	-87,888.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	51,651.64	41,716.27	56,270.69	41,944.76
		3102 ST TEACH RETIRE SYS CLASS			37.53	
		3201 PUBL EMPL RETIRE SYS CERT			190.30	
		3202 PUB EMPL RETIRE SYS CLASS	19,496.66	22,122.55	22,794.85	23,448.52
		3311 OASDI/FICA - CERTIFICATED	187.86	6,692.00	603.20	4,801.11
		3312 OASDI/FICA - CLASSIFIED	5,561.55	5,656.63	5,627.07	5,449.06
		3321 MEDICARE - CERTIFICATED	4,490.06	4,733.24	4,428.19	4,319.67
		3322 MEDICARE - CLASSIFIED	1,300.67	1,323.13	1,317.45	1,274.38
		3401 HLTH & WELFARE BNFT CERT	13,478.96	14,482.63	13,085.85	12,845.88
		3402 HLTH & WELFARE BNFT CLASS	10,991.02	12,376.64	11,604.88	11,888.28
		3501 ST UNEMPL INSUR CERT	1,548.47	1,631.64	1,527.03	148.96
		3502 ST UNEMPL INSUR CLASS	448.54	456.63	454.32	43.94
		3601 WORKERS COMP INSUR CERT	8,674.83	7,554.97	7,071.84	5,572.95
		3602 WORKERS COMP INSUR CLASS	2,512.93	2,112.65	2,103.86	1,644.12

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District 07 Hillsborough Elementary School District
23-24 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
340	INSTR LEADERSHIP/INSERV					
	Expense:1000-7999					
	3000					
(Continued...)						
	SubTotal: 3000		-120,343.19	-120,858.98	-127,117.06	-113,381.63
	4000					
		4230 OTHR BOOKS-NO STUDENT USE	1,401.04			
		4350 NON INSTRUCTIONL SUPPLIES	10,607.03	11,942.13	11,900.50	11,000.00
	SubTotal: 4000		-12,008.07	-11,942.13	-11,900.50	-11,000.00
	5000					
		5200 TRAVEL AND CONFERENCES	104,385.96	31,205.88	31,205.88	15,622.00
		5300 DUES AND MEMBERSHIPS	1,525.00	1,625.00	1,625.00	
		5807 CONSULTANT SERVICES	13,560.00			
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	5,621.56	4,545.68	4,545.68	6,342.25
		5906 POSTAGE	54.40			
	SubTotal: 5000		-125,146.92	-37,376.56	-37,376.56	-21,964.25
	SubTotal: Expense:1000-7999		-661,487.28	-556,773.66	-575,380.60	-532,141.25
	SubTotal: 340		-661,487.28	-556,773.66	-575,380.60	-532,141.25

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District 07 Hillsborough Elementary School District
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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
475	TITLE III - ESEA/LEP					
	Revenue:8000-8999					
	8000					
		8290 ALL OTHER FEDERAL REVENUE	2,106.00	3,128.00		3,128.00
	SubTotal: 8000		2,106.00	3,128.00	0.00	3,128.00
	SubTotal: Revenue:8000-8999		2,106.00	3,128.00	0.00	3,128.00
	Expense:1000-7999					
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	-74.13			
	SubTotal: 4000		74.13	0.00	0.00	0.00
	SubTotal: Expense:1000-7999		74.13	0.00	0.00	0.00
	SubTotal: 475		2,180.13	3,128.00	0.00	3,128.00

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District 07 Hillsborough Elementary School District
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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
476	English Learners (EL)					
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	56,984.31	55,712.00	60,042.05	59,414.20
		1151 TEACHER,ADDL.COMPENSATION	3,526.68	407.16	407.16	407.16
		1303 DIRECTOR SALARY	20,623.58	20,724.00	22,360.56	22,360.60
		1353 DIRECTOR, ADDL.COMP	93.90		79.20	86.40
	SubTotal: 1000		-81,228.47	-76,843.16	-82,888.97	-82,268.36
	3000					
		3101 ST TEACH RETIRE SYS CERT	13,725.41	15,220.03	15,816.71	15,619.00
		3311 OASDI/FICA - CERTIFICATED				25.24
		3321 MEDICARE - CERTIFICATED	1,167.21	1,155.26	1,187.48	1,202.35
		3401 HLTH & WELFARE BNFT CERT	3,302.34	3,160.65	3,419.22	3,444.92
		3501 ST UNEMPL INSUR CERT	402.55	382.00	409.59	41.47
		3601 WORKERS COMP INSUR CERT	2,255.15	1,843.88	1,896.20	1,551.20
		3901 OTHR BENEFITS, CERT POST	782.64		652.20	652.20
	SubTotal: 3000		-21,635.30	-21,761.82	-23,381.40	-22,536.38
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	2,180.13	3,128.00	2,187.87	3,128.00
	SubTotal: 4000		-2,180.13	-3,128.00	-2,187.87	-3,128.00
	5000					
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	604.14			
	SubTotal: 5000		-604.14	0.00	0.00	0.00
	SubTotal: Expense:1000-7999		-105,648.04	-101,732.98	-108,458.24	-107,932.74
	SubTotal: 476		-105,648.04	-101,732.98	-108,458.24	-107,932.74

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District 07 Hillsborough Elementary School District
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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
478	TOBACCO USE PREVEN.(TUPE)					
	Revenue:8000-8999					
	8000					
		8590 ALL OTHER STATE REVENUES	1,500.00	3,000.00	3,000.00	1,500.00
	SubTotal: 8000		1,500.00	3,000.00	3,000.00	1,500.00
	SubTotal: Revenue:8000-8999		1,500.00	3,000.00	3,000.00	1,500.00
	Expense:1000-7999					
	1000					
		1201 COUNSELOR	1,141.71	2,976.00	2,424.42	1,131.71
	SubTotal: 1000		-1,141.71	-2,976.00	-2,424.42	-1,131.71
	3000					
		3101 ST TEACH RETIRE SYS CERT	193.17	20.00	463.05	216.16
		3321 MEDICARE - CERTIFICATED	16.56	2.00	35.13	16.41
		3401 HLTH & WELFARE BNFT CERT	110.87		231.00	113.98
		3501 ST UNEMPL INSUR CERT	5.71		12.12	0.57
		3601 WORKERS COMP INSUR CERT	31.98	2.00	56.13	21.17
	SubTotal: 3000		-358.29	-24.00	-797.43	-368.29
	5000					
		5818 LICENSING (SOFTWARE,MOVIE,PROD)			646.60	
	SubTotal: 5000		0.00	0.00	-646.60	0.00
	SubTotal: Expense:1000-7999		-1,500.00	-3,000.00	-3,868.45	-1,500.00
	SubTotal: 478		0.00	0.00	-868.45	0.00

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District 07 Hillsborough Elementary School District
23-24 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc 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	4,981.07	4,800.26		
		4315 TEST	2,490.05	2,490.05	4,000.00	4,000.00
	SubTotal: 4000		-7,471.12	-7,290.31	-4,000.00	-4,000.00
	5000					
		5200 TRAVEL AND CONFERENCES	644.00	644.00	245.00	250.00
		5300 DUES AND MEMBERSHIPS			75.00	
		5906 POSTAGE		35.45	35.45	
	SubTotal: 5000		-644.00	-679.45	-355.45	-250.00
	SubTotal: Expense:1000-7999		-8,115.12	-7,969.76	-4,355.45	-4,250.00
	SubTotal: 480		-8,115.12	-7,969.76	-4,355.45	-4,250.00

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District 07 Hillsborough Elementary School District
23-24 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
510	HEALTH SERVICES					
	Expense:1000-7999					
	1000					
		1203 SCHOOL NURSE SALARIES	38,119.16	38,014.00	39,824.91	41,218.36
		1253 SCHOOL NURSE ADDL. COMP	10,052.64		693.46	
	SubTotal: 1000		-48,171.80	-38,014.00	-40,518.37	-41,218.36
	2000					
		2206 HEALTH SERVICES ASSISTANT	39,075.09			
		2251 MAINT/OPER, ADDL. COMP	198.18			
	SubTotal: 2000		-39,273.27	0.00	0.00	0.00
	3000					
		3202 PUB EMPL RETIRE SYS CLASS	8,678.84	9,560.00		
		3311 OASDI/FICA - CERTIFICATED	2,986.65	2,455.41	2,512.10	2,555.54
		3312 OASDI/FICA - CLASSIFIED	2,434.94	2,415.00		
		3321 MEDICARE - CERTIFICATED	698.49	574.02	587.55	597.67
		3322 MEDICARE - CLASSIFIED	569.46	565.00		
		3402 HLTH & WELFARE BNFT CLASS	1,641.60			
		3501 ST UNEMPL INSUR CERT	240.85	197.94	202.57	20.61
		3502 ST UNEMPL INSUR CLASS	196.36	195.00		
		3601 WORKERS COMP INSUR CERT	1,349.49	916.76	938.26	771.07
		3602 WORKERS COMP INSUR CLASS	1,100.21	902.00		
	SubTotal: 3000		-19,896.89	-17,781.13	-4,240.48	-3,944.89
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	1,576.57	6,815.43	4,240.03	1,717.50
	SubTotal: 4000		-1,576.57	-6,815.43	-4,240.03	-1,717.50
	5000					
		5819 OTHER SVC./OPERATING EXP	150.00	150.00	174.85	150.00
	SubTotal: 5000		-150.00	-150.00	-174.85	-150.00

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Fund Management	Summary By	Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
			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	-109,068.53	-62,760.56	-49,173.73	-47,030.75
		SubTotal: 510	-109,068.53	-62,760.56	-49,173.73	-47,030.75

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District 07 Hillsborough Elementary School District
23-24 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
520	GUIDANCE					
	Revenue:8000-8999					
	8000					
		8590 ALL OTHER STATE REVENUES		4,116.00	4,694.70	
		8699 ALL OTHER LOCAL REVENUE	150,530.00	151,840.00	151,840.00	150,000.00
		8980 CONTRIB FROM UNRESTR REV	11,384.47	41,878.54	29,504.03	13,456.98
	SubTotal: 8000		161,914.47	197,834.54	186,038.73	163,456.98
	SubTotal: Revenue:8000-8999		161,914.47	197,834.54	186,038.73	163,456.98
	Expense:1000-7999					
	1000					
		1201 COUNSELOR	468,221.66	477,611.00	500,173.12	535,963.29
		1202 PSYCHOLOGIST	281,706.00	506,309.82	451,373.00	451,373.00
		1251 COUNSELOR,ADDL.COMP	3,858.75	7,442.24	5,372.24	4,470.00
		1271 CERT PUPIL SUPPORT, SUBSTITUTE			32,310.67	
	SubTotal: 1000		-753,786.41	-991,363.06	-989,229.03	-991,806.29
	3000					
		3101 ST TEACH RETIRE SYS CERT	126,518.86	194,604.65	188,955.11	189,058.74
		3311 OASDI/FICA - CERTIFICATED		128.00		128.34
		3321 MEDICARE - CERTIFICATED	10,773.57	14,735.96	14,150.39	14,435.77
		3401 HLTH & WELFARE BNFT CERT	53,537.07	65,587.13	54,433.92	44,186.15
		3501 ST UNEMPL INSUR CERT	3,715.04	5,080.16	4,879.47	509.04
		3601 WORKERS COMP INSUR CERT	20,814.43	23,530.47	22,597.48	18,624.14
		3901 OTHR BENEFITS, CERT POST	4,397.52		7,191.11	3,664.60
	SubTotal: 3000		-219,756.49	-303,666.37	-292,207.48	-270,606.78
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	636.68	68.44	68.44	100.00
		4315 TEST	1,416.48	3,099.54	3,099.54	1,321.48
		4350 NON INSTRUCTIONL SUPPLIES	4,845.11	5,358.02	5,111.58	3,800.00

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District 07 Hillsborough Elementary School District
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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
520	GUIDANCE					
	Expense:1000-7999					
	4000					
(Continued...)						
	SubTotal: 4000		-6,898.27	-8,526.00	-8,279.56	-5,221.48
	5000					
		5200 TRAVEL AND CONFERENCES	1,497.46	949.00	949.00	1,497.46
		5300 DUES AND MEMBERSHIPS	516.00	516.00		516.00
		5807 CONSULTANT SERVICES	14,995.00	39,427.00	39,427.00	10,921.47
	SubTotal: 5000		-17,008.46	-40,892.00	-40,376.00	-12,934.93
	SubTotal: Expense:1000-7999		-997,449.63	-1,344,447.43	-1,330,092.07	-1,280,569.48
	SubTotal: 520		-835,535.16	-1,146,612.89	-1,144,053.34	-1,117,112.50

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Fund Manageme nt	Description Summary By Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
(Continued...)					
610	BOARD OF EDUCATION				
	Expense:1000-7999				
	2000				
	2401 CLERICAL SALARIES	43,659.17	48,639.60	48,639.60	50,778.00
	2451 CLERICAL, ADDL. COMP	442.80	288.00	316.80	345.60
	SubTotal: 2000	-44,101.97	-48,927.60	-48,956.40	-51,123.60
	3000				
	3202 PUB EMPL RETIRE SYS CLASS	9,087.07	12,217.19	12,339.95	13,547.58
	3312 OASDI/FICA - CLASSIFIED	2,705.32	2,984.35	2,966.98	3,169.67
	3322 MEDICARE - CLASSIFIED	632.73	698.27	693.87	741.28
	3402 HLTH & WELFARE BNFT CLASS	4,198.34	4,962.34	4,772.64	4,772.78
	3502 ST UNEMPL INSUR CLASS	218.08	241.06	239.19	25.58
	3602 WORKERS COMP INSUR CLASS	1,222.36	1,114.96	1,108.12	956.35
	SubTotal: 3000	-18,063.90	-22,218.17	-22,120.75	-23,213.24
	4000				
	4350 NON INSTRUCTIONL SUPPLIES	14,111.67	9,138.21	9,138.21	8,000.00
	SubTotal: 4000	-14,111.67	-9,138.21	-9,138.21	-8,000.00
	5000				
	5200 TRAVEL AND CONFERENCES	12,154.71	10,556.32	10,556.32	8,000.00
	5300 DUES AND MEMBERSHIPS	18,831.00	17,660.00	17,660.00	18,831.00
	5807 CONSULTANT SERVICES	81,378.62	-9,682.90	-9,682.90	3,000.00
	5823 AUDIT SERVICES	19,750.00	19,750.00		19,750.00
	5824 ELECTION FEES		27,782.93	27,782.93	28,000.00
	5906 POSTAGE	48.75			750.00
	SubTotal: 5000	-132,163.08	-66,066.35	-46,316.35	-78,331.00
	SubTotal: Expense:1000-7999	-208,440.62	-146,350.33	-126,531.71	-160,667.84

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District 07 Hillsborough Elementary School District
23-24 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
610		BOARD OF EDUCATION				
(Continued...)						
SubTotal: 610			-208,440.62	-146,350.33	-126,531.71	-160,667.84

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District 07 Hillsborough Elementary School District
23-24 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
620	GENERAL ADMINISTRATION					
	Expense:1000-7999					
	1000					
		1301 SUPERINTENDENT SALARY	141,949.42	142,482.00	161,932.30	153,644.52
		1351 SUPERINTENDENT,ADDL.COMP	7,199.31	6,000.00	6,622.01	7,206.96
	SubTotal: 1000		-149,148.73	-148,482.00	-168,554.31	-160,851.48
	2000					
		2401 CLERICAL SALARIES	89,052.17	98,563.06	98,563.06	101,503.37
		2451 CLERICAL, ADDL. COMP	1,045.49	360.00	396.00	732.00
		2471 CLERICAL, SUBSTITUTE	3,702.00	1,305.47	3,360.01	1,200.00
	SubTotal: 2000		-93,799.66	-100,228.53	-102,319.07	-103,435.37
	3000					
		3101 ST TEACH RETIRE SYS CERT	23,298.18	27,103.79	27,388.74	27,388.36
		3202 PUB EMPL RETIRE SYS CLASS	19,097.18	24,773.88	25,005.29	27,081.10
		3311 OASDI/FICA - CERTIFICATED		527.00		527.00
		3312 OASDI/FICA - CLASSIFIED	5,775.82	6,150.12	6,249.77	6,412.99
		3321 MEDICARE - CERTIFICATED	2,050.97	2,353.60	2,335.03	2,393.97
		3322 MEDICARE - CLASSIFIED	1,350.79	1,438.45	1,461.53	1,499.82
		3401 HLTH & WELFARE BNFT CERT	6,895.95	7,277.70	7,000.20	7,000.02
		3402 HLTH & WELFARE BNFT CLASS	9,531.33	11,154.97	10,624.29	10,723.48
		3501 ST UNEMPL INSUR CERT	707.46	811.75	805.24	82.54
		3502 ST UNEMPL INSUR CLASS	465.93	496.12	503.93	51.70
		3601 WORKERS COMP INSUR CERT	3,962.67	3,758.92	3,729.25	3,088.57
		3602 WORKERS COMP INSUR CLASS	2,609.69	2,296.56	2,334.14	1,934.97
		3901 OTHR BENEFITS, CERT POST		8,500.00		8,500.00
	SubTotal: 3000		-75,745.97	-96,642.86	-87,437.41	-96,684.52
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	29,338.16	25,400.67	24,784.72	23,605.18
		4351 SUBSCRIPTION-NON INSTRUCT	79.00	79.00	79.00	200.00

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
620	GENERAL ADMINISTRATION					
	Expense:1000-7999					
	4000					
(Continued...)						
		4354 PRINTING		333.26	333.26	4,500.00
	SubTotal: 4000		-29,417.16	-25,812.93	-25,196.98	-28,305.18
	5000					
		5200 TRAVEL AND CONFERENCES	12,274.30	22,620.39	22,620.39	12,276.00
		5300 DUES AND MEMBERSHIPS	4,415.63	4,334.64	4,334.64	4,415.63
		5807 CONSULTANT SERVICES	6,322.63	10,621.50	10,621.50	12,812.25
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	96.00			
		5819 OTHER SVC./OPERATING EXP		3,005.80	3,005.80	
		5822 LEGAL FEES - OTHER OTHER	4,692.33	7,727.06	7,727.06	9,335.57
		5906 POSTAGE				1,000.00
	SubTotal: 5000		-27,800.89	-48,309.39	-48,309.39	-39,839.45
	SubTotal: Expense:1000-7999		-375,912.41	-419,475.71	-431,817.16	-429,116.00
	SubTotal: 620		-375,912.41	-419,475.71	-431,817.16	-429,116.00

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
630	PERSONNEL MANAGEMENT					
	Expense:1000-7999					
	1000					
		1171 TEACHER, SUBSTITUTES	1,315.00	2,115.00	2,115.00	1,101.03
		1301 SUPERINTENDENT SALARY	56,779.66	56,993.00	64,772.83	61,457.81
		1307 Cert HR Manager Salary	189,844.04	196,466.00	204,550.04	212,247.04
		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		-251,202.70	-258,838.00	-274,429.87	-278,069.88
	2000					
		2171 INSTRUCT.AIDE, SUBSTITUTE	97.92		192.00	
		2401 CLERICAL SALARIES	34,603.65	36,209.87	36,209.87	36,209.86
		2471 CLERICAL, SUBSTITUTE	300.00		768.00	
	SubTotal: 2000		-35,001.57	-36,209.87	-37,169.87	-36,209.86
	3000					
		3101 ST TEACH RETIRE SYS CERT	41,580.53	49,783.23	50,097.43	51,494.53
		3202 PUB EMPL RETIRE SYS CLASS	7,744.42	9,114.44	9,186.48	9,660.79
		3311 OASDI/FICA - CERTIFICATED	11.78		35.34	68.26
		3312 OASDI/FICA - CLASSIFIED	2,170.06	2,276.06	2,304.58	2,245.01
		3321 MEDICARE - CERTIFICATED	3,572.90	3,868.40	3,595.87	4,007.36
		3322 MEDICARE - CLASSIFIED	507.52	531.83	539.03	525.04
		3401 HLTH & WELFARE BNFT CERT	11,941.50	17,466.47	16,800.00	16,800.04
		3402 HLTH & WELFARE BNFT CLASS	4,396.40	4,950.85	4,641.96	4,755.31
		3501 ST UNEMPL INSUR CERT	1,232.03	1,334.49	1,239.93	138.18
		3502 ST UNEMPL INSUR CLASS	174.96	176.00	185.88	18.11
		3601 WORKERS COMP INSUR CERT	6,902.83	6,178.79	5,742.39	5,170.05
		3602 WORKERS COMP INSUR CLASS	980.55	850.27	860.77	677.38
		3901 OTHR BENEFITS, CERT POST	650.15			
		3902 OTHR BENEFITS, CLASS POST		780.00		
	SubTotal: 3000		-81,865.63	-97,310.83	-95,229.66	-95,560.06

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
630	PERSONNEL MANAGEMENT					
	Expense:1000-7999					
	(Continued...)					
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	2,204.70	1,700.00	1,352.31	2,700.00
		4354 PRINTING				500.00
	SubTotal: 4000		-2,204.70	-1,700.00	-1,352.31	-3,200.00
	5000					
		5200 TRAVEL AND CONFERENCES	3,762.86	3,307.17	3,307.17	3,762.86
		5300 DUES AND MEMBERSHIPS	1,511.10	1,625.00	1,625.00	1,500.00
		5807 CONSULTANT SERVICES	21,648.00	8,200.00	8,200.00	7,000.00
		5817 CALSTRS PENLTY/INTEREST				350.00
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	18,967.57	15,258.45	15,258.45	34,267.57
		5819 OTHER SVC./OPERATING EXP	2,478.50	1,000.00	937.00	2,855.50
		5822 LEGAL FEES - OTHER OTHER	3,228.99			
		5826 ADVERTISING	3,097.09	9,610.44	9,610.44	5,000.00
		5831 ABSENCE MANAGEMENT 7/1/16	7,976.77	8,415.49	8,415.49	7,976.77
		5839 TB & FINGERPRINTING	2,593.38	3,327.29	3,327.29	2,651.00
		5906 POSTAGE		27.60	27.60	
	SubTotal: 5000		-65,264.26	-50,771.44	-50,708.44	-65,363.70
	SubTotal: Expense:1000-7999		-435,538.86	-444,830.14	-458,890.15	-478,403.50
	SubTotal: 630		-435,538.86	-444,830.14	-458,890.15	-478,403.50

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
640	BUSINESS SERVICES					
	Revenue:8000-8999					
	8000					
		8689 ALL OTHR FEES & CONTRACTS	126,068.83	129,850.89	129,850.90	144,618.13
	SubTotal: 8000		126,068.83	129,850.89	129,850.90	144,618.13
	SubTotal: Revenue:8000-8999		126,068.83	129,850.89	129,850.90	144,618.13
	Expense:1000-7999					
	2000					
		2301 CHIEF BUSINESS OFFICIAL	148,285.22	153,234.26	154,095.55	153,218.08
		2351 CHIEF BUS.OFF.,ADDL.COMP	864.00	871.91	792.00	864.00
		2401 CLERICAL SALARIES	257,299.75	252,037.64	252,037.64	265,123.92
		2451 CLERICAL, ADDL. COMP	864.00	720.00	792.00	10,864.00
		2471 CLERICAL, SUBSTITUTE		4,000.00	1,174.01	4,000.00
	SubTotal: 2000		-407,312.97	-410,863.81	-408,891.20	-434,070.00
	3000					
		3202 PUB EMPL RETIRE SYS CLASS	91,229.22	114,367.99	102,805.48	111,612.96
		3312 OASDI/FICA - CLASSIFIED	21,648.22	28,760.95	20,930.40	26,988.68
		3322 MEDICARE - CLASSIFIED	5,738.94	6,757.37	5,745.17	6,311.88
		3402 HLTH & WELFARE BNFT CLASS	31,264.74	32,550.37	23,746.41	22,338.20
		3502 ST UNEMPL INSUR CLASS	1,978.93	2,329.85	1,981.25	217.64
		3602 WORKERS COMP INSUR CLASS	11,088.01	10,792.08	9,174.86	8,143.16
		3902 OTHR BENEFITS, CLASS POST	936.24	780.00	2,806.70	1,233.43
	SubTotal: 3000		-163,884.30	-196,338.61	-167,190.27	-176,845.95
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	3,830.52	3,500.00	2,978.90	5,600.00
	SubTotal: 4000		-3,830.52	-3,500.00	-2,978.90	-5,600.00
	5000					

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District 07 Hillsborough Elementary School District
23-24 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
640	BUSINESS SERVICES					
	Expense:1000-7999					
	5000					
(Continued...)						
		5200 TRAVEL AND CONFERENCES		900.00	5,912.65	6,000.00
		5300 DUES AND MEMBERSHIPS		6,460.15	6,768.64	6,540.00
		5690 OTHER SERVICES			1.20	
		5807 CONSULTANT SERVICES		750.00	500.00	750.00
		5818 LICENSING (SOFTWARE,MOVIE,PROD)				15,300.00
		5819 OTHER SVC./OPERATING EXP		5,022.98	5,947.48	5,500.00
		5822 LEGAL FEES - OTHER OTHER		461.29		
		5825 COMPUTER SERVICES		32,652.00	38,479.00	38,479.00
		5826 ADVERTISING		491.93	300.00	300.00
	SubTotal: 5000		-46,738.35	-58,546.32	-19,129.97	-72,869.00
	SubTotal: Expense:1000-7999		-621,766.14	-669,248.74	-598,190.34	-689,384.95
	SubTotal: 640		-495,697.31	-539,397.85	-468,339.44	-544,766.82

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			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
650	INSURANCE					
	Revenue:8000-8999					
	8000					
		8980 CONTRIB FROM UNRESTR REV	40,140.94	35,055.52	35,438.44	35,542.11
	SubTotal: 8000		40,140.94	35,055.52	35,438.44	35,542.11
	SubTotal: Revenue:8000-8999		40,140.94	35,055.52	35,438.44	35,542.11
	Expense:1000-7999					
	3000					
		3311 OASDI/FICA - CERTIFICATED				315.21
		3321 MEDICARE - CERTIFICATED				73.72
		3501 ST UNEMPL INSUR CERT				2.55
		3601 WORKERS COMP INSUR CERT				95.11
		3701 OPEB, ALLOCATED, CERTIFICATED	154,671.57	143,513.85	144,164.60	143,513.85
		3702 OPEB, ALLOCATED, CLASSIFIED	69,789.00	63,309.04	63,749.84	63,309.04
	SubTotal: 3000		-224,460.57	-206,822.89	-207,914.44	-207,309.48
	5000					
		5450 OTHER INSURANCE	153,600.42	213,042.35	213,042.35	153,600.42
		5819 OTHER SVC./OPERATING EXP	5,778.07	6,000.00	7,883.32	6,000.00
	SubTotal: 5000		-159,378.49	-219,042.35	-220,925.67	-159,600.42
	SubTotal: Expense:1000-7999		-383,839.06	-425,865.24	-428,840.11	-366,909.90
	SubTotal: 650		-343,698.12	-390,809.72	-393,401.67	-331,367.79

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
660	IT & INSTRUCTIONAL TECHNOLOGY					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	35,000.00	35,000.00	35,000.00	35,000.00
		8912 BTW GENERAL & SP RESERVE	80,000.00			
	SubTotal: 8000		115,000.00	35,000.00	35,000.00	35,000.00
	SubTotal: Revenue:8000-8999		115,000.00	35,000.00	35,000.00	35,000.00
	Expense:1000-7999					
	2000					
		2207 IT Specialist I	106,544.00	110,573.76	109,764.00	109,764.00
		2251 MAINT/OPER, ADDL. COMP	864.00	7.91	792.00	864.00
		2257 IT Specialist I Additionl Comp	1,020.00		765.00	1,020.00
		2271 MAINT/OPERA, SUBSTITUTES	3,034.21	228.06	7,132.50	
		2303 INFORMATION TECHNOLOGY MANAGER	157,962.80	170,742.04	165,381.44	165,381.44
		2353 IT Manager Addl Comp	864.00	7.91	792.00	864.00
	SubTotal: 2000		-270,289.01	-281,559.68	-284,626.94	-277,893.44
	3000					
		3202 PUB EMPL RETIRE SYS CLASS	59,682.06	69,276.20	69,804.31	73,408.81
		3312 OASDI/FICA - CLASSIFIED	16,386.10	17,137.13	16,385.89	17,427.22
		3322 MEDICARE - CLASSIFIED	3,965.50	4,021.14	4,169.56	4,075.72
		3402 HLTH & WELFARE BNFT CLASS	11,800.42	12,408.75	12,414.28	12,697.68
		3502 ST UNEMPL INSUR CLASS	1,367.44	1,386.57	1,437.79	140.53
		3602 WORKERS COMP INSUR CLASS	7,661.30	6,421.32	6,658.53	5,258.23
		3902 OTHR BENEFITS, CLASS POST	3,190.56	21.10	2,924.68	3,190.56
	SubTotal: 3000		-104,053.38	-110,672.21	-113,795.04	-116,198.75
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	176,091.81	40,290.41	39,867.41	65,000.00
		4350 NON INSTRUCTIONL SUPPLIES	21,902.54	13,946.17	13,853.54	3,000.00

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			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
660	IT & INSTRUCTIONAL TECHNOLOGY					
	Expense:1000-7999					
	4000					
(Continued...)						
		4410 INVENTORIED INST SUPPLY	93,838.37	78,730.21	78,730.21	75,000.00
		4450 INVNTRD NON-INST SUPPLY		1,264.53	1,264.53	
	SubTotal: 4000		-291,832.72	-134,231.32	-133,715.69	-143,000.00
	5000					
		5200 TRAVEL AND CONFERENCES	1,198.00	265.00	265.00	1,000.00
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	63,230.62	72,783.40	72,783.40	120,000.00
		5905 INTERNET SERVICE (TI LIN)	13,473.03			
	SubTotal: 5000		-77,901.65	-73,048.40	-73,048.40	-121,000.00
	SubTotal: Expense:1000-7999		-744,076.76	-599,511.61	-605,186.07	-658,092.19
	SubTotal: 660		-629,076.76	-564,511.61	-570,186.07	-623,092.19

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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					
		4350 NON INSTRUCTIONL SUPPLIES	251.84	3,149.86	1,579.39	
		4420 INV CLSRM PRESENTATION SYS	47,982.33	1,343.28	1,343.28	25,000.00
	SubTotal: 4000		-48,234.17	-4,493.14	-2,922.67	-25,000.00
	5000					
		5819 OTHER SVC./OPERATING EXP		2,822.39		
	SubTotal: 5000		0.00	-2,822.39	0.00	0.00
	SubTotal: Expense:1000-7999		-48,234.17	-7,315.53	-2,922.67	-25,000.00
	SubTotal: 661		-48,234.17	-7,315.53	-2,922.67	-25,000.00

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			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc 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		10,434.80	10,434.80	
	SubTotal: 8000		0.00	10,434.80	10,434.80	0.00
	SubTotal: Revenue:8000-8999		0.00	10,434.80	10,434.80	0.00
	Expense:1000-7999					
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	43,012.29	21,496.68	21,496.68	75,000.00
	SubTotal: 4000		-43,012.29	-21,496.68	-21,496.68	-75,000.00
	SubTotal: Expense:1000-7999		-43,012.29	-21,496.68	-21,496.68	-75,000.00
	SubTotal: 662		-43,012.29	-11,061.88	-11,061.88	-75,000.00

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District 07 Hillsborough Elementary School District
23-24 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
663	FAN-Makerspace 1x(19-20)					
	Expense:1000-7999					
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	2,698.69	14,961.44	14,958.49	13,500.00
		4350 NON INSTRUCTIONL SUPPLIES	606.41	404.82	404.82	
		4410 INVENTORIED INST SUPPLY	1,479.14	1,462.11	1,462.11	
	SubTotal: 4000		-4,784.24	-16,828.37	-16,825.42	-13,500.00
	5000					
		5200 TRAVEL AND CONFERENCES	1,029.00			
		5818 LICENSING (SOFTWARE,MOVIE,PROD)		140.46	140.46	
	SubTotal: 5000		-1,029.00	-140.46	-140.46	0.00
	SubTotal: Expense:1000-7999		-5,813.24	-16,968.83	-16,965.88	-13,500.00
	SubTotal: 663		-5,813.24	-16,968.83	-16,965.88	-13,500.00

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District 07 Hillsborough Elementary School District
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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
669	IT INFRASTRUCTURE					
	Revenue:8000-8999					
	8000					
		8912 BTW GENERAL & SP RESERVE		80,000.00	80,000.00	80,000.00
	SubTotal: 8000		0.00	80,000.00	80,000.00	80,000.00
	SubTotal: Revenue:8000-8999		0.00	80,000.00	80,000.00	80,000.00
	Expense:1000-7999					
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	360.50	659.94	216.56	700.00
		4450 INVNTRD NON-INST SUPPLY		2,513.44	2,513.44	
	SubTotal: 4000		-360.50	-3,173.38	-2,730.00	-700.00
	5000					
		5200 TRAVEL AND CONFERENCES	2,005.54	805.54	700.00	806.00
		5300 DUES AND MEMBERSHIPS	120.00	120.00	120.00	120.00
		5635 CONTRACT EQUIPMENT REPAIR	1,884.52	2,160.15	2,160.15	2,000.00
		5807 CONSULTANT SERVICES		3,000.00	3,000.00	
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	102.82			82,033.00
		5901 TELEPHONE		25,934.37	25,174.01	25,935.00
		5903 FAX		1,080.00	779.28	1,080.00
		5905 INTERNET SERVICE (TI LIN)		82,000.00	82,000.00	82,000.00
		5907 CABLE TV		1,000.00	696.84	1,000.00
	SubTotal: 5000		-4,112.88	-116,100.06	-114,630.28	-194,974.00
	6000					
		6404 COMPUTER/NETWORK EQUIPMENT	241,780.42	3,096.77	3,096.77	
		6405 TELECOMMUNICATIONS EQUIPMENT	154,580.92			
	SubTotal: 6000		-396,361.34	-3,096.77	-3,096.77	0.00
	SubTotal: Expense:1000-7999		-400,834.72	-122,370.21	-120,457.05	-195,674.00

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Fund Managem nt	Summary By	Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
669		IT INFRASTRUCTURE				
(Continued...)						
SubTotal: 669			-400,834.72	-42,370.21	-40,457.05	-115,674.00

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District 07 Hillsborough Elementary School District
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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
700	ROUTINE REST. MAINTENANCE					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	2,570.00		-18,217.86	
		8980 CONTRIB FROM UNRESTR REV	1,126,217.43	1,174,741.88	1,174,741.88	1,115,154.69
	SubTotal: 8000		1,128,787.43	1,174,741.88	1,156,524.02	1,115,154.69
	SubTotal: Revenue:8000-8999		1,128,787.43	1,174,741.88	1,156,524.02	1,115,154.69
	Expense:1000-7999					
	1000					
		1301 SUPERINTENDENT SALARY	14,194.90	16,193.22	16,193.22	15,364.45
		1351 SUPERINTENDENT,ADDL.COMP	600.00	600.00	550.00	600.00
	SubTotal: 1000		-14,794.90	-16,793.22	-16,743.22	-15,964.45
	2000					
		2201 MAINTENANCE/OPERATIONS	183,322.42	186,287.86	186,287.86	198,248.28
		2251 MAINT/OPER, ADDL. COMP	27,030.00	3,064.00	792.00	3,064.00
		2271 MAINT/OPERA, SUBSTITUTES	13,872.00	30,400.00	11,400.00	19,000.00
		2301 CHIEF BUSINESS OFFICIAL	45,626.18	47,144.04	47,414.04	47,144.02
		2304 MANAGER OF MAINTENANCE/GROUNDS	153,936.00	165,116.00	165,116.00	165,116.00
		2354 Manager Maint Ground Addl Comp	864.00	504.00	792.00	864.00
	SubTotal: 2000		-424,650.60	-432,515.90	-411,801.90	-433,436.30
	3000					
		3101 ST TEACH RETIRE SYS CERT	2,329.90	2,738.88	2,738.88	2,738.84
		3202 PUB EMPL RETIRE SYS CLASS	85,982.55	102,906.38	102,906.38	109,523.62
		3312 OASDI/FICA - CLASSIFIED	24,406.37	26,048.77	22,886.71	26,892.39
		3321 MEDICARE - CERTIFICATED	203.50	229.19	232.03	225.32
		3322 MEDICARE - CLASSIFIED	5,914.90	6,113.95	5,662.88	6,289.36
		3401 HLTH & WELFARE BNFT CERT	689.56	700.00	699.96	700.00
		3402 HLTH & WELFARE BNFT CLASS	39,813.10	40,991.92	40,991.88	40,991.88

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District 07 Hillsborough Elementary School District
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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
700	ROUTINE REST. MAINTENANCE					
	Expense:1000-7999					
	3000					
(Continued...)						
		3501 ST UNEMPL INSUR CERT	70.11	79.02	79.98	7.77
		3502 ST UNEMPL INSUR CLASS	2,039.62	2,108.67	1,952.74	216.88
		3601 WORKERS COMP INSUR CERT	393.06	365.88	370.40	290.68
		3602 WORKERS COMP INSUR CLASS	11,427.59	9,762.18	9,043.47	8,114.13
		3902 OTHR BENEFITS, CLASS POST	312.12	312.00	286.11	312.07
	SubTotal: 3000		-173,582.38	-192,356.84	-187,851.42	-196,302.94
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	63,441.18	103,661.90	73,499.89	67,002.09
		4352 GAS AND OIL	11,826.32	10,150.00	8,879.45	10,150.00
		4357 MENSTRUAL PRODUCTS	4,258.45	5,408.91		5,408.91
		4450 INVNTRD NON-INST SUPPLY	31,657.03	44,577.13	28,278.21	30,500.00
	SubTotal: 4000		-111,182.98	-163,797.94	-110,657.55	-113,061.00
	5000					
		5200 TRAVEL AND CONFERENCES	975.00	50.00	630.59	
		5615 RENTAL/LEASE OF EQUIPMENT		2,500.00	616.45	2,500.00
		5630 BUILD/GROUNDS REPAIRS & IMPROV	337,843.65	209,578.57	173,735.27	328,390.00
		5635 CONTRACT EQUIPMENT REPAIR	11,244.54	31,818.78	18,286.17	15,000.00
		5807 CONSULTANT SERVICES		17,812.75	7,567.25	
		5818 LICENSING (SOFTWARE,MOVIE,PROD)		550.00	892.11	
		5819 OTHER SVC./OPERATING EXP	10,919.46	10,500.00	2,718.91	10,500.00
	SubTotal: 5000		-360,982.65	-272,810.10	-204,446.75	-356,390.00
	6000					
		6410 NEW EQUIPMENT	56,223.13	96,467.88	84,105.38	
	SubTotal: 6000		-56,223.13	-96,467.88	-84,105.38	0.00
	SubTotal: Expense:1000-7999		-1,141,416.64	-1,174,741.88	-1,015,606.22	-1,115,154.69

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Fund Managem nt	Summary By	Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
700	ROUTINE REST. MAINTENANCE					
(Continued...)						
SubTotal: 700			-12,629.21	0.00	140,917.80	0.00

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District 07 Hillsborough Elementary School District
23-24 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
710	BUILDING OPERATIONS					
	Revenue:8000-8999					
	8000					
		8689 ALL OTHR FEES & CONTRACTS	58,117.91	59,280.27	59,280.28	60,465.87
		8699 ALL OTHER LOCAL REVENUE	306.31	324,054.93	176,529.93	
	SubTotal: 8000		58,424.22	383,335.20	235,810.21	60,465.87
	SubTotal: Revenue:8000-8999		58,424.22	383,335.20	235,810.21	60,465.87
	Expense:1000-7999					
	2000					
		2151 INSTRUCT.AIDE,ADDL.COMP	5,000.00			
		2201 MAINTENANCE/OPERATIONS	309,105.05	338,203.74	356,085.75	388,426.50
		2251 MAINT/OPER, ADDL. COMP	1,572.08	511.88	1,389.60	2,171.84
		2271 MAINT/OPERA, SUBSTITUTES	12,096.00	1,700.00	1,497.60	1,700.00
		2401 CLERICAL SALARIES	4,285.60	3,587.20	3,587.20	4,394.40
		2451 CLERICAL, ADDL. COMP	1,858.42			
	SubTotal: 2000		-333,917.15	-344,002.82	-362,560.15	-396,692.74
	3000					
		3202 PUB EMPL RETIRE SYS CLASS	72,317.80	83,770.59	91,248.83	104,804.62
		3312 OASDI/FICA - CLASSIFIED	21,008.34	21,024.63	22,521.23	25,182.02
		3322 MEDICARE - CLASSIFIED	4,913.31	4,916.39	5,267.11	5,889.35
		3402 HLTH & WELFARE BNFT CLASS	15,711.06	41,859.00	19,492.90	24,031.22
		3502 ST UNEMPL INSUR CLASS	1,694.20	1,695.55	1,816.07	203.10
		3602 WORKERS COMP INSUR CLASS	9,492.34	7,852.68	8,411.20	7,598.09
		3902 OTHR BENEFITS, CLASS POST	9,457.68	62.54	8,772.10	9,469.22
	SubTotal: 3000		-134,594.73	-161,181.38	-157,529.44	-177,177.62
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	285.87	8,396.42	5,696.42	2,700.00
		4353 CUSTODIAL SUPPLIES	43,117.23	44,083.89	47,936.65	44,083.89

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
710	BUILDING OPERATIONS					
	Expense:1000-7999					
	4000					
(Continued...)						
		4450 INVNTRD NON-INST SUPPLY		20,482.35	20,482.35	53,934.53
	SubTotal: 4000		-43,403.10	-72,962.66	-74,115.42	-100,718.42
	5000					
		5501 GAS (BUILDING)	68,098.90	66,000.00	110,062.55	66,000.00
		5502 ELECTRICITY (BUILDING)	242,576.56	240,000.00	268,146.47	240,000.00
		5503 WATER-BLACK MOUNTAIN	4,606.51	6,000.00	6,798.49	6,000.00
		5504 WATER-MONTHLY	185,917.04	192,000.00	176,097.96	192,000.00
		5506 GARBAGE & TRASH	70,022.85	67,957.92	69,912.00	67,957.92
		5615 RENTAL/LEASE OF EQUIPMENT	2,992.48	6,200.00	2,992.48	6,200.00
		5635 CONTRACT EQUIPMENT REPAIR		4,000.00		4,000.00
		5636 CONTRACT EQUIP-OVERAGES	504.51		12,106.64	
		5805 BUILDING MAINT-JANITORIAL	345,360.00	355,720.80	332,940.00	355,720.80
		5807 CONSULTANT SERVICES	9,680.00	9,680.00	1,000.00	9,680.00
		5819 OTHER SVC./OPERATING EXP	3,994.78	4,653.48	4,050.00	4,653.48
		5901 TELEPHONE	23,257.97			
		5902 CELL PHONES	-64.18			
		5903 FAX	779.28			
		5904 ANYTIME MESSAGES	4,858.42			
		5906 POSTAGE	2,000.00	6,065.00	6,017.15	2,815.00
		5907 CABLE TV	676.02			
	SubTotal: 5000		-965,261.14	-958,277.20	-990,123.74	-955,027.20
	6000					
		6210 BUILDING IMPROVEMENTS		79,479.14	79,479.14	
	SubTotal: 6000		0.00	-79,479.14	-79,479.14	0.00
	7000					
		7439 DEBT SERV-COPIER PRINC/INTERST	11,665.20	12,256.00	11,332.34	12,256.00

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
710		BUILDING OPERATIONS				
		Expense:1000-7999				
		7000				
(Continued...)						
		SubTotal: 7000	-11,665.20	-12,256.00	-11,332.34	-12,256.00
		SubTotal: Expense:1000-7999	-1,488,841.32	-1,628,159.20	-1,675,140.23	-1,641,871.98
		SubTotal: 710	-1,430,417.10	-1,244,824.00	-1,439,330.02	-1,581,406.11

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Fund Management		Description Object	21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
711	Safety					
	Expense:1000-7999					
	4000					
		4350 NON INSTRUCTIONL SUPPLIES			1,943.96	
	SubTotal: 4000		0.00	0.00	-1,943.96	0.00
	SubTotal: Expense:1000-7999		0.00	0.00	-1,943.96	0.00
	SubTotal: 711		0.00	0.00	-1,943.96	0.00

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
	712	COVID 19				
	Revenue:8000-8999					
	8000					
		8290 ALL OTHER FEDERAL REVENUE		52,700.74	52,700.74	
		8699 ALL OTHER LOCAL REVENUE	300.00			
	SubTotal: 8000		300.00	52,700.74	52,700.74	0.00
	SubTotal: Revenue:8000-8999		300.00	52,700.74	52,700.74	0.00
	Expense:1000-7999					
	2000					
		2271 MAINT/OPERA, SUBSTITUTES	9,936.00	8,231.47	11,400.00	
		2451 CLERICAL, ADDL. COMP	748.52			
		2471 CLERICAL, SUBSTITUTE	106.02			
	SubTotal: 2000		-10,790.54	-8,231.47	-11,400.00	0.00
	3000					
		3102 ST TEACH RETIRE SYS CLASS	17.94			
		3312 OASDI/FICA - CLASSIFIED	662.05	506.83	706.83	
		3322 MEDICARE - CLASSIFIED	155.55	118.59	165.33	
		3502 ST UNEMPL INSUR CLASS	53.64	40.87	57.00	
		3602 WORKERS COMP INSUR CLASS	300.50	189.26	264.01	
	SubTotal: 3000		-1,189.68	-855.55	-1,193.17	0.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	3,285.07			
		4350 NON INSTRUCTIONL SUPPLIES	7,812.63		969.15	
	SubTotal: 4000		-11,097.70	0.00	-969.15	0.00
	5000					
		5200 TRAVEL AND CONFERENCES	13.10			
		5610 RENTAL/LEASE OF BUILDGS	1,896.27		8,144.22	

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Fund Manageme nt	Description		21-22 Actuals	22-23 Est Actuals	22-23 GL Actuals w/Enc Amt	23-24 Budget
	Summary By	Object				
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
712	COVID 19					
	Expense:1000-7999					
	5000					
(Continued...)						
	5805	BUILDING MAINT-JANITORIAL	1,950.00		10,650.00	
	5807	CONSULTANT SERVICES	42,356.00		792.00	
	5809	HEALTH SCREENING	344.00			
	SubTotal: 5000		-46,559.37	0.00	-19,586.22	0.00
	SubTotal: Expense:1000-7999		-69,637.29	-9,087.02	-33,148.54	0.00
	SubTotal: 712		-69,337.29	43,613.72	19,552.20	0.00

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Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
	740	GROUND OPERATIONS				
	Revenue:8000-8999					
	8000					
		8689 ALL OTHR FEES & CONTRACTS	47,762.54	48,717.79	48,717.78	49,692.14
		8699 ALL OTHER LOCAL REVENUE				4,049.35
	SubTotal: 8000		47,762.54	48,717.79	48,717.78	53,741.49
	SubTotal: Revenue:8000-8999		47,762.54	48,717.79	48,717.78	53,741.49
	Expense:1000-7999					
	1000					
		1301 SUPERINTENDENT SALARY	14,194.90	14,248.00	16,193.22	15,364.45
		1351 SUPERINTENDENT,ADDL.COMP	600.00	600.00	550.00	600.00
	SubTotal: 1000		-14,794.90	-14,848.00	-16,743.22	-15,964.45
	2000					
		2201 MAINTENANCE/OPERATIONS	223,479.00	288,156.72	280,210.38	298,671.24
		2251 MAINT/OPER, ADDL. COMP	1,119.00	11.87	1,238.40	1,352.16
		2271 MAINT/OPERA, SUBSTITUTES			374.40	
		2301 CHIEF BUSINESS OFFICIAL	22,813.15	23,712.81	23,706.99	23,572.01
	SubTotal: 2000		-247,411.15	-311,881.40	-305,530.17	-323,595.41
	3000					
		3101 ST TEACH RETIRE SYS CERT	2,329.90	2,710.58	2,738.88	2,738.84
		3202 PUB EMPL RETIRE SYS CLASS	55,432.45	77,101.31	76,397.81	85,974.49
		3312 OASDI/FICA - CLASSIFIED	14,596.35	19,217.27	18,135.30	20,270.38
		3321 MEDICARE - CERTIFICATED	203.50	215.00	232.03	225.32
		3322 MEDICARE - CLASSIFIED	3,517.15	4,499.03	4,371.50	4,740.64
		3401 HLTH & WELFARE BNFT CERT	689.56	727.77	699.96	700.00
		3402 HLTH & WELFARE BNFT CLASS	25,613.54	27,563.99	28,225.92	29,619.31
		3501 ST UNEMPL INSUR CERT	70.11	74.00	79.98	7.77
		3502 ST UNEMPL INSUR CLASS	1,212.86	1,547.23	1,507.52	163.50

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
23-24 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	21-22 Actuals	22-23 Est	22-23 GL	23-24 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
740	GROUND OPERATIONS					
	Expense:1000-7999					
	3000					
(Continued...)						
		3601 WORKERS COMP INSUR CERT		393.06	370.40	290.68
		3602 WORKERS COMP INSUR CLASS		6,795.04	6,981.19	6,116.08
		3902 OTHR BENEFITS, CLASS POST		1,484.74	3,067.35	3,346.60
	SubTotal: 3000		-112,338.26	-144,522.96	-142,807.84	-154,193.61
	4000					
		4350 NON INSTRUCTIONL SUPPLIES		24,386.36	44,927.28	38,100.21
		4352 GAS AND OIL		8,563.89	6,429.95	7,000.00
		4450 INVNTRD NON-INST SUPPLY		2,477.19	1,531.25	4,000.00
	SubTotal: 4000		-35,427.44	-62,871.76	-52,888.48	-49,100.21
	5000					
		5200 TRAVEL AND CONFERENCES		340.00	20.10	500.00
		5615 RENTAL/LEASE OF EQUIPMENT		143.03	992.25	7,260.00
		5630 BUILD/GROUNDS REPAIRS & IMPROV		46,077.57	61,044.10	51,610.00
		5635 CONTRACT EQUIPMENT REPAIR			600.00	1,000.00
		5819 OTHER SVC./OPERATING EXP		5,118.00	1,540.00	1,540.00
	SubTotal: 5000		-51,678.60	-48,138.45	-62,056.45	-61,910.00
	SubTotal: Expense:1000-7999		-461,650.35	-582,262.57	-580,026.16	-604,763.68
	SubTotal: 740		-413,887.81	-533,544.78	-531,308.38	-551,022.19

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

2023-2024 BUDGET

FUND 13

CAFETERIA FUND

	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Budget
Beginning Balance	\$ 8,088	\$ 18,789	\$ 2,500
Total Income & Transfer In	102,890	594,163	626,709
Total Expenditures & Transfer Out	<u>(92,190)</u>	<u>(610,452)</u>	<u>(626,709)</u>
Ending Balance	\$ 18,789	\$ 2,500	\$ 2,500

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
23-24 Other Funds Budget

Fund	Major Range	Summary By	Object	21-22 Actuals	22-23 Estimated Actuals	22-23 Actuals+Encumb	23-24 Budget
				GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
13	CAFETERIA FUND						
	Revenue:8000-8999						
	Federal Revenue (8100 to 8299)						
		8220	CHILD NUTRITION PROGRAMS		84,639.72	61,326.67	84,639.72
		8222	FEDERAL REIMB BREAKFAST		13,859.56	10,189.00	13,859.56
	SubTotal: Federal Revenue (8100 to 8299)			0.00	98,499.28	71,515.67	98,499.28
	Other State Revenue (8300 to 8599)						
		8520	CHILD NUTRITION		371,081.05	275,981.20	371,081.05
		8522	STATE REIMBURSMEENT-BREAKFAST		56,528.57	43,436.58	56,528.57
	SubTotal: Other State Revenue (8300 to 8599)			0.00	427,609.62	319,417.78	427,609.62
	Other Local Revenue (8600 to 8799)						
		8634	FOOD SERVICES SALES	2,799.11			
		8660	INTEREST	91.01	600.00	-723.62	600.00
	SubTotal: Other Local Revenue (8600 to 8799)			2,890.12	600.00	-723.62	600.00
	Interfund Transfers In (8900 to 8929)						
		8916	FROM GENERAL TO CAFETERIA	100,000.00	67,454.00		100,000.00
	SubTotal: Interfund Transfers In (8900 to 8929)			100,000.00	67,454.00	0.00	100,000.00
	SubTotal: Revenue:8000-8999			102,890.12	594,162.90	390,209.83	626,708.90
	Expense:1000-7999						
	Classified Salary (2000 to 2999)						
		2202	CAFETERIA WORKER SALARY		31,419.78	30,884.34	34,527.94
		2252	CAFETERIA WORKER,ADD.COMP		2,524.85	2,524.85	
		2401	CLERICAL SALARIES		81,401.16	81,040.00	89,947.90
		2451	CLERICAL, ADDL. COMP		1,717.33	1,717.33	
	SubTotal: Classified Salary (2000 to 2999)			0.00	-117,063.12	-116,166.52	-124,475.84
	Employee Benefit (3000 to 3999)						
		3202	PUB EMPL RETIRE SYS CLASS		29,280.96	28,958.30	39,264.26
		3312	OASDI/FICA - CLASSIFIED		7,223.63	7,096.85	8,903.76
		3322	MEDICARE - CLASSIFIED		1,693.31	1,663.21	2,082.34

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
23-24 Other Funds Budget

Fund	Major Range	Summary By	Object	21-22 Actuals	22-23 Estimated Actuals	22-23 Actuals+Encumb	23-24 Budget
				GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
13	CAFETERIA FUND						
	Expense:1000-7999						
	Employee Benefit (3000 to 3999)						
(Continued...)							
	3402	HLTH & WELFARE BNFT CLASS			7,688.44	7,640.47	4,990.63
	3502	ST UNEMPL INSUR CLASS			586.63	573.47	71.79
	3602	WORKERS COMP INSUR CLASS			2,713.69	2,656.11	2,686.49
	3902	OTHR BENEFITS, CLASS POST			1,829.39	1,538.28	1,861.20
SubTotal: Employee Benefit (3000 to 3999)				0.00	-51,016.05	-50,126.69	-59,860.47
	Books and Supplies (4000 to 4999)						
	4350	NON INSTRUCTIONL SUPPLIES		14,281.89	13,304.44	11,969.09	13,304.44
	4450	INVNTRD NON-INST SUPPLY		67,933.19	4,159.35	4,159.34	4,159.35
SubTotal: Books and Supplies (4000 to 4999)				-82,215.08	-17,463.79	-16,128.43	-17,463.79
	Services and Operating Expenditures (5000 to 5999)						
	5200	TRAVEL AND CONFERENCES			1,231.31	948.44	1,231.31
	5630	BUILD/GROUNDS REPAIRS & IMPROV			5,654.13	5,654.13	5,654.13
	5818	LICENSING (SOFTWARE,MOVIE,PROD)		6,673.00			
	5819	OTHER SVC./OPERATING EXP		3,301.42	418,023.36	411,551.61	418,023.36
SubTotal: Services and Operating Expenditures (5000 to 5999)				-9,974.42	-424,908.80	-418,154.18	-424,908.80
SubTotal: Expense:1000-7999				-92,189.50	-610,451.76	-600,575.82	-626,708.90
SubTotal: 13				10,700.62	-16,288.86	-210,365.99	0.00

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

2023-2024 BUDGET

FUND 17

SPECIAL RESERVE - OTHER FUND

	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Budget
Beginning Balance	\$ 582,662	\$ 588,228	\$ 599,011
Total Income & Transfer In	5,566	10,783	10,783
Total Expenditures & Transfer Out	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	\$ 588,228	\$ 599,011	\$ 609,794

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
23-24 Other Funds Budget

Fund	Major Range					
	Summary By	Object	21-22 Actuals	22-23 Estimated Actuals	22-23 Actuals+Encumb	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	b GL Actuals w/Enc Amt	Budget Amt
17	SPECIAL RESERVE FUND OTH					
	Revenue:8000-8999					
	Other Local Revenue (8600 to 8799)					
	8660	INTEREST	5,566.03	10,782.83	8,121.00	10,783.00
	SubTotal: Other Local Revenue (8600 to 8799)		5,566.03	10,782.83	8,121.00	10,783.00
	SubTotal: Revenue:8000-8999		5,566.03	10,782.83	8,121.00	10,783.00
	SubTotal: 17		5,566.03	10,782.83	8,121.00	10,783.00

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

2023-2024 BUDGET

FUND 20

SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS

	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Budget
Beginning Balance	\$ 1,392,580	\$ 1,440,915	\$ 1,500,441
Total Income & Transfer In	48,335	59,526	59,526
Total Expenditures & Transfer Out	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	\$ 1,440,915	\$ 1,500,441	\$ 1,559,967

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
23-24 Other Funds Budget

Fund	Major Range					
	Summary By	Object	21-22 Actuals	22-23 Estimated Actuals	22-23 Actuals+Encumb	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	b GL Actuals w/Enc Amt	Budget Amt
20	SPEC RSV POST EMPLMT BENEFITS					
	Revenue:8000-8999					
	Other Local Revenue (8600 to 8799)					
	8660	INTEREST	13,335.16	24,525.68	20,002.15	24,526.00
	SubTotal: Other Local Revenue (8600 to 8799)		13,335.16	24,525.68	20,002.15	24,526.00
	Interfund Transfers In (8900 to 8929)					
	8912	BTW GENERAL & SP RESERVE	35,000.00	35,000.00	35,000.00	35,000.00
	SubTotal: Interfund Transfers In (8900 to 8929)		35,000.00	35,000.00	35,000.00	35,000.00
	SubTotal: Revenue:8000-8999		48,335.16	59,525.68	55,002.15	59,526.00
	SubTotal: 20		48,335.16	59,525.68	55,002.15	59,526.00

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.

In 2022, the District passed Measure H bond for \$140 million and issued the Series A for \$34 million. This budget includes preliminary project budgets for 23-24.

HILLSBOROUGH CITY SCHOOL DISTRICT

2023-2024 BUDGET

FUND 21

BUILDING FUND

	<u>2021-22 Actuals</u>	<u>2022-23 Estimated Actuals</u>	<u>2023-24 Budget</u>
Beginning Balance	\$ 524,759	\$ -	\$ 32,629,070
Total Income & Transfer In	\$ 33,743	34,113,712	-
Total Expenditures & Transfer Out	<u>\$ (558,502)</u>	<u>(1,484,642)</u>	<u>(11,299,138)</u>
Ending Balance	\$0	\$ 32,629,070	\$ 21,329,932

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
23-24 Other Funds Budget

Fund	Major Range	Summary By	Object	21-22 Actuals	22-23 Estimated Actuals	22-23 Actuals+Encumb	23-24 Budget
				GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
21	BUILDING FUND						
	Revenue:8000-8999						
		Other Local Revenue (8600 to 8799)					
		8660 INTEREST		3,399.12	412,211.91	363,720.78	
		8699 ALL OTHER LOCAL REVENUE		30,343.86			
		SubTotal: Other Local Revenue (8600 to 8799)		33,742.98	412,211.91	363,720.78	0.00
		All Other Financing Sources (8930 to 8979)					
		8951 PROCEEDS FRM SALE OF BOND			33,701,500.00	33,701,500.00	
		SubTotal: All Other Financing Sources (8930 to 8979)		0.00	33,701,500.00	33,701,500.00	0.00
		SubTotal: Revenue:8000-8999		33,742.98	34,113,711.91	34,065,220.78	0.00
	Expense:1000-7999						
		Books and Supplies (4000 to 4999)					
		4350 NON INSTRUCTIONL SUPPLIES		979.70	44,957.52	44,957.52	
		4420 INV CLSRM PRESENTATION SYS			668,696.92	668,696.92	
		4450 INVNTRD NON-INST SUPPLY		167,919.07	37,140.26	37,140.26	
		SubTotal: Books and Supplies (4000 to 4999)		-168,898.77	-750,794.70	-750,794.70	0.00
		Services and Operating Expenditures (5000 to 5999)					
		5630 BUILD/GROUNDS REPAIRS & IMPROV		179,833.56			
		5635 CONTRACT EQUIPMENT REPAIR		167,578.33			
		5807 CONSULTANT SERVICES		34,123.12	141,122.22	96,973.47	
		5819 OTHER SVC./OPERATING EXP			50,000.00	40,000.00	
		5823 AUDIT SERVICES		4,500.00			
		SubTotal: Services and Operating Expenditures (5000 to 5999)		-386,035.01	-191,122.22	-136,973.47	0.00
		Capital Outlay (6000 to 6999)					
		6201 DATA		3,140.45			
		6202 TELEPHONE		428.24			
		6210 BUILDING IMPROVEMENTS					5,610,500.00
		6228 LEGAL FEES					20,000.00
		6233 SPECIALTY CONSULTANT					110,000.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
23-24 Other Funds Budget

Fund	Major Range	Summary By	Object	21-22 Actuals	22-23 Estimated Actuals	22-23 Actuals+Encumb	23-24 Budget
				GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
21	BUILDING FUND						
	Expense:1000-7999						
	Capital Outlay (6000 to 6999)						
(Continued...)							
	6234	PROJECT MGT(DESIGN PHASE)			541,000.00	541,000.00	
	6252	GENERAL CONTRACTOR					1,120,000.00
	6261	INSPECTION			1,725.00	1,725.00	
	6404	COMPUTER/NETWORK EQUIPMENT					244,319.00
	6405	TELECOMMUNICATIONS EQUIPMENT					244,319.00
	6410	NEW EQUIPMENT					3,950,000.00
SubTotal: Capital Outlay (6000 to 6999)				-3,568.69	-542,725.00	-542,725.00	-11,299,138.00
SubTotal: Expense:1000-7999				-558,502.47	-1,484,641.92	-1,430,493.17	-11,299,138.00
SubTotal: 21				-524,759.49	32,629,069.99	32,634,727.61	-11,299,138.00

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

2023-2024 BUDGET

FUND 25

CAPITAL FACILITIES

	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Budget
Beginning Balance	\$ 130,870	\$ 347,662	\$ 527,876
Total Income & Transfer In	219,251	180,213	180,213
Total Expenditures & Transfer Out	<u>(2,459)</u>	<u>-</u>	<u>-</u>
Ending Balance	\$ 347,662	\$ 527,876	\$ 708,089

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
23-24 Other Funds Budget

Fund	Major Range	Summary By	Object	21-22 Actuals	22-23 Estimated Actuals	22-23 Actuals+Encumb	23-24 Budget
				GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
25	CAPITAL FACILITIES FUND						
	Revenue:8000-8999						
	Other Local Revenue (8600 to 8799)						
	8660	INTEREST		2,270.54	8,736.26	5,986.42	8,736.26
	8681	MITIGATION/DEVELOPER FEES		216,980.50	171,477.07	131,107.70	171,477.07
	SubTotal: Other Local Revenue (8600 to 8799)			219,251.04	180,213.33	137,094.12	180,213.33
	SubTotal: Revenue:8000-8999			219,251.04	180,213.33	137,094.12	180,213.33
	Expense:1000-7999						
	Services and Operating Expenditures (5000 to 5999)						
	5807	CONSULTANT SERVICES		2,458.76			
	SubTotal: Services and Operating Expenditures (5000 to 5999)			-2,458.76	0.00	0.00	0.00
	SubTotal: Expense:1000-7999			-2,458.76	0.00	0.00	0.00
	SubTotal: 25			216,792.28	180,213.33	137,094.12	180,213.33

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.

In January, 2023, Bridge renewed its lease with the District with \$240,000 paid up front by August 1, 2023, with \$80,000 each year for three years.

HILLSBOROUGH CITY SCHOOL DISTRICT

2023-2024 BUDGET

FUND 40

SPECIAL RESERVE CAPITAL PROJECTS

	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Budget
Beginning Balance	\$ 168,817	\$ 91,458	\$ 15,384
Total Income & Transfer In	2,641	3,926	83,926
Total Expenditures & Transfer Out	<u>(80,000)</u>	<u>(80,000)</u>	<u>(80,000)</u>
Ending Balance	\$ 91,458	\$ 15,384	\$ 19,311

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
23-24 Other Funds Budget

Fund	Major Range					
	Summary By	Object	21-22 Actuals	22-23 Estimated Actuals	22-23 Actuals+Encumb	23-24 Budget
			GL Actuals Amt	Est Actuals Amt	b GL Actuals w/Enc Amt	Budget Amt
40	SPECIAL RESERVE FUND CAP					
	Revenue:8000-8999					
	Other Local Revenue (8600 to 8799)					
	8650	LEASES AND RENTALS				80,000.00
	8660	INTEREST	2,641.29	3,926.12	2,926.56	3,926.12
	SubTotal: Other Local Revenue (8600 to 8799)		2,641.29	3,926.12	2,926.56	83,926.12
	SubTotal: Revenue:8000-8999		2,641.29	3,926.12	2,926.56	83,926.12
	Expense:1000-7999					
	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	-80,000.00	-80,000.00	-80,000.00
	SubTotal: 40		-77,358.71	-76,073.88	-77,073.44	3,926.12
	Total		-320,724.11	32,787,229.09	32,547,505.45	-11,044,689.55

ENROLLMENT PROJECTIONS

Enrollment charts for the District, as a whole, from 1984-85 through 2022-24, are found on the next pages.

NORTH SCHOOL COMPARISON OF P2 ENROLLMENT - 1980-2023 ACTUAL AND 2023-2024 PROJECTED									
SCHOOL YEAR	TK/K	1	2	3	4	5	TOTAL TK-5	CHANGE	%
1980-81	28	33	45	50	47	59	262	-4	-.015
1981-82	26	32	31	49	52	47	237	-25	-.095
1982-83	32	33	23	31	48	49	216	-21	-.089
1983-84	32	33	31	26	61	51	234	18	.083
1984-85	21	35	35	28	31	44	194	-40	-.171
1985-86	0	0	0	0	0	0	0	-194	-1.000
1986-87	0	0	0	0	0	0	0	0	.000
1987-88	0	0	0	0	0	0	0	0	.000
1988-89	0	0	0	0	0	0	0	0	.000
1989-90	0	0	0	0	0	0	0	0	.000
1990-91	47	25	25	25	0	0	122	122	.000
1991-92	32	50	37	36	30	13	198	76	.623
1992-93	36	35	49	43	39	34	236	38	.192
1993-94	53	38	41	53	54	40	279	43	.182
1994-95	47	59	41	49	53	54	303	24	.086
1995-96	54	56	64	44	43	56	317	14	.046
1996-97	40	56	61	68	42	42	309	-8	-.025
1997-98	29	48	56	58	77	43	311	2	.006
1998-99	40	34	34	60	58	77	323	12	.039
1999-00	50	48	35	60	65	64	322	-1	-.003
2000-01	52	52	50	38	66	65	323	1	.003
2001-02	50	50	57	52	43	66	318	-5	-.015
2002-03	45	50	54	55	54	45	303	-15	-.047
2003-04	56	47	51	52	57	53	316	13	.043
2004-05	44	55	44	51	55	58	307	-9	-.028
2005-06	54	45	57	44	55	50	305	-2	-.007
2006-07	53	57	46	60	46	56	318	13	.043
2007-08	44	52	66	43	65	43	313	-5	-.016
2008-09	50	47	59	71	45	64	336	23	.073
2009-10	58	59	55	59	69	44	344	8	.024
2010-11	40	63	67	64	63	69	366	22	.064
2011-12	48	51	67	67	69	68	370	4	.011
2012-13	48	48	52	69	70	69	356	-14	-.038
2013-14	62	51	49	52	69	69	352	-4	-.011
2014-15	56	66	55	53	54	72	356	4	.011
2015-16	55	45	64	57	52	52	325	-31	-.087
2016-17	43	58	42	68	60	53	324	-1	-.003
2017-18	34	48	62	45	64	64	317	-7	-.022
2018-19	41	39	47	66	48	65	306	-18	-.056
2019-20	45	44	43	47	71	50	300	-17	-.054
2020-21	35	43	45	42	49	70	284	-16	-.053
2021-22	45	37	45	46	44	51	268	-16	-.056
2022-23	42	51	37	48	47	47	272	4	0.015
2023-24*	39	43	53	44	50	49	278	6	0.022
*projected									

SOUTH SCHOOL										
COMPARISON OF P2 ENROLLMENT - 1980-2023 ACTUAL AND 2023-2024 PROJECTED										
SCHOOL YEAR	TK	K	GRADE					TOTAL TK-5		
			1	2	3	4	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
2020-21		30	39	33	45	40	33	220	1	.005
2021-22		35	38	41	42	46	39	241	21	0.095
2022-23	9	31	37	45	46	49	50	267	26	0.108
2023-24*	18	29	31	36	46	47	48	255	-12	-0.045
*projected										

WEST SCHOOL COMPARISON OF P2 ENROLLMENT - 1980-2023 ACTUAL AND 2023-2024 PROJECTED										
SCHOOL YEAR	TK	K	1	2	3	4	5	TOTAL TK-5	CHANGE	%
1980-81		33	38	43	52	69	48	283	-31	-.099
1981-82		33	41	42	50	57	77	300	17	.060
1982-83		27	34	44	40	48	56	249	-51	-.170
1983-84		22	36	36	44	37	48	223	-26	-.104
1984-85		25	24	38	38	41	34	200	-23	-.103
1985-86		45	41	52	78	71	67	354	154	.770
1986-87		56	49	55	56	81	72	369	15	.042
1987-88		47	57	52	55	55	80	346	-23	-.062
1988-89		60	49	70	53	58	62	352	6	.017
1989-90		56	64	53	76	53	59	361	9	.026
1990-91		36	54	48	53	81	51	323	-38	-.105
1991-92		42	32	55	43	54	71	297	-26	-.080
1992-93		44	42	36	50	43	53	268	-29	-.098
1993-94		37	44	38	36	49	46	250	-18	-.067
1994-95		47	50	53	40	38	52	280	30	.120
1995-96		29	53	49	54	46	44	275	-5	-.018
1996-97		55	35	58	53	57	54	312	37	.135
1997-98		53	59	40	57	58	57	324	12	.038
1998-99		48	54	60	40	58	58	318	-6	-.019
1999-00		56	48	57	60	45	57	323	5	.016
2000-01		56	58	51	60	58	55	338	15	.046
2001-02		45	60	59	54	61	57	336	-2	-.006
2002-03		59	53	60	56	54	60	342	6	.018
2003-04		60	60	53	60	58	54	345	3	.009
2004-05		56	65	68	55	60	68	372	27	.078
2005-06		60	56	68	67	60	64	375	3	.008
2006-07		57	60	56	71	68	62	374	-1	-.003
2007-08		60	57	60	56	75	68	376	2	.005
2008-09		60	60	60	60	60	76	376	0	.000
2009-10		56	59	60	62	69	66	372	-4	-.011
2010-11		60	61	61	60	66	73	381	9	.024
2011-12		55	60	60	59	64	67	365	-16	-.042
2012-13		56	53	68	66	61	67	371	6	.016
2013-14	10	45	59	59	69	70	64	376	5	.013
2014-15		57	53	66	67	73	74	390	14	.037
2015-16		57	61	57	66	65	74	380	-10	-.026
2016-17		57	60	64	62	65	69	377	-3	-.008
2017-18		51	54	66	69	63	71	374	-3	-.008
2018-19		56	52	58	68	69	62	365	-9	-.024
2019-20		42	57	55	59	69	68	350	-15	-.041
2020-21		42	44	60	57	57	65	325	-25	-.071
2021-22		36	44	43	65	65	64	317	-8	-.025
2022-23	19	43	42	44	45	69	72	334	17	.054
2023-24*	11	36	44	43	47	48	68	297	-37	-0.111
*projected										

CROCKER SCHOOL						
COMPARISON OF P2 ENROLLMENT - 1980-2023 ACTUAL AND 2023-2024 PROJECTED						
SCHOOL YEAR	GRADE			TOTAL	CHANGE	
	6	7	8	6-8		%
1980-81	166	167	159	492	11	.023
1981-82	159	159	174	492	0	.000
1982-83	178	158	165	501	9	.018
1983-84	158	182	164	504	3	.006
1984-85	161	166	186	513	9	.018
1985-86	128	157	162	447	-66	-.129
1986-87	124	120	161	405	-42	-.094
1987-88	126	128	121	375	-30	-.074
1988-89	123	124	128	375	0	.000
1989-90	122	127	131	380	5	.013
1990-91	125	122	135	382	2	.005
1991-92	101	134	123	358	-24	-.063
1992-93	149	103	142	394	36	.101
1993-94	152	157	108	417	23	.058
1994-95	131	147	158	436	19	.046
1995-96	153	137	150	440	4	.009
1996-97	137	160	139	436	-4	-.009
1997-98	148	144	158	450	14	.032
1998-99	144	148	142	434	-16	-.036
1999-00	175	146	144	465	31	.071
2000-01	174	174	141	489	24	.052
2001-02	164	170	170	504	15	.031
2002-03	162	160	164	486	-18	-.036
2003-04	142	161	155	458	-28	-.058
2004-05	142	152	164	458	0	.000
2005-06	163	148	152	463	5	.011
2006-07	166	165	148	479	16	.035
2007-08	152	171	163	486	7	.015
2008-09	156	151	168	475	-11	-.023
2009-10	178	156	153	487	12	.025
2010-11	156	178	161	495	8	.016
2011-12	204	163	176	543	48	.097
2012-13	175	199	160	534	-9	-.017
2013-14	179	176	191	546	12	.022
2014-15	187	178	176	541	-5	-.009
2015-16	179	187	175	541	0	.000
2016-17	171	178	187	536	-5	-.009
2017-18	150	172	182	504	-32	-.060
2018-19	147	151	171	469	-35	-.069
2019-20	143	148	143	434	-35	-.075
2020-21	148	144	149	441	-28	-.060
2021-22	154	151	138	443	2	.005
2022-23	140	155	145	440	-3	-.007
2023-24*	156	145	155	456	16	0.036

*projected

HILLSBOROUGH CITY SCHOOL															
COMPARISON OF P2 ENROLLMENT - 1984-2023 ACTUAL AND 2023-2024 PROJECTED															
SCHOOL		GRADE						TOTAL				TOTAL	GRAND		
YEAR	TK	K	1	2	3	4	5	TK-5	6	7	8	6-8	TOTAL	CHG.	%
1984-85		81	93	108	106	107	122	617	161	166	186	513	1,130	-20	-.020
1985-86		77	94	97	115	111	108	602	128	157	162	447	1,049	-81	-.072
1986-87		108	82	102	102	118	111	623	124	120	161	405	1,028	-21	-.020
1987-88		107	115	82	107	105	118	634	126	128	121	375	1,009	-19	-.018
1988-89		115	112	122	90	111	110	660	123	124	128	375	1,035	26	.026
1989-90		131	120	122	132	88	118	711	122	127	131	380	1,091	56	.054
1990-91		124	140	117	135	139	89	744	125	122	135	382	1,126	35	.032
1991-92		108	123	145	114	140	138	768	101	134	123	358	1,126	0	.000
1992-93		111	119	124	142	112	144	752	149	103	142	394	1,146	20	.018
1993-94		142	115	127	128	150	120	782	152	157	108	417	1,199	53	.046
1994-95		134	158	127	139	131	158	847	131	147	158	436	1,283	84	.070
1995-96		121	153	162	134	139	142	851	153	137	150	440	1,291	8	.006
1996-97		131	131	164	166	138	147	877	137	160	139	436	1,313	22	.017
1997-98		122	145	140	162	179	142	890	148	144	158	450	1,340	27	.021
1998-99		127	127	148	151	159	181	893	144	148	142	434	1,327	-13	-.010
1999-00		142	140	134	159	160	165	900	175	146	144	465	1,365	38	.029
2000-01		152	146	146	145	160	165	914	174	174	141	489	1,403	38	.028
2001-02		125	156	158	149	150	160	898	164	170	170	504	1,402	-1	-.001
2002-03		143	134	165	152	152	149	895	162	160	164	486	1,381	-21	-.015
2003-04		151	147	141	163	160	150	912	142	161	155	458	1,370	-11	-.008
2004-05		136	158	161	144	169	172	940	142	152	164	458	1,398	28	.020
2005-06		169	139	164	161	157	168	958	163	148	152	463	1,421	23	.016
2006-07		145	173	138	170	167	162	955	166	165	148	479	1,434	13	.009
2007-08		151	149	182	136	178	163	959	152	171	163	486	1,445	11	.008
2008-09		157	160	158	190	148	182	995	156	151	168	475	1,470	25	.017
2009-10		154	163	164	169	200	154	1004	178	156	153	487	1,491	21	.014
2010-11		134	168	174	173	177	205	1031	156	178	161	495	1,526	35	.023
2011-12		140	147	171	174	181	183	996	204	163	176	543	1,539	13	.009
2012-13	9	133	145	154	183	180	186	990	175	199	160	534	1,524	-15	-.010
2013-14	10	151	142	151	160	184	183	981	179	176	191	546	1,527	3	.002
2014-15	15	149	162	151	165	170	191	1003	187	178	176	541	1,544	17	.011
2015-16	14	147	139	164	153	160	169	946	179	187	175	541	1,487	-57	-.037
2016-17	0	151	155	139	174	153	164	936	171	178	187	536	1,472	-15	-.010
2017-18	0	121	137	163	150	172	158	901	150	172	182	504	1,405	-67	-.046
2018-19	0	134	127	144	156	174	149	884	147	151	171	469	1,353	-52	-.037
2019-20	0	120	132	141	147	174	155	869	143	148	143	434	1,303	-50	-.037
2020-21	0	107	126	138	144	146	168	829	148	144	149	441	1,270	-33	-.025
2021-22	0	116	119	129	153	155	154	826	154	151	138	443	1269	-1	-0.001
2022-23	28	116	130	126	139	165	169	873	140	155	145	440	1,313	44	.035
2023-24*	29	104	118	132	137	145	165	830	156	145	155	456	1286	-27	-0.021

*projected

HILLSBOROUGH CITY SCHOOL DISTRICT

2023-24 BUDGET

AVERAGE DAILY ATTENDANCE COMPARISON PER P-2

<u>GRADE</u>	<u>2023-24 Projected</u>	<u>2022-23 P2</u>	<u>2021-22 P2</u>	<u>2020-21 P-2</u>	<u>2019-20 P-2</u>	<u>2018-19 P-2</u>	<u>2017-18 P-2</u>	<u>2016-17 P-2</u>
TK - 3	494	504	491	511	511	544	546	599
4 - 6	443	446	443	453	453	452	463	468
7 - 8	285	283	276	277	277	308	339	353
<u>Special Education - NPS</u>								
TK - 3	1	1	1	1	1	1	1	0
4 - 6	0	0	1	1	1	1	2	2
7 - 8	0	1	1	1	1	1	4	0
TOTAL DISTRICT A.D.A.	1,223	1,235	1,212	1,244	1,244	1,307	1,354	1,423

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 300 El Cerrito Ave, Hillsborough, CA 94010

Date: June 2, 2023

Adoption Date: June 2, 2023

Signed: 

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 2600 Ralston Ave,
Hillsborough, CA 94010

Date: June 7, 2023

Time: 6:00pm

Contact person for additional information on the budget reports:

Name: Joyce Shen

Title: Chief Business Official

Telephone: (650) 342-5193

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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/07/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

\$ _____

Less: Amount of total liabilities reserved in budget:

\$ _____

Estimated accrued but unfunded liabilities:

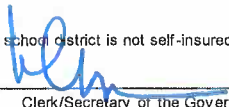
\$ _____ 0.00

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

San Mateo County School Insurance Group

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

Signed


Clerk/Secretary of the Governing Board

Date of Meeting: June 20, 2023

(Original signature required)

For additional information on this certification, please contact:

Name: Joyce Shen

Title: Chief Business Official

Telephone: (650) 342-5193

E-mail: jshen@hcsdk8.org

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2022-23 Estimated Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease- Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

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

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

			2022-23 Estimated Actuals			2023-24 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							
A. REVENUES									
1) LCFF Sources		8010-8099	25,252,835.39	1,111,069.01	26,363,904.40	26,767,708.12	1,091,587.30	27,859,295.42	5.7%
2) Federal Revenue		8100-8299	52,700.74	452,018.25	504,718.99	0.00	343,888.71	343,888.71	-31.9%
3) Other State Revenue		8300-8599	304,083.32	2,827,911.89	3,131,995.21	286,989.00	2,030,321.24	2,317,310.24	-26.0%
4) Other Local Revenue		8600-8799	4,525,298.71	3,460,968.93	7,986,267.64	4,520,511.12	3,149,860.52	7,670,371.64	-4.0%
5) TOTAL, REVENUES			30,134,918.16	7,851,968.08	37,986,886.24	31,575,208.24	6,615,657.77	38,190,866.01	0.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	13,527,692.07	4,637,332.02	18,165,024.09	13,113,183.43	4,370,850.05	17,484,033.48	-3.7%
2) Classified Salaries		2000-2999	2,574,585.60	2,440,053.40	5,014,639.00	2,703,981.92	2,571,152.33	5,275,134.25	5.2%
3) Employee Benefits		3000-3999	5,474,031.97	4,203,191.02	9,677,222.99	5,195,184.03	4,266,986.72	9,462,170.75	-2.2%
4) Books and Supplies		4000-4999	860,196.88	366,166.94	1,226,363.82	1,023,597.93	592,197.81	1,615,795.74	31.8%
5) Services and Other Operating Expenditures		5000-5999	1,939,721.09	2,026,966.92	3,966,688.01	2,203,936.30	1,817,789.96	4,021,726.26	1.4%
6) Capital Outlay		6000-6999	304,254.56	96,467.88	400,722.44	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	77,745.02	83,550.10	161,295.12	126,540.78	60,000.00	186,540.78	15.7%
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			24,758,227.19	13,853,728.28	38,611,955.47	24,366,424.39	13,678,976.87	38,045,401.26	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,376,690.97	(6,001,760.20)	(625,069.23)	7,208,783.85	(7,063,319.10)	145,464.75	-123.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
b) Transfers Out		7600-7629	102,454.00	0.00	102,454.00	135,000.00	0.00	135,000.00	31.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,533,950.61)	6,533,950.61	0.00	(6,557,559.91)	6,557,559.91	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,556,404.61)	6,533,950.61	(22,454.00)	(6,612,559.91)	6,557,559.91	(55,000.00)	144.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,179,713.64)	532,190.41	(647,523.23)	596,223.94	(505,759.19)	90,464.75	-114.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,225,336.27	321,040.34	5,546,376.61	4,045,622.63	853,230.75	4,898,853.38	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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) As of July 1 - Audited (F1a + F1b)			5,225,336.27	321,040.34	5,546,376.61	4,045,622.63	853,230.75	4,898,853.38	-11.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,225,336.27	321,040.34	5,546,376.61	4,045,622.63	853,230.75	4,898,853.38	-11.7%
2) Ending Balance, June 30 (E + F1e)			4,045,622.63	853,230.75	4,898,853.38	4,641,846.57	347,471.56	4,989,318.13	1.8%
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	198,198.68	0.00	198,198.68	336,445.00	0.00	336,445.00	69.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	853,230.76	853,230.76	0.00	347,471.57	347,471.57	-59.3%
c) Committed									
Stabilization Arrangements		9750	2,322,864.57	0.00	2,322,864.57	2,290,824.08	0.00	2,290,824.08	-1.4%
Other Commitments		9760	266,186.11	0.00	266,186.11	266,186.11	0.00	266,186.11	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,253,373.27	(.01)	1,253,373.26	1,743,391.38	(.01)	1,743,391.37	39.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	4,045,622.63	853,230.75	4,898,853.38				

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

			2022-23 Estimated Actuals			2023-24 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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			4,045,622.63	853,230.75	4,898,853.38				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			4,045,622.63	853,230.75	4,898,853.38				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	172,044.00	0.00	172,044.00	172,044.00	0.00	172,044.00	0.0%
Education Protection Account State Aid - Current Year		8012	248,756.00	0.00	248,756.00	248,756.00	0.00	248,756.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	69,350.00	0.00	69,350.00	69,350.00	0.00	69,350.00	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	23,871,132.00	0.00	23,871,132.00	25,403,114.12	0.00	25,403,114.12	6.4%
Unsecured Roll Taxes		8042	883,232.39	0.00	883,232.39	866,123.00	0.00	866,123.00	-1.9%
Prior Years' Taxes		8043	8,321.00	0.00	8,321.00	8,321.00	0.00	8,321.00	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%

Description Resource Codes Object Codes			2022-23 Estimated Actuals			2023-24 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)	
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			25,252,835.39	0.00	25,252,835.39	26,767,708.12	0.00	26,767,708.12	6.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,111,069.01	1,111,069.01	0.00	1,091,587.30	1,091,587.30	-1.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,252,835.39	1,111,069.01	26,363,904.40	26,767,708.12	1,091,587.30	27,859,295.42	5.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	262,009.21	262,009.21	0.00	262,009.21	262,009.21	0.0%
Special Education Discretionary Grants		8182	0.00	21,173.50	21,173.50	0.00	21,173.50	21,173.50	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		42,009.25	42,009.25		30,206.00	30,206.00	-28.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		17,372.00	17,372.00		17,372.00	17,372.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		3,128.00	3,128.00		3,128.00	3,128.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	52,700.74	96,326.29	149,027.03	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			52,700.74	452,018.25	504,718.99	0.00	343,888.71	343,888.71	-31.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	97,500.00	97,500.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	42,356.00	0.00	42,356.00	43,142.00	0.00	43,142.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	218,280.00	86,028.00	304,308.00	216,079.00	85,161.00	301,240.00	-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%
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		1,500.00	1,500.00	-50.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	43,447.32	2,641,383.89	2,684,831.21	27,768.00	1,943,660.24	1,971,428.24	-26.6%
TOTAL, OTHER STATE REVENUE			304,083.32	2,827,911.89	3,131,995.21	286,989.00	2,030,321.24	2,317,310.24	-26.0%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
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	2,486,336.00	2,486,336.00	0.00	2,452,923.00	2,452,923.00	-1.3%
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	82,772.48	0.00	82,772.48	51,787.00	0.00	51,787.00	-37.4%
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	130,783.63	130,783.63	0.00	131,000.00	131,000.00	0.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	449,702.21	0.00	449,702.21	472,309.09	0.00	472,309.09	5.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,992,824.02	843,849.30	4,836,673.32	3,996,415.03	565,937.52	4,562,352.55	-5.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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 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			4,525,298.71	3,460,968.93	7,986,267.64	4,520,511.12	3,149,860.52	7,670,371.64	-4.0%
TOTAL, REVENUES			30,134,918.16	7,851,968.08	37,986,886.24	31,575,208.24	6,615,657.77	38,190,866.01	0.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	10,647,895.83	4,335,788.42	14,983,684.25	10,115,674.45	4,067,453.31	14,183,127.76	-5.3%
Certificated Pupil Support Salaries		1200	952,496.24	79,856.82	1,032,353.06	951,747.07	82,409.29	1,034,156.36	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,927,300.00	221,686.78	2,148,986.78	2,045,761.91	220,987.45	2,266,749.36	5.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,527,692.07	4,637,332.02	18,165,024.09	13,113,183.43	4,370,850.05	17,484,033.48	-3.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	276,813.47	1,889,938.76	2,166,752.23	324,713.00	2,029,521.76	2,354,234.76	8.7%
Classified Support Salaries		2200	813,220.71	235,870.09	1,049,090.80	878,614.09	227,908.63	1,106,522.72	5.5%
Classified Supervisors' and Administrators' Salaries		2300	419,790.93	212,764.04	632,554.97	418,725.25	213,124.02	631,849.27	-0.1%
Clerical, Technical and Office Salaries		2400	1,064,760.49	101,480.51	1,166,241.00	1,081,929.58	100,597.92	1,182,527.50	1.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,574,585.60	2,440,053.40	5,014,639.00	2,703,981.92	2,571,152.33	5,275,134.25	5.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,531,177.71	2,509,392.07	5,040,569.78	2,406,863.67	2,524,929.73	4,931,793.40	-2.2%
PERS		3201-3202	670,315.26	586,296.05	1,256,611.31	728,283.16	669,578.65	1,397,861.81	11.2%
OASDI/Medicare/Alternative		3301-3302	440,492.65	250,708.91	691,201.56	432,587.53	264,750.95	697,338.48	0.9%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
Health and Welfare Benefits		3401-3402	1,136,546.21	585,928.42	1,722,474.63	1,071,793.00	583,093.97	1,654,886.97	-3.9%
Unemployment Insurance		3501-3502	82,355.50	36,503.77	118,859.27	8,106.40	3,937.03	12,043.43	-89.9%
Workers' Compensation		3601-3602	375,779.98	160,820.12	536,600.10	296,930.92	131,556.05	428,486.97	-20.1%
OPEB, Allocated		3701-3702	172,356.37	35,055.52	207,411.89	172,356.37	35,055.52	207,411.89	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	65,008.29	38,486.16	103,494.45	78,262.98	54,084.82	132,347.80	27.9%
TOTAL, EMPLOYEE BENEFITS			5,474,031.97	4,203,191.02	9,677,222.99	5,195,184.03	4,266,986.72	9,462,170.75	-2.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	39,016.73	39,016.73	0.00	378,999.54	378,999.54	871.4%
Books and Other Reference Materials		4200	27,453.30	319.92	27,773.22	14,786.00	319.92	15,105.92	-45.6%
Materials and Supplies		4300	703,634.18	274,253.66	977,887.84	850,877.40	182,378.35	1,033,255.75	5.7%
Noncapitalized Equipment		4400	129,109.40	52,576.63	181,686.03	157,934.53	30,500.00	188,434.53	3.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			860,196.88	366,166.94	1,226,363.82	1,023,597.93	592,197.81	1,615,795.74	31.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	361,423.00	361,423.00	0.00	195,270.00	195,270.00	-46.0%
Travel and Conferences		5200	94,803.41	53,355.37	148,158.78	72,419.39	10,322.72	82,742.11	-44.2%
Dues and Memberships		5300	45,292.03	3,192.45	48,484.48	40,873.88	7,052.57	47,926.45	-1.2%
Insurance		5400 - 5450	213,042.35	0.00	213,042.35	153,600.42	0.00	153,600.42	-27.9%
Operations and Housekeeping Services		5500	571,957.92	0.00	571,957.92	571,957.92	0.00	571,957.92	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	91,405.86	243,997.35	335,403.21	93,712.00	346,390.00	440,102.00	31.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	806,995.31	1,364,750.18	2,171,745.49	1,156,747.69	1,258,644.67	2,415,392.36	11.2%
Communications		5900	116,224.21	248.57	116,472.78	114,625.00	110.00	114,735.00	-1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,939,721.09	2,026,966.92	3,966,688.01	2,203,936.30	1,817,789.96	4,021,726.26	1.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	221,678.65	0.00	221,678.65	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	79,479.14	0.00	79,479.14	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	3,096.77	96,467.88	99,564.65	0.00	0.00	0.00	-100.0%

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

41 68908 0000000
Form 01
E8BCBA9GCU(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			304,254.56	96,467.88	400,722.44	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	58,000.00	58,000.00	0.00	60,000.00	60,000.00	3.4%
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	20,670.02	25,550.10	46,220.12	69,465.86	0.00	69,465.86	50.3%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	57,075.00	0.00	57,075.00	57,074.92	0.00	57,074.92	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			77,745.02	83,550.10	161,295.12	126,540.78	60,000.00	186,540.78	15.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
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			24,758,227.19	13,853,728.28	38,611,955.47	24,366,424.39	13,678,976.87	38,045,401.26	-1.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	67,454.00	0.00	67,454.00	100,000.00	0.00	100,000.00	48.2%
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			102,454.00	0.00	102,454.00	135,000.00	0.00	135,000.00	31.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,533,950.61)	6,533,950.61	0.00	(6,557,559.91)	6,557,559.91	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,533,950.61)	6,533,950.61	0.00	(6,557,559.91)	6,557,559.91	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(6,556,404.61)	6,533,950.61	(22,454.00)	(6,612,559.91)	6,557,559.91	(55,000.00)	144.9%

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

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	25,252,835.39	1,111,069.01	26,363,904.40	26,767,708.12	1,091,587.30	27,859,295.42	5.7%
2) Federal Revenue		8100-8299	52,700.74	452,018.25	504,718.99	0.00	343,888.71	343,888.71	-31.9%
3) Other State Revenue		8300-8599	304,083.32	2,827,911.89	3,131,995.21	286,989.00	2,030,321.24	2,317,310.24	-26.0%
4) Other Local Revenue		8600-8799	4,525,298.71	3,460,968.93	7,986,267.64	4,520,511.12	3,149,860.52	7,670,371.64	-4.0%
5) TOTAL, REVENUES			30,134,918.16	7,851,968.08	37,986,886.24	31,575,208.24	6,615,657.77	38,190,866.01	0.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	15,112,919.23	11,353,729.71	26,466,648.94	14,803,530.44	11,433,241.15	26,236,771.59	-0.9%
2) Instruction - Related Services	2000-2999		2,898,243.07	659,754.47	3,557,997.54	2,976,555.07	633,590.52	3,610,145.59	1.5%
3) Pupil Services	3000-3999		1,267,521.46	383,210.87	1,650,732.33	1,210,661.49	375,470.92	1,586,132.41	-3.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		398,091.00	14,133.00	412,224.00	389,605.32	14,988.00	404,593.32	-1.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,625,672.67	36,853.00	2,662,525.67	2,694,329.86	37,819.00	2,732,148.86	2.6%
8) Plant Services	8000-8999		2,378,034.74	1,322,497.13	3,700,531.87	2,164,851.43	1,123,867.28	3,288,718.71	-11.1%
9) Other Outgo	9000-9999		77,745.02	83,550.10	161,295.12	126,890.78	60,000.00	186,890.78	15.9%
10) TOTAL, EXPENDITURES			24,758,227.19	13,853,728.28	38,611,955.47	24,366,424.39	13,678,976.87	38,045,401.26	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,376,690.97	(6,001,760.20)	(625,069.23)	7,208,783.85	(7,063,319.10)	145,464.75	-123.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
b) Transfers Out		7600-7629	102,454.00	0.00	102,454.00	135,000.00	0.00	135,000.00	31.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,533,950.61)	6,533,950.61	0.00	(6,557,559.91)	6,557,559.91	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,556,404.61)	6,533,950.61	(22,454.00)	(6,612,559.91)	6,557,559.91	(55,000.00)	144.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,179,713.64)	532,190.41	(647,523.23)	596,223.94	(505,759.19)	90,464.75	-114.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,225,336.27	321,040.34	5,546,376.61	4,045,622.63	853,230.75	4,898,853.38	-11.7%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,225,336.27	321,040.34	5,546,376.61	4,045,622.63	853,230.75	4,898,853.38	-11.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,225,336.27	321,040.34	5,546,376.61	4,045,622.63	853,230.75	4,898,853.38	-11.7%
2) Ending Balance, June 30 (E + F1e)			4,045,622.63	853,230.75	4,898,853.38	4,641,846.57	347,471.56	4,989,318.13	1.8%
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	198,198.68	0.00	198,198.68	336,445.00	0.00	336,445.00	69.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	853,230.76	853,230.76	0.00	347,471.57	347,471.57	-59.3%
c) Committed									
Stabilization Arrangements		9750	2,322,864.57	0.00	2,322,864.57	2,290,824.08	0.00	2,290,824.08	-1.4%
Other Commitments (by Resource/Object)		9760	266,186.11	0.00	266,186.11	266,186.11	0.00	266,186.11	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,253,373.27	(.01)	1,253,373.26	1,743,391.38	(.01)	1,743,391.37	39.1%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	13,350.00	13,350.00
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	9.00	9.00
6300	Lottery: Instructional Materials	11,653.00	0.00
6546	Mental Health-Related Services	13,999.34	13,999.34
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	403,729.00	24,839.39
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	97,500.00	97,500.00
7435	Learning Recovery Emergency Block Grant	73,063.00	0.00
8210	Student Activity Funds	43,515.18	43,515.18
9010	Other Restricted Local	196,412.24	154,258.66
Total, Restricted Balance		853,230.76	347,471.57

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	98,499.28	98,499.28	0.0%
3) Other State Revenue		8300-8599	427,609.62	427,609.62	0.0%
4) Other Local Revenue		8600-8799	600.00	600.00	0.0%
5) TOTAL, REVENUES			526,708.90	526,708.90	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	117,063.12	124,475.84	6.3%
3) Employee Benefits		3000-3999	51,016.05	59,860.47	17.3%
4) Books and Supplies		4000-4999	17,463.79	17,463.79	0.0%
5) Services and Other Operating Expenditures		5000-5999	424,908.80	424,908.80	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			610,451.76	626,708.90	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(83,742.86)	(100,000.00)	19.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	67,454.00	100,000.00	48.2%
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			67,454.00	100,000.00	48.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,288.86)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,788.70	2,499.84	-86.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,788.70	2,499.84	-86.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,788.70	2,499.84	-86.7%
2) Ending Balance, June 30 (E + F1e)			2,499.84	2,499.84	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	2,499.84	2,499.84	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	2,499.84		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,499.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,499.84		
FEDERAL REVENUE					
Child Nutrition Programs		8220	98,499.28	98,499.28	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			98,499.28	98,499.28	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	427,609.62	427,609.62	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			427,609.62	427,609.62	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	600.00	600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600.00	600.00	0.0%
TOTAL, REVENUES			526,708.90	526,708.90	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	33,944.63	34,527.94	1.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	83,118.49	89,947.90	8.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			117,063.12	124,475.84	6.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	29,280.96	39,264.26	34.1%
OASDI/Medicare/Alternative		3301-3302	8,916.94	10,986.10	23.2%
Health and Welfare Benefits		3401-3402	7,688.44	4,990.63	-35.1%
Unemployment Insurance		3501-3502	586.63	71.79	-87.8%
Workers' Compensation		3601-3602	2,713.69	2,686.49	-1.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,829.39	1,861.20	1.7%
TOTAL, EMPLOYEE BENEFITS			51,016.05	59,860.47	17.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,304.44	13,304.44	0.0%
Noncapitalized Equipment		4400	4,159.35	4,159.35	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,463.79	17,463.79	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,231.31	1,231.31	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	5,654.13	5,654.13	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	418,023.36	418,023.36	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			424,908.80	424,908.80	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			610,451.76	626,708.90	2.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	67,454.00	100,000.00	48.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			67,454.00	100,000.00	48.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			67,454.00	100,000.00	48.2%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	98,499.28	98,499.28	0.0%
3) Other State Revenue		8300-8599	427,609.62	427,609.62	0.0%
4) Other Local Revenue		8600-8799	600.00	600.00	0.0%
5) TOTAL, REVENUES			526,708.90	526,708.90	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		610,451.76	626,708.90	2.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			610,451.76	626,708.90	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(83,742.86)	(100,000.00)	19.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	67,454.00	100,000.00	48.2%
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			67,454.00	100,000.00	48.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,288.86)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,788.70	2,499.84	-86.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,788.70	2,499.84	-86.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,788.70	2,499.84	-86.7%
2) Ending Balance, June 30 (E + F1e)			2,499.84	2,499.84	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	2,499.84	2,499.84	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,499.84	2,499.84
Total, Restricted Balance		2,499.84	2,499.84

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,782.83	10,783.00	0.0%
5) TOTAL, REVENUES			10,782.83	10,783.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,782.83	10,783.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,782.83	10,783.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	588,228.49	599,011.32	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			588,228.49	599,011.32	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			588,228.49	599,011.32	1.8%
2) Ending Balance, June 30 (E + F1e)			599,011.32	609,794.32	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	599,011.32	609,794.32	1.8%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	599,011.32		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			599,011.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			599,011.32		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,782.83	10,783.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,782.83	10,783.00	0.0%
TOTAL, REVENUES			10,782.83	10,783.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,782.83	10,783.00	0.0%
5) TOTAL, REVENUES			10,782.83	10,783.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,782.83	10,783.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,782.83	10,783.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	588,228.49	599,011.32	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			588,228.49	599,011.32	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			588,228.49	599,011.32	1.8%
2) Ending Balance, June 30 (E + F1e)			599,011.32	609,794.32	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	599,011.32	609,794.32	1.8%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,525.68	24,526.00	0.0%
5) TOTAL, REVENUES			24,525.68	24,526.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,525.68	24,526.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,000.00	35,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000.00	35,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59,525.68	59,526.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,440,915.50	1,500,441.18	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,440,915.50	1,500,441.18	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,440,915.50	1,500,441.18	4.1%
2) Ending Balance, June 30 (E + F1e)			1,500,441.18	1,559,967.18	4.0%
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	1,500,441.18	1,559,967.18	4.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	1,500,441.18		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,500,441.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,500,441.18		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	24,525.68	24,526.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,525.68	24,526.00	0.0%
TOTAL, REVENUES			24,525.68	24,526.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	35,000.00	35,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,000.00	35,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			35,000.00	35,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,525.68	24,526.00	0.0%
5) TOTAL, REVENUES			24,525.68	24,526.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			24,525.68	24,526.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,000.00	35,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000.00	35,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59,525.68	59,526.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,440,915.50	1,500,441.18	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,440,915.50	1,500,441.18	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,440,915.50	1,500,441.18	4.1%
2) Ending Balance, June 30 (E + F1e)			1,500,441.18	1,559,967.18	4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,500,441.18	1,559,967.18	4.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	412,211.91	0.00	-100.0%
5) TOTAL, REVENUES			412,211.91	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	750,794.70	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	191,122.22	0.00	-100.0%
6) Capital Outlay		6000-6999	542,725.00	11,299,138.00	1,981.9%
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			1,484,641.92	11,299,138.00	661.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,072,430.01)	(11,299,138.00)	953.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	33,701,500.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,701,500.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,629,069.99	(11,299,138.00)	-134.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	32,629,069.99	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	32,629,069.99	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	32,629,069.99	New
2) Ending Balance, June 30 (E + F1e)			32,629,069.99	21,329,931.99	-34.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,629,069.99	21,329,931.99	-34.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	32,629,069.99		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			32,629,069.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			32,629,069.99		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	412,211.91	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			412,211.91	0.00	-100.0%
TOTAL, REVENUES			412,211.91	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,957.52	0.00	-100.0%
Noncapitalized Equipment		4400	705,837.18	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			750,794.70	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	191,122.22	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			191,122.22	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	542,725.00	6,860,500.00	1,164.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	4,438,638.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			542,725.00	11,299,138.00	1,981.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,484,641.92	11,299,138.00	661.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	33,701,500.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			33,701,500.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			33,701,500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	412,211.91	0.00	-100.0%
5) TOTAL, REVENUES			412,211.91	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,484,641.92	11,299,138.00	661.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,484,641.92	11,299,138.00	661.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(1,072,430.01)	(11,299,138.00)	953.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	33,701,500.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,701,500.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			32,629,069.99	(11,299,138.00)	-134.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	32,629,069.99	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	32,629,069.99	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	32,629,069.99	New
2) Ending Balance, June 30 (E + F1e)			32,629,069.99	21,329,931.99	-34.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,629,069.99	21,329,931.99	-34.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	32,629,069.99	21,329,931.99
Total, Restricted Balance		32,629,069.99	21,329,931.99

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	180,213.33	180,213.33	0.0%
5) TOTAL, REVENUES			180,213.33	180,213.33	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			180,213.33	180,213.33	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			180,213.33	180,213.33	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	347,661.99	527,875.32	51.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			347,661.99	527,875.32	51.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			347,661.99	527,875.32	51.8%
2) Ending Balance, June 30 (E + F1e)			527,875.32	708,088.65	34.1%
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	527,875.32	708,088.65	34.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	527,875.32		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			527,875.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			527,875.32		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,736.26	8,736.26	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	171,477.07	171,477.07	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			180,213.33	180,213.33	0.0%
TOTAL, REVENUES			180,213.33	180,213.33	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	180,213.33	180,213.33	0.0%
5) TOTAL, REVENUES			180,213.33	180,213.33	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			180,213.33	180,213.33	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			180,213.33	180,213.33	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	347,661.99	527,875.32	51.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			347,661.99	527,875.32	51.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			347,661.99	527,875.32	51.8%
2) Ending Balance, June 30 (E + F1e)			527,875.32	708,088.65	34.1%
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	527,875.32	708,088.65	34.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	527,875.32	708,088.65
Total, Restricted Balance		527,875.32	708,088.65

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,926.12	83,926.12	2,037.6%
5) TOTAL, REVENUES			3,926.12	83,926.12	2,037.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,926.12	83,926.12	2,037.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,000.00)	(80,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,073.88)	3,926.12	-105.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,458.65	15,384.77	-83.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,458.65	15,384.77	-83.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,458.65	15,384.77	-83.2%
2) Ending Balance, June 30 (E + F1e)			15,384.77	19,310.89	25.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	15,384.77	19,310.89	25.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	15,384.77		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,384.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			15,384.77		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	80,000.00	New
Interest		8660	3,926.12	3,926.12	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,926.12	83,926.12	2,037.6%
TOTAL, REVENUES			3,926.12	83,926.12	2,037.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	80,000.00	80,000.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,000.00)	(80,000.00)	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,926.12	83,926.12	2,037.6%
5) TOTAL, REVENUES			3,926.12	83,926.12	2,037.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			3,926.12	83,926.12	2,037.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,000.00)	(80,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(76,073.88)	3,926.12	-105.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,458.65	15,384.77	-83.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,458.65	15,384.77	-83.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,458.65	15,384.77	-83.2%
2) Ending Balance, June 30 (E + F1e)			15,384.77	19,310.89	25.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	15,384.77	19,310.89	25.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,032,302.19	4,032,302.19	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,032,302.19	4,032,302.19	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,032,302.19	4,032,302.19	0.0%
2) Ending Balance, June 30 (E + F1e)			4,032,302.19	4,032,302.19	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	4,032,302.19	4,032,302.19	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,032,302.19	4,032,302.19	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,032,302.19	4,032,302.19	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,032,302.19	4,032,302.19	0.0%
2) Ending Balance, June 30 (E + F1e)			4,032,302.19	4,032,302.19	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	4,032,302.19	4,032,302.19	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	4,032,302.19	4,032,302.19
Total, Restricted Balance		4,032,302.19	4,032,302.19

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,234.75	1,234.75	1,234.75	1,234.75	1,223.00	1,223.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,234.75	1,234.75	1,234.75	1,234.75	1,223.00	1,223.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,234.75	1,234.75	1,234.75	1,234.75	1,223.00	1,223.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

41 68908 0000000
Form SIAB
E8BCBA9GCU(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					80,000.00	135,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
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								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					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								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	215,000.00	215,000.00		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			5,111,520.37	4,227,367.95	2,861,496.45	(107,436.32)	(1,236,239.67)	(3,173,628.67)	6,765,032.28	6,688,578.60
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		25,807.00	25,807.00	87,982.00	25,807.00		62,175.00	10,323.00	11,699.00
Property Taxes	8020- 8079					859,449.77	1,186,821.07	10,752,561.52	1,887,124.58	
Miscellaneous Funds	8080- 8099					4,526.88		407,500.71		
Federal Revenue	8100- 8299			13,083.19	136,073.09	(86,938.34)	895.00	108,737.77	(46,442.61)	64,796.10
Other State Revenue	8300- 8599		22,278.00	159,962.65	189,993.20	(51,531.18)	127,097.36	512,283.80	8,912.00	44,330.28
Other Local Revenue	8600- 8799		399,307.32	(14,520.41)	50,105.31	1,214,167.96	241,230.96	1,377,598.63	1,500,370.00	241,016.08
Interfund Transfers In	8910- 8929						80,000.00			
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			447,392.32	184,332.43	464,153.60	1,965,482.09	1,636,044.39	13,220,857.43	3,360,286.97	361,841.46
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		222,878.24	192,796.82	1,706,835.84	1,706,835.84	1,706,835.84	1,706,835.84	1,706,835.84	1,706,835.84
Classified Salaries	2000- 2999		211,715.25	279,258.54	478,416.05	478,416.05	478,416.05	478,416.05	478,416.05	478,416.05
Employee Benefits	3000- 3999		158,290.92	193,248.76	911,063.11	911,063.11	911,063.11	911,063.11	911,063.11	911,063.11
Books and Supplies	4000- 4999		166,393.11	450,000.00	151,538.08	92,244.43	45,904.34	53,575.07	128,842.30	38,058.15
Services	5000- 5999		452,539.35	231,053.47	254,463.43	270,847.09	222,361.97	166,133.77	305,408.01	485,432.66
Capital Outlay	6000- 6599									
Other Outgo	7000- 7499		3,734.91	32,575.04	4,830.92	7,261.22	4,048.26	15,421.84	4,830.93	4,830.93
Interfund Transfers Out	7600- 7629									35,000.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,215,551.78	1,378,932.63	3,507,147.43	3,466,667.74	3,368,629.57	3,331,445.68	3,535,396.24	3,659,636.74
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	52,978.65	(10.21)			(14.69)			(21.02)	
Accounts Receivable	9200-9299	959,948.46	119,133.02	176,069.70	66,378.97	160,747.52	8,078.00	7,427.47	292,845.16	
Due From Other Funds	9310	15,057.43		15,057.43						
Stores	9320									
Prepaid Expenditures	9330	198,198.68	128,357.37		(4,332.64)	(360.75)	(11,386.86)	(183,565.46)		
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,226,183.22	247,480.18	191,127.13	62,046.33	160,372.08	(3,308.86)	(176,137.99)	292,824.14	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(640,401.08)	363,473.14	211,630.59	(12,172.79)	(212,010.22)	201,494.96	(225,387.19)	194,168.55	(48,399.10)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	(150,925.90)		150,767.84	158.06					
Deferred Inflows of Resources	9690									
SUBTOTAL		(791,326.98)	363,473.14	362,398.43	(12,014.73)	(212,010.22)	201,494.96	(225,387.19)	194,168.55	(48,399.10)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		2,017,510.20	(115,992.96)	(171,271.30)	74,061.06	372,382.30	(204,803.82)	49,249.20	98,655.59	48,399.10
E. NET INCREASE/DECREASE (B - C + D)			(884,152.42)	(1,365,871.50)	(2,968,932.77)	(1,128,803.35)	(1,937,389.00)	9,938,660.95	(76,453.68)	(3,249,396.18)
F. ENDING CASH (A + E)			4,227,367.95	2,861,496.45	(107,436.32)	(1,236,239.67)	(3,173,628.67)	6,765,032.28	6,688,578.60	3,439,182.42
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		3,439,182.42	2,982,080.35	8,251,690.46	8,627,267.47				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	72,796.00	11,699.00	11,699.00	75,006.00	0.00		420,800.00	420,800.00
Property Taxes	8020-8079	1,214,866.56	6,462,832.29	3,633,252.33	350,000.00			26,346,908.12	26,346,908.12
Miscellaneous Funds	8080-8099	23,965.38	478,412.21		177,182.12			1,091,587.30	1,091,587.30
Federal Revenue	8100-8299	(17,217.54)	0.00	24,522.00	146,380.05			343,888.71	343,888.71
Other State Revenue	8300-8599	192,277.18	950,000.00	116,701.70	45,005.25			2,317,310.24	2,317,310.24
Other Local Revenue	8600-8799	1,458,906.00	765,658.41	(31,276.23)	467,807.61			7,670,371.64	7,670,371.64
Interfund Transfers In	8910-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,945,593.58	8,668,601.91	3,754,898.80	1,261,381.03	0.00	0.00	38,270,866.01	38,270,866.01
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,706,835.84	1,706,835.84	1,706,835.84	1,706,835.84	0.00		17,484,033.46	17,484,033.48
Classified Salaries	2000-2999	478,416.05	478,416.05	478,416.05	478,416.05			5,275,134.29	5,275,134.25
Employee Benefits	3000-3999	911,063.11	911,063.11	911,063.11	911,063.11			9,462,170.78	9,462,170.75
Books and Supplies	4000-4999	64,319.06	59,656.51	65,264.69	300,000.00			1,615,795.74	1,615,795.74
Services	5000-5999	294,100.14	261,472.96	299,913.41	778,000.00			4,021,726.26	4,021,726.26
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499	19,783.35	5,926.93	3,344.00	79,952.46			186,540.79	186,540.78
Interfund Transfers Out	7600-7629				100,000.00			135,000.00	135,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,474,517.55	3,423,371.40	3,464,837.10	4,354,267.46	0.00	0.00	38,180,401.32	38,180,401.26
D. BALANCE SHEET ITEMS									0.00
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199		(27.80)					(73.72)	
Accounts Receivable	9200-9299	67,434.54	54,097.29		(687,000.00)			265,211.67	
Due From Other Funds	9310				(15,057.00)			.43	
Stores	9320							0.00	
Prepaid Expenditures	9330	(27,910.70)	(40,830.43)	(2,775.00)	(20,613.00)			(163,417.47)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		39,523.84	13,239.06	(2,775.00)	(722,670.00)	0.00	0.00	101,720.91	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(32,298.06)	(11,140.54)	(88,290.31)	(450,188.00)			(109,118.97)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				(150,925.00)			.90	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(32,298.06)	(11,140.54)	(88,290.31)	(601,113.00)	0.00	0.00	(109,118.07)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		71,821.90	24,379.60	85,515.31	(121,557.00)	0.00	0.00	210,838.98	
E. NET INCREASE/DECREASE (B - C + D)		(457,102.07)	5,269,610.11	375,577.01	(3,214,443.43)	0.00	0.00	301,303.67	90,464.75
F. ENDING CASH (A + E)		2,982,080.35	8,251,690.46	8,627,267.47	5,412,824.04				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,412,824.04	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			5,412,824.04	4,528,670.62	3,162,799.12	101,799.13	(1,069,071.44)	(3,048,527.66)	7,864,190.63	7,745,669.73
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		25,807.00	25,807.00	87,982.00	25,807.00		62,175.00	10,323.00	11,699.00
Property Taxes	8020-8079					859,449.77	1,186,821.07	11,768,686.08	1,887,124.58	
Miscellaneous Funds	8080-8099					4,526.88		407,500.71		
Federal Revenue	8100-8299			13,083.19	136,073.09	(86,938.34)	895.00	108,737.77	(46,442.61)	64,796.10
Other State Revenue	8300-8599		22,278.00	159,962.65	189,993.20	(51,531.18)	127,097.36	512,283.80	8,912.00	44,330.28
Other Local Revenue	8600-8799		399,307.32	(14,520.41)	50,105.31	1,214,167.96	241,230.96	1,377,598.63	1,500,370.00	241,016.08
Interfund Transfers In	8910-8929						80,000.00			
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			447,392.32	184,332.43	464,153.60	1,965,482.09	1,636,044.39	14,236,981.99	3,360,286.97	361,841.46
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		222,878.24	192,796.82	1,727,823.96	1,727,823.96	1,727,823.96	1,727,823.96	1,727,823.96	1,727,823.96
Classified Salaries	2000-2999		211,715.25	279,258.54	486,050.47	486,050.47	486,050.47	486,050.47	486,050.47	486,050.47
Employee Benefits	3000-3999		158,290.92	193,248.76	924,507.79	924,507.79	924,507.79	924,507.79	924,507.79	924,507.79
Books and Supplies	4000-4999		166,393.11	450,000.00	151,538.08	92,244.43	45,904.34	53,575.07	128,842.30	38,058.15
Services	5000-5999		452,539.35	231,053.47	254,463.43	270,847.09	222,361.97	166,133.77	305,408.01	485,432.66
Capital Outlay	6000-6599				50,000.00					
Other Outgo	7000-7499		3,734.91	32,575.04	4,830.92	7,261.22	4,048.26	15,421.84	4,830.93	4,830.93
Interfund Transfers Out	7600-7629									35,000.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,215,551.78	1,378,932.63	3,599,214.65	3,508,734.96	3,410,696.79	3,373,512.90	3,577,463.46	3,701,703.96
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	52,978.65	(10.21)			(14.69)			(21.02)	
Accounts Receivable	9200-9299	959,948.46	119,132.02	176,069.70	66,378.97	160,747.52	8,078.00	7,427.47	292,845.16	
Due From Other Funds	9310	15,057.43		15,057.43						
Stores	9320									
Prepaid Expenditures	9330	198,198.68	128,357.37		(4,332.64)	(360.75)	(11,386.86)	(183,565.46)		
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,226,183.22	247,479.18	191,127.13	62,046.33	160,372.08	(3,308.86)	(176,137.99)	292,824.14	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(640,401.08)	363,473.14	211,630.59	(12,172.79)	(212,010.22)	201,494.96	(225,387.19)	194,168.55	(48,399.10)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	(150,925.90)		150,767.84	158.06					
Deferred Inflows of Resources	9690									
SUBTOTAL		(791,326.98)	363,473.14	362,398.43	(12,014.73)	(212,010.22)	201,494.96	(225,387.19)	194,168.55	(48,399.10)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		2,017,510.20	(115,993.96)	(171,271.30)	74,061.06	372,382.30	(204,803.82)	49,249.20	98,655.59	48,399.10
E. NET INCREASE/DECREASE (B - C + D)			(884,153.42)	(1,365,871.50)	(3,060,999.99)	(1,170,870.57)	(1,979,456.22)	10,912,718.29	(118,520.90)	(3,291,463.40)
F. ENDING CASH (A + E)			4,528,670.62	3,162,799.12	101,799.13	(1,069,071.44)	(3,048,527.66)	7,864,190.63	7,745,669.73	4,454,206.33
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		4,454,206.33	3,213,810.09	8,446,164.11	9,281,578.13				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	72,796.00	11,699.00	11,699.00	75,006.00			420,800.00	
Property Taxes	8020-8079	1,214,866.56	6,462,832.29	3,633,252.33	350,000.00			27,363,032.68	
Miscellaneous Funds	8080-8099	23,965.38	478,412.21		177,182.12			1,091,587.30	
Federal Revenue	8100-8299	(17,217.54)	4,811.13	24,522.00	141,568.92			343,888.71	
Other State Revenue	8300-8599	192,277.18	950,000.00	116,701.70	45,005.25			2,317,310.24	
Other Local Revenue	8600-8799	717,679.05	765,658.41	470,628.00	467,807.61			7,431,048.92	
Interfund Transfers In	8910-8929							80,000.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		2,204,366.63	8,673,413.04	4,256,803.03	1,256,569.90	0.00	0.00	39,047,667.85	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,727,823.96	1,727,823.96	1,727,823.96	1,727,823.96			17,693,914.66	
Classified Salaries	2000-2999	486,050.47	486,050.47	486,050.47	486,050.47			5,351,478.49	
Employee Benefits	3000-3999	924,507.79	924,507.79	924,507.79	924,507.79			9,596,617.58	
Books and Supplies	4000-4999	64,319.06	59,656.51	65,264.69	26,997.17			1,342,792.91	
Services	5000-5999	294,100.14	261,472.96	299,913.41	664,060.69			3,907,786.95	
Capital Outlay	6000-6599							50,000.00	
Other Outgo	7000-7499	19,783.35	5,926.93	3,344.00	81,952.46			188,540.79	
Interfund Transfers Out	7600-7629				100,000.00			135,000.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,516,584.77	3,465,438.62	3,506,904.32	4,011,392.54	0.00	0.00	38,266,131.38	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199		(27.80)					(73.72)	
Accounts Receivable	9200-9299	67,434.54	54,097.29		(687,000.00)			265,210.67	
Due From Other Funds	9310				(15,057.00)			.43	
Stores	9320							0.00	
Prepaid Expenditures	9330	(27,910.70)	(40,830.43)	(2,775.00)	(20,613.00)			(163,417.47)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		39,523.84	13,239.06	(2,775.00)	(722,670.00)	0.00	0.00	101,719.91	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(32,298.06)	(11,140.54)	(88,290.31)	(450,188.00)			(109,118.97)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				(150,925.00)			.90	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(32,298.06)	(11,140.54)	(88,290.31)	(601,113.00)	0.00	0.00	(109,118.07)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		71,821.90	24,379.60	85,515.31	(121,557.00)	0.00	0.00	210,837.98	
E. NET INCREASE/DECREASE (B - C + D)		(1,240,396.24)	5,232,354.02	835,414.02	(2,876,379.64)	0.00	0.00	992,374.45	0.00
F. ENDING CASH (A + E)		3,213,810.09	8,446,164.11	9,281,578.13	6,405,198.49				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,405,198.49	

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	26,767,708.12	3.80%	27,783,832.68	2.85%	28,576,409.85
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	286,989.00	0.00%	286,989.00	0.00%	286,989.00
4. Other Local Revenues	8600-8799	4,520,511.12	-5.42%	4,275,332.40	-11.67%	3,776,452.40
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	(6,557,559.91)	2.24%	(6,704,215.31)	1.83%	(6,826,665.54)
6. Total (Sum lines A1 thru A5c)		25,097,648.33	2.49%	25,721,938.77	0.67%	25,893,185.71
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,113,183.43		13,352,036.66
b. Step & Column Adjustment				238,853.23		78,134.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,113,183.43	1.82%	13,352,036.66	0.59%	13,430,170.66
2. Classified Salaries						
a. Base Salaries				2,703,981.92		2,745,138.65
b. Step & Column Adjustment				41,156.73		22,346.25
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,703,981.92	1.52%	2,745,138.65	0.81%	2,767,484.90
3. Employee Benefits	3000-3999	5,195,184.03	1.96%	5,297,132.92	0.58%	5,328,072.39
4. Books and Supplies	4000-4999	1,023,597.93	5.57%	1,080,663.40	-20.99%	853,854.90
5. Services and Other Operating Expenditures	5000-5999	2,203,936.30	-1.91%	2,161,736.30	-1.50%	2,129,336.30
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	126,540.78	0.00%	126,540.78	0.00%	126,540.78
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	135,000.00	0.00%	135,000.00	0.00%	135,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		24,501,424.39	1.62%	24,898,248.71	-0.51%	24,770,459.93
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		596,223.94		823,690.06		1,122,725.78

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,045,622.63		4,641,846.57		5,465,536.63
2. Ending Fund Balance (Sum lines C and D1)		4,641,846.57		5,465,536.63		6,588,262.41
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	341,445.00		205,000.00		205,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	2,290,824.08		2,295,967.88		2,294,747.57
2. Other Commitments	9760	266,186.11		266,186.11		266,186.11
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	1,743,391.38		2,698,382.64		3,822,328.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,641,846.57		5,465,536.63		6,588,262.41
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	2,290,824.08		2,295,967.88		2,294,747.57
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,743,391.38		2,698,382.64		3,822,328.73
(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	609,794.32		615,294.32		620,794.32
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		4,644,009.78		5,609,644.84		6,737,870.62
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,091,587.30	0.00%	1,091,587.30	0.00%	1,091,587.30
2. Federal Revenues	8100-8299	343,888.71	0.00%	343,888.71	0.00%	343,888.71
3. Other State Revenues	8300-8599	2,030,321.24	0.00%	2,030,321.24	0.00%	2,030,321.24
4. Other Local Revenues	8600-8799	3,149,860.52	0.19%	3,155,716.52	-0.48%	3,140,716.52
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	6,557,559.91	2.24%	6,704,215.31	1.83%	6,826,665.54
6. Total (Sum lines A1 thru A5c)		13,173,217.68	1.16%	13,325,729.08	0.81%	13,433,179.31
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,370,850.05		4,341,877.99
b. Step & Column Adjustment				(28,972.06)		56,815.22
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,370,850.05	-0.66%	4,341,877.99	1.31%	4,398,693.21
2. Classified Salaries						
a. Base Salaries				2,571,152.33		2,606,339.83
b. Step & Column Adjustment				35,187.50		26,411.89
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,571,152.33	1.37%	2,606,339.83	1.01%	2,632,751.72
3. Employee Benefits	3000-3999	4,266,986.72	0.76%	4,299,484.68	0.89%	4,337,707.80
4. Books and Supplies	4000-4999	592,197.81	-55.74%	262,129.51	-1.91%	257,129.51
5. Services and Other Operating Expenditures	5000-5999	1,817,789.96	-3.95%	1,746,050.65	-0.57%	1,736,050.65
6. Capital Outlay	6000-6999	0.00	0.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	60,000.00	3.33%	62,000.00	1.61%	63,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,678,976.87	-2.27%	13,367,882.66	0.80%	13,475,332.89
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(505,759.19)		(42,153.58)		(42,153.58)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		853,230.75		347,471.56		305,317.98
2. Ending Fund Balance (Sum lines C and D1)		347,471.56		305,317.98		263,164.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	347,471.57		305,317.98		263,164.40
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	(.01)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		347,471.56		305,317.98		263,164.40
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	27,859,295.42	3.65%	28,875,419.98	2.74%	29,667,997.15
2. Federal Revenues	8100-8299	343,888.71	0.00%	343,888.71	0.00%	343,888.71
3. Other State Revenues	8300-8599	2,317,310.24	0.00%	2,317,310.24	0.00%	2,317,310.24
4. Other Local Revenues	8600-8799	7,670,371.64	-3.12%	7,431,048.92	-6.92%	6,917,168.92
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		38,270,866.01	2.03%	39,047,667.85	0.71%	39,326,365.02
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,484,033.48		17,693,914.65
b. Step & Column Adjustment				209,881.17		134,949.22
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,484,033.48	1.20%	17,693,914.65	0.76%	17,828,863.87
2. Classified Salaries						
a. Base Salaries				5,275,134.25		5,351,478.48
b. Step & Column Adjustment				76,344.23		48,758.14
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,275,134.25	1.45%	5,351,478.48	0.91%	5,400,236.62
3. Employee Benefits	3000-3999	9,462,170.75	1.42%	9,596,617.60	0.72%	9,665,780.19
4. Books and Supplies	4000-4999	1,615,795.74	-16.90%	1,342,792.91	-17.26%	1,110,984.41
5. Services and Other Operating Expenditures	5000-5999	4,021,726.26	-2.83%	3,907,786.95	-1.09%	3,865,386.95
6. Capital Outlay	6000-6999	0.00	0.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	186,540.78	1.07%	188,540.78	0.53%	189,540.78
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	135,000.00	0.00%	135,000.00	0.00%	135,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		38,180,401.26	0.22%	38,266,131.37	-0.05%	38,245,792.82
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		90,464.75		781,536.48		1,080,572.20

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,898,853.38		4,989,318.13		5,770,854.61
2. Ending Fund Balance (Sum lines C and D1)		4,989,318.13		5,770,854.61		6,851,426.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	341,445.00		205,000.00		205,000.00
b. Restricted	9740	347,471.57		305,317.98		263,164.40
c. Committed						
1. Stabilization Arrangements	9750	2,290,824.08		2,295,967.88		2,294,747.57
2. Other Commitments	9760	266,186.11		266,186.11		266,186.11
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,743,391.37		2,698,382.64		3,822,328.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,989,318.13		5,770,854.61		6,851,426.81
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	2,290,824.08		2,295,967.88		2,294,747.57
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,743,391.38		2,698,382.64		3,822,328.73
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.01)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	609,794.32		615,294.32		620,794.32
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,644,009.77		5,609,644.84		6,737,870.62
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.16%		14.66%		17.62%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,234.75		1,223.00		1,223.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		38,180,401.26		38,266,131.37		38,245,792.82
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)						
		38,180,401.26		38,266,131.37		38,245,792.82
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		1,145,412.04		1,147,983.94		1,147,373.78
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		1,145,412.04		1,147,983.94		1,147,373.78
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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):	1,234.75	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	1,244	1,244		
Charter School				
Total ADA	1,244	1,244	0.0%	Met
Second Prior Year (2021-22)				
District Regular	1,212	1,212		
Charter School				
Total ADA	1,212	1,212	N/A	Met
First Prior Year (2022-23)				
District Regular	1,235	1,235		
Charter School		0		
Total ADA	1,235	1,235	0.0%	Met
Budget Year (2023-24)				
District Regular	1,223			
Charter School	0			
Total ADA	1,223			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

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.

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	1,270	1,268		
Charter School				
Total Enrollment	1,270	1,268	0.2%	Met
Second Prior Year (2021-22)				
District Regular	1,274	1,260		
Charter School				
Total Enrollment	1,274	1,260	1.1%	Not Met
First Prior Year (2022-23)				
District Regular	1,313	1,313		
Charter School				
Total Enrollment	1,313	1,313	0.0%	Met
Budget Year (2023-24)				
District Regular	1,286			
Charter School				
Total Enrollment	1,286			

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 had declined enrollment in 2021-22.

- 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 (2020-21)			
District Regular	1,244	1,268	
Charter School		0	
Total ADA/Enrollment	1,244	1,268	98.1%
Second Prior Year (2021-22)			
District Regular	1,212	1,260	
Charter School	0		
Total ADA/Enrollment	1,212	1,260	96.2%
First Prior Year (2022-23)			
District Regular	1,235	1,313	
Charter School			
Total ADA/Enrollment	1,235	1,313	94.0%
Historical Average Ratio:			96.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.6%

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 (2023-24)				
District Regular	1,235	1,286		
Charter School	0			
Total ADA/Enrollment	1,235	1,286	96.0%	Met
1st Subsequent Year (2024-25)				
District Regular	1,235	1,286		
Charter School				
Total ADA/Enrollment	1,235	1,286	96.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	1,235	1,286		
Charter School				
Total ADA/Enrollment	1,235	1,286	96.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. **CRITERION: LCFF Revenue**

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,234.75	1,223.00	1,223.00	1,223.00
b. Prior Year ADA (Funded)		1,234.75	1,223.00	1,223.00
c. Difference (Step 1a minus Step 1b)		(11.75)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.95%)	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)				
		(.95%)	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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	24,832,035.39	26,346,908.12	27,363,032.68	28,155,609.85
Percent Change from Previous Year		6.10%	3.86%	2.90%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		5.10% to 7.10%	2.86% to 4.86%	1.90% to 3.90%

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	25,252,835.39	26,767,708.12	27,783,832.68	28,576,409.85
District's Projected Change in LCFF Revenue:		6.00%	3.80%	2.85%
Basic Aid Standard		5.10% to 7.10%	2.86% to 4.86%	1.90% to 3.90%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The district is a community-funded, basic aid school district. The increase of local property taxes drives the increase of the LCFF revenues.

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.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	18,348,755.75	21,436,819.09	85.6%
Second Prior Year (2021-22)	19,980,133.40	23,382,001.35	85.5%
First Prior Year (2022-23)	21,576,309.64	24,758,227.19	87.1%
Historical Average Ratio:			86.1%
	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.1% to 89.1%	83.1% to 89.1%	83.1% to 89.1%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	21,012,349.38	24,366,424.39	86.2%	Met
1st Subsequent Year (2024-25)	21,394,308.23	24,763,248.71	86.4%	Met
2nd Subsequent Year (2025-26)	21,525,727.95	24,635,459.93	87.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(.95%)	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.95% to 9.05%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.95% to 4.05%	-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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	504,718.99		
Budget Year (2023-24)	343,888.71	(31.87%)	Yes
1st Subsequent Year (2024-25)	343,888.71	0.00%	No
2nd Subsequent Year (2025-26)	343,888.71	0.00%	No

Explanation:
(required if Yes)

The District was receiving the last portions of ESSER II, ESSER III funds in 2022-23 but not any more in 2023-24.

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

First Prior Year (2022-23)	3,131,995.21		
Budget Year (2023-24)	2,317,310.24	(26.01%)	Yes
1st Subsequent Year (2024-25)	2,317,310.24	0.00%	No
2nd Subsequent Year (2025-26)	2,317,310.24	0.00%	No

Explanation:
(required if Yes)

In 2022-23, the district has received Learning Recovery Emergency Block Grant, Arts, Music, and Instructional Materials grant, and expects to receive the 2022 Kitchen Infrastructure fund. All of this is one time that will not be continued in 23-24.

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

First Prior Year (2022-23)	7,986,267.64		
Budget Year (2023-24)	7,670,371.64	(3.96%)	No
1st Subsequent Year (2024-25)	7,431,048.92	(3.12%)	No
2nd Subsequent Year (2025-26)	6,917,168.92	(6.92%)	Yes

Explanation:
(required if Yes)

The district projects to receive \$3.7 million from Hillsborough Foundation each year in 2023-24 and 2024-25, but \$3.2 million in 2025-26.

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

First Prior Year (2022-23)	1,226,363.82		
Budget Year (2023-24)	1,615,795.74	31.76%	Yes
1st Subsequent Year (2024-25)	1,342,792.91	(16.90%)	Yes
2nd Subsequent Year (2025-26)	1,110,984.41	(17.26%)	Yes

Explanation:

(required if Yes)

The district projects major ELA curriculum adoption in 2023-24, and some other curriculum adoption in 2024-25, and no adoption in 2025-26.

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

First Prior Year (2022-23)	3,966,688.01		
Budget Year (2023-24)	4,021,726.26	1.39%	No
1st Subsequent Year (2024-25)	3,907,786.95	(2.83%)	No
2nd Subsequent Year (2025-26)	3,865,386.95	(1.09%)	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
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2022-23)	11,622,981.84		
Budget Year (2023-24)	10,331,570.59	(11.11%)	Not Met
1st Subsequent Year (2024-25)	10,092,247.87	(2.32%)	Met
2nd Subsequent Year (2025-26)	9,578,367.87	(5.09%)	Met

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

First Prior Year (2022-23)	5,193,051.83		
Budget Year (2023-24)	5,637,522.00	8.56%	Met
1st Subsequent Year (2024-25)	5,250,579.86	(6.86%)	Met
2nd Subsequent Year (2025-26)	4,976,371.36	(5.22%)	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The District was receiving the last portions of ESSER II, ESSER III funds in 2022-23 but not any more in 2023-24.

Explanation:

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

In 2022-23, the district has received Learning Recovery Emergency Block Grant, Arts, Music, and Instructional Materials grant, and expects to receive the 2022 Kitchen Infrastructure fund. All of this is one time that will not be continued in 23-24.

Explanation:

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

The district projects to receive \$3.7 million from Hillsborough Foundation each year in 2023-24 and 2024-25, but \$3.2 million in 2025-26.

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

Explanation:

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

Explanation:

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

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

36,484,918.26

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

36,484,918.26

1,094,547.55

1,121,041.28

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	2,921,875.89
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,563,555.80	2,776,351.46	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,523,375.96	2,567,828.51	1,253,373.27
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	(.01)
e. Available Reserves (Lines 1a through 1d)	6,086,931.76	5,344,179.97	4,175,249.15
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	33,014,889.04	36,468,716.19	38,714,409.47
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	33,014,889.04	36,468,716.19	38,714,409.47
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	18.4%	14.7%	10.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.1%	4.9%	3.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	4,290.73	21,471,819.09	N/A	Met
Second Prior Year (2021-22)	(1,206,323.41)	23,517,001.35	5.1%	Not Met
First Prior Year (2022-23)	(1,179,713.64)	24,860,681.19	4.7%	Not Met
Budget Year (2023-24) (Information only)	596,223.94	24,501,424.39		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

During 2021-22, the district hired additional staff to cope with the small class sizes, flexibility of distance learning and in-person learning. For 2022-23 budget, it was built with the governor's May Revise that would have allocated the district \$1.6 million Learning Emergency Block Grant. However, the enacted budget allocated the funding by UPP. As a result, the district only received \$110k.

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	6,212,239.95	6,212,239.95	0.0%		Met
Second Prior Year (2021-22)	6,431,659.68	6,431,659.68	0.0%		Met
First Prior Year (2022-23)	5,225,336.27	5,225,336.27	0.0%		Met
Budget Year (2023-24) (Information only)	4,045,622.63				

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

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

Percentage Level	District ADA
5% or \$80,000 (greater of)	0 to 300
4% or \$80,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,235	1,223	1,223
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	38,180,401.26	38,266,131.37	38,245,792.82
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)	38,180,401.26	38,266,131.37	38,245,792.82
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,145,412.04	1,147,983.94	1,147,373.78
6. Reserve Standard - by Amount			

(\$80,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	1,145,412.04	1,147,983.94	1,147,373.78

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	2,290,824.08	2,295,967.88	2,294,747.57
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,743,391.38	2,698,382.64	3,822,328.73
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)	(.01)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	609,794.32	615,294.32	620,794.32
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	4,644,009.77	5,609,644.84	6,737,870.62
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.16%	14.66%	17.62%
District's Reserve Standard (Section 10B, Line 7):	1,145,412.04	1,147,983.94	1,147,373.78
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(6,533,950.61)			
Budget Year (2023-24)	(6,557,559.91)	23,609.30	.4%	Met
1st Subsequent Year (2024-25)	(6,704,215.31)	146,655.40	2.2%	Met
2nd Subsequent Year (2025-26)	(6,826,665.54)	122,450.23	1.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	80,000.00			
Budget Year (2023-24)	80,000.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	80,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	80,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	102,454.00			
Budget Year (2023-24)	135,000.00	32,546.00	31.8%	Not Met
1st Subsequent Year (2024-25)	135,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	135,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

- 1c. 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)

The district estimates transfers out \$67K in 22-23 from General Fund to Fund 13 to subsidize the program. However, food services cost are projected to go up, hence General Fund transfer goes up too.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
Leases					
Certificates of Participation					
General Obligation Bonds	29	51	7433		2,311,422
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					

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

TOTAL:				2,311,422

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	60,000	60,000	60,000	60,000
Certificates of Participation				
General Obligation Bonds	3,617,623	3,841,899	7,958,687	5,868,959
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	3,677,623	3,901,899	8,018,687	5,928,959
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The debt is paid by Hillsborough tax payers.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	<div>Yes</div>		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	<div>No</div>		
	b. Do benefits continue past age 65?	<div>Yes</div>		
	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:	<div></div>		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<div>Pay-as-you-go</div>		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
		<div>0</div>	<div>0</div>	
4.	OPEB Liabilities			
	a. Total OPEB liability	<div>5,194,953.00</div>		
	b. OPEB plan(s) fiduciary net position (if applicable)	<div></div>		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	<div>5,194,953.00</div>		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	<div>Actuarial</div>		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	<div></div>		
5.	OPEB Contributions	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	<div>207,411.89</div>	<div>207,411.89</div>	<div>207,411.89</div>
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	<div>207,411.89</div>	<div>207,411.89</div>	<div>207,411.89</div>
	d. Number of retirees receiving OPEB benefits	<div>68.00</div>	<div>68.00</div>	<div>68.00</div>

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	111.43	105.43	105.43	105.43

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

171889

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

0		0
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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

Certificated (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

Yes	Yes	Yes
1,257,656.40	1,383,421.60	1,521,763.76
80.0%	80.0%	80.0%
10.0%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

No		
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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

Certificated (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

Yes	Yes	Yes
183,000	183,000	183,000

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

Certificated (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?

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	59.53	59.53	59.53	59.53

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

66,174

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
516,292	567,921	624,713
80.0%	80.0%	80.0%
10.0%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

No		
----	--	--

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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
48,100	48,100	48,100
10.0%	10.0%	10.0%

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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?

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	15	15	15	15

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

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

Negotiations Not Settled

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

38,325

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

0

0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes
165,232	181,755	199,931
80.0%	80.0%	80.0%
10.0%	10.0%	10.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

16,592	16,592	16,592

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 07, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

Budget, July 1
Budget 2023-24

Technical Review Checks

Phase - All

Display - All Technical Checks

Hillsborough City Elementary

San Mateo County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<u>Passed</u>
CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.	<u>Passed</u>
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>

Budget, July 1
Estimated Actuals 2022-23
Technical Review Checks

Phase - All

Display - All Technical Checks

Hillsborough City Elementary

San Mateo County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Passed

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-2600-0-0000-0000-9340	2600	9340	\$13,350.00
Explanation: Object 9340 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll			
01-6300-0-0000-0000-9340	6300	9340	\$11,653.00
Explanation: Object 9340 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll			
01-6546-0-0000-0000-9340	6546	9340	\$13,999.34
Explanation: Object 9340 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll			
01-6762-0-0000-0000-9340	6762	9340	\$403,729.00
Explanation: Object 9340 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll			
01-7032-0-0000-0000-9340	7032	9340	\$97,500.00
Explanation: Object 9340 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll			
01-7435-0-0000-0000-9340	7435	9340	\$73,063.00
Explanation: Object 9340 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll			

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

Passed

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

Passed

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

Passed

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

Passed

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

Passed

GENERAL LEDGER CHECKS

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

Passed

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

Passed

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

Passed

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

68908

NEW CHARTER?

District

5 digit District code or 7 digit School code (from the CDS code)
Is this calculation for a new charter school? (select from drop down list)
Projection Type
Projection Date

LEA: Hillsborough City Elementary
Projection Title: 2023-24 Budget
Created by: Joyce Shen
Email: jshen@hcsdk8.org
Phone: (650) 342-5193

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Hillsborough City Elementary (68908)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(1) UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small>	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Statutory COLA	2.31%	1.70%	6.56%	8.22%	3.94%	3.29%	3.19%	3.16%
Augmentation/(COLA Suspension)	-2.31%	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on <small>(2022-23 forward)</small>	\$ -	\$ -	\$ 2,813.00	\$ 3,044.23	\$ 3,164.17	\$ 3,268.27	\$ 3,372.53	\$ 3,479.10
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	70.06785065%	73.31789035%	45.21920787%	45.21920787%	45.21920787%	45.21920787%		
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	82.74488538%	75.37156903%	45.21920787%	45.21920787%	45.21920787%	45.21920787%		
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Hillsborough City Elementary (68908)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
NEW CHARTER SCHOOLS		New Charter School Name: <input type="text"/>							
		Year that charter starts operation (select from drop down list): 2022-23							
(a) TRANSFER OF IN-LIEU PROPERTY TAX		Note: Charter schools should contact sponsoring district(s) for In-lieu estimate							
I-4	F-6 / F-7 In-Lieu of Property Tax	-	-	-					
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)									
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-						
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-						
A-1, A-2, A-3	Enrollment	-	-	-					
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-						
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-						
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-					
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location									
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.									
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY :									
G-4	TK (NEW beginning 2022-23)	-	-	-					
ADA used for Base, Supplemental and Concentration Grant Calculations:									
Enter P2 Data - Note: Charter School ADA is always funded on current year									
B-1	Grades TK-3	-	-	-					
B-2	Grades 4-6	-	-	-					
B-3	Grades 7-8	-	-	-					
B-4	Grades 9-12	-	-	-					
	SUBTOTAL ADA	-	-	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS									
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					

Hillsborough City Elementary (68908)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
(a) GENERAL QUESTIONS									
Is your district required to transfer in-lieu taxes to a charter school?		NO							
Does your district have a necessary small school?		NO							
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 22,387,756	\$ 23,444,806	\$ 24,923,559	\$ 26,346,908	\$ 27,363,033	\$ 28,155,610		
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -					
	Less In-Lieu Property Tax Transfer	\$ -	\$ (5,808)	\$ (10,119)	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 22,387,756	\$ 23,438,998	\$ 24,913,440	\$ 26,346,908	\$ 27,363,033	\$ 28,155,610	\$ -	\$ -
(d) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					
(e) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	District Enrollment (second prior year)	1,352	1,290						
A-1.1 / A-3.1	District Enrollment (first prior year)	1,290	1,268						
A-1 / A-3	District Enrollment	1,268	1,260	1,294	1,286	1,286	1,286		
A-2.2 / A-4.2	COE Enrollment (second prior year)	-	-						
A-2.1 / A-4.1	COE Enrollment (first prior year)	-	-						
A-2 / A-4	COE Enrollment	-	-	-					
	Total Enrollment	1,268	1,260	1,294	1,286	1,286	1,286	-	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	51	40						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	40	53						
B-1 / B-3	District Unduplicated Pupil Count	53	52	49	49	49	49		
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	-	-						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	-	-						
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-					
	Total Unduplicated Pupil Count	53	52	49	49	49	49	-	-
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	4.18%	4.13%	3.79%	3.81%	3.81%	3.81%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	3.68%	3.80%	4.03%	3.91%	3.80%	3.81%	0.00%	0.00%

Hillsborough City Elementary (68908) - 2023-24 Budget										v.24.1		PY3		v.24.1		PY2						
LOCAL CONTROL FUNDING FORMULA										2020-21						2021-22						
LCFF ENTITLEMENT CALCULATION																						
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
Calculation Factors										0.00%		0.00%		3.68% 3.68%		5.07%		0.00%		3.80% 3.80%		
										Current						Prior						
										ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3										512.19	\$ 7,702	\$ 801	\$ 63	\$ -	\$ 4,387,206	511.99	\$ 8,093	\$ 842	\$ 68	\$ -	\$ 4,609,398	
Grades 4-6										453.79	7,818		58	-	3,573,841	453.59	8,215		62	-	3,754,561	
Grades 7-8										277.80	8,050		59	-	2,252,749	277.96	8,458		64	-	2,368,853	
Grades 9-12										-	9,329	243	70	-	-	-	9,802	255	76	-	-	
Subtract Necessary Small School ADA and Funding										-	-	-	-	-	-	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant											\$ 9,728,907	\$ 410,265	\$ 74,624	\$ -	\$ 10,213,796		\$ 10,220,763	\$ 431,096	\$ 80,953	\$ -	\$ 10,732,812	
NSS Allowance											-				-		-				-	
TOTAL BASE										1,243.78	\$ 9,728,907	\$ 410,265	\$ 74,624	\$ -	\$ 10,213,796	1,243.54	\$ 10,220,763	\$ 431,096	\$ 80,953	\$ -	\$ 10,732,812	
ADD ONS:																						
Targeted Instructional Improvement Block Grant														\$ -						\$ -		
Home-to-School Transportation (COLA added commencing 2023-24)														-						-		
Small School District Bus Replacement Program (COLA added commencing 2023-24)														-						-		
Transitional Kindergarten (Commencing 2022-23)										TK ADA	-	TK Add-on rate	\$ -	-		TK ADA	-	TK Add-on rate	\$ -	-		
ECONOMIC RECOVERY TARGET PAYMENT														-						-		
LCFF Entitlement Before Adjustments														\$ 10,213,796						\$ 10,732,812		
Miscellaneous Adjustments														-						-		
ADJUSTED LCFF ENTITLEMENT														\$ 10,213,796						\$ 10,732,812		
Local Revenue (including RDA)														(22,387,756)						(23,438,998)		
Gross State Aid														\$ -						\$ -		
Education Protection Account Entitlement														(248,756)						(248,708)		
Net State Aid														\$ -						\$ -		
MINIMUM STATE AID CALCULATION																						
												12-13 Rate	2020-21 ADA	Minimum State Aid			12-13 Rate	2021-22 ADA	Minimum State Aid			
2012-13 RL/Charter Gen BG adjusted for ADA											\$ 5,070.89	1,243.78	\$ 6,307,072			\$ 5,070.89	1,243.54	\$ 6,305,855				
2012-13 NSS Allowance (deficit)											\$ -		-			\$ -		-				
Minimum State Aid Adjustments													-					-				
Less Current Year Property Taxes/In-Lieu													(22,387,756)					(23,438,998)				
Less Education Protection Account Entitlement													(248,756)					(248,708)				
Subtotal State Aid for Historical RL/Charter General BG													\$ -					\$ -				
Categorical Minimum State Aid													172,044					172,044				
Charter School Categorical Block Grant adjusted for ADA													-					-				
Minimum State Aid Guarantee Before Proration Factor													\$ 172,044					\$ 172,044				
Proration Factor																		0.00%				
Minimum State Aid Guarantee													\$ 172,044					\$ 172,044				
CHARTER SCHOOL MINIMUM STATE AID OFFSET																						
LCFF Entitlement													-					-				
Minimum State Aid plus Property Taxes including RDA													-					-				
Offset													-					-				
Minimum State Aid Prior to Offset													-					-				
Total Minimum State Aid with Offset													-					-				
State Aid Before Additional State Aid													\$ 172,044					\$ 172,044				
ADDITIONAL STATE AID													\$ 172,044					\$ 172,044				
LCFF State Aid, Adjusted for Minimum State Aid Guarantee													\$ 172,044					\$ 172,044				
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)													\$ 10,385,840					\$ 10,904,856				
Change Over Prior Year																5.00%	519,016					
LCFF Entitlement Per ADA													\$ 8,350					8,769				
Per-ADA Change Over Prior Year																5.02%	419					
Basic Aid Status (school districts only)													Basic Aid					Basic Aid				
LCFF SOURCES INCLUDING EXCESS TAXES																						
												2020-21					Increase		2021-22			
State Aid												\$ 172,044			0.00%	-		\$ 172,044				
Education Protection Account												248,756						248,708				
Property Taxes Net of In-Lieu Transfers												22,387,756			4.70%	1,051,242		23,438,998				
Charter In-Lieu Taxes												-			0.00%	-		-				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)												\$ 22,808,556			4.61%	1,051,242		\$ 23,859,750				

Hillsborough City Elementary (68908) - 2023-24 Budget	v.24.1	PY1	v.24.1	CY									
LOCAL CONTROL FUNDING FORMULA			2022-23		2023-24								
LCFF ENTITLEMENT CALCULATION													
			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage						
Calculation Factors			13.26%		0.00%		4.03%		4.03%				
			Current										
			ADA		Grade Span		Supplemental		Concentration				
Grades TK-3			504.46	\$	9,166	\$	953	\$	82	\$	-		
Grades 4-6			448.28		9,304				75		-		
Grades 7-8			286.91		9,580				77		-		
Grades 9-12			-		11,102		289		92		-		
Subtract Necessary Small School ADA and Funding			-		-		-		-		-		
Total Base, Supplemental, and Concentration Grant					\$	11,543,275	\$	480,751	\$	96,914	\$	-	
NSS Allowance					-		-		-		-		
TOTAL BASE			1,239.65	\$	11,543,275	\$	480,751	\$	96,914	\$	-		
ADD ONS:													
Targeted Instructional Improvement Block Grant										\$	-		
Home-to-School Transportation (COLA added commencing 2023-24)											-		
Small School District Bus Replacement Program (COLA added commencing 2023-24)											-		
Transitional Kindergarten (Commencing 2022-23)			TK ADA		22.21	TK Add-on rate	\$	2,813.00		62,477			
ECONOMIC RECOVERY TARGET PAYMENT											-		
LCFF Entitlement Before Adjustments										\$	12,183,417		
Miscellaneous Adjustments											-		
ADJUSTED LCFF ENTITLEMENT										\$	12,183,417		
Local Revenue (including RDA)										(24,913,440)			
Gross State Aid										\$	-		
Education Protection Account Entitlement										(247,930)			
Net State Aid										\$	-		
MINIMUM STATE AID CALCULATION													
					12-13 Rate		2022-23 ADA		Minimum State Aid				
2012-13 RL/Charter Gen BG adjusted for ADA					\$		5,070.89		\$		6,286,129		
2012-13 NSS Allowance (deficit)					\$		-				-		
Minimum State Aid Adjustments											-		
Less Current Year Property Taxes/In-Lieu											(24,913,440)		
Less Education Protection Account Entitlement											(247,930)		
Subtotal State Aid for Historical RL/Charter General BG											\$	-	
Categorical Minimum State Aid											172,044		
Charter School Categorical Block Grant adjusted for ADA											-		
Minimum State Aid Guarantee Before Proration Factor											\$	172,044	
Proration Factor											0.00%		
Minimum State Aid Guarantee											\$	172,044	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement											-		
Minimum State Aid plus Property Taxes including RDA											-		
Offset											-		
Minimum State Aid Prior to Offset											-		
Total Minimum State Aid with Offset											-		
State Aid Before Additional State Aid											\$	172,044	
ADDITIONAL STATE AID											\$	172,044	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee											\$	172,044	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)											\$	12,355,461	
Change Over Prior Year					13.30%		1,450,605					\$	13,363,506
LCFF Entitlement Per ADA									8.16%		1,008,046		10,786
Per-ADA Change Over Prior Year					13.66%		1,198		8.22%		819		
Basic Aid Status (school districts only)													Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES													
					Increase		2022-23		Increase		2023-24		
State Aid					0.00%		-		0.00%		-		
Education Protection Account							247,930				247,798		
Property Taxes Net of In-Lieu Transfers					6.29%		1,474,442		5.75%		1,433,468		
Charter In-Lieu Taxes					0.00%		-		0.00%		-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)					6.18%		1,474,442		5.66%		1,433,468		

Hillsborough City Elementary (68908) – 2023-24 Budget										v.24.1					CY1					v.24.1					CY2										
LOCAL CONTROL FUNDING FORMULA										2024-25										2025-26															
LCFF ENTITLEMENT CALCULATION																																			
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage													
Calculation Factors										3.94%		0.00%		3.80%		3.80%		3.29%		0.00%		3.81%		3.81%											
3-PY Average										ADA		Base		Grade Span		Supplemental		Concentration		Total		3-PY Average		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3										497.71	\$	10,310	\$	1,072	\$	87	\$	-	\$	5,707,989	498.28	\$	10,649	\$	1,107	\$	90	\$	-	\$	5,902,416				
Grades 4-6										445.08		10,466				80		-		4,693,609	444.72		10,810				82		-		4,844,056				
Grades 7-8										282.59		10,775				82		-		3,068,048	285.32		11,129				85		-		3,199,522				
Grades 9-12										-		12,488		325		97		-		-	-	12,899		335		101		-		-					
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-		-		-		-		-							
Total Base, Supplemental, and Concentration Grant											\$	12,834,504	\$	533,545	\$	101,597	\$	-	\$	13,469,646		\$	13,288,933	\$	551,596	\$	105,465	\$	-	\$	13,945,994				
NSS Allowance												-										-													
TOTAL BASE										1,225.38	\$	12,834,504	\$	533,545	\$	101,597	\$	-	\$	13,469,646	1,228.32	\$	13,288,933	\$	551,596	\$	105,465	\$	-	\$	13,945,994				
ADD ONS:																																			
Targeted Instructional Improvement Block Grant																				\$ -															
Home-to-School Transportation (COLA added commencing 2023-24)																				-															
Small School District Bus Replacement Program (COLA added commencing 2023-24)																				-															
Transitional Kindergarten (Commencing 2022-23)										TK ADA	27.55	TK Add-on rate	\$	3,164.17		87,173					TK ADA	27.55	TK Add-on rate	\$	3,268.27		90,041								
ECONOMIC RECOVERY TARGET PAYMENT																				-															
LCFF Entitlement Before Adjustments																				\$ 13,556,819															
Miscellaneous Adjustments																				-															
ADJUSTED LCFF ENTITLEMENT																				\$ 13,556,819															
Local Revenue (including RDA)																				(27,363,033)															
Gross State Aid																				\$ -															
Education Protection Account Entitlement																				(245,076)															
Net State Aid																				\$ -															
MINIMUM STATE AID CALCULATION																																			
										12-13 Rate		2024-25 ADA		Minimum State Aid				12-13 Rate		2025-26 ADA		Minimum State Aid													
2012-13 RL/Charter Gen BG adjusted for ADA										\$	5,070.89	1,225.38	\$	6,213,767	\$	5,070.89	1,228.32	\$	6,228,676																
2012-13 NSS Allowance (deficit)										\$	-		-	\$	-		-																		
Minimum State Aid Adjustments																																			
Less Current Year Property Taxes/In-Lieu																				(27,363,033)															
Less Education Protection Account Entitlement																				(245,076)															
Subtotal State Aid for Historical RL/Charter General BG																				\$ -															
Categorical Minimum State Aid																				172,044															
Charter School Categorical Block Grant adjusted for ADA																				-															
Minimum State Aid Guarantee Before Proration Factor																				\$ 172,044															
Proration Factor																				0.00%															
Minimum State Aid Guarantee																				\$ 172,044															
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																			
LCFF Entitlement																				-															
Minimum State Aid plus Property Taxes including RDA																				-															
Offset																				-															
Minimum State Aid Prior to Offset																				-															
Total Minimum State Aid with Offset																				-															
State Aid Before Additional State Aid																				\$ 172,044															
ADDITIONAL STATE AID																				\$ 172,044															
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																				\$ 172,044															
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																				\$ 13,728,863															
Change Over Prior Year										2.73%		365,356						3.49%		479,216															
LCFF Entitlement Per ADA																				11,204															
Per-ADA Change Over Prior Year										3.88%		418						3.24%		363															
Basic Aid Status (school districts only)																				Basic Aid															
LCFF SOURCES INCLUDING EXCESS TAXES																																			
										Increase		2024-25				Increase		2025-26																	
State Aid										0.00%	-	\$	172,044	0.00%	-	\$	172,044																		
Education Protection Account																				245,076															
Property Taxes Net of In-Lieu Transfers										3.86%	1,016,125	27,363,033	2.90%	792,577	28,155,610																				
Charter In-Lieu Taxes										0.00%	-	-	0.00%	-	-																				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										3.80%	1,016,125	\$ 27,780,153	2.85%	792,577	\$ 28,573,318																				

Hillsborough City Elementary (68908) - 2023-24 Budget										
EDUCATION PROTECTION ACCOUNT										
Certification Period:	Annual 2020-21	P2 2021-22	Est. Annual 2021-22	Estimated P-2 2022-23	Est. Annual 2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	1,243.78	1,243.50	1,243.54	1,239.65	1,239.65	1,238.99	1,225.38	1,228.32	-	-
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 248,756	\$ 248,700	\$ 248,708	\$ 247,930	\$ 247,930	\$ 247,798	\$ 245,076	\$ 245,664	\$ -	\$ -
EPA PROPORTIONATE SHARE CAP										
B1, B4 2012-13 Deficit Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 4,989.33		\$ 5,786.26	\$ 6,165.84	\$ 6,165.84	\$ 6,672.67	\$ 6,935.57	\$ 7,163.75	\$ 7,392.27	\$ 7,625.87
B2, B5 Current Year Funded ADA, excluding NSS	1,243.78		1,243.54	1,239.65	1,239.65	1,238.99	1,225.38	1,228.32	1,222.00	814.66
B-7 2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	81.57		94.59	100.80	100.80	109.09	113.39	117.12	120.86	124.68
B-8 Current Year Funded ADA, including NSS	1,243.78		1,243.54	1,239.65	1,239.65	1,238.99	1,225.38	1,228.32	1,222.00	814.66
Adjusted Total Revenue Limit	\$ 6,307,084		\$ 7,313,072	\$ 7,768,441	\$ 7,768,441	\$ 8,402,532	\$ 8,637,655	\$ 8,943,238	\$ 9,181,045	\$ 6,314,063
B-10 Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 6,307,084	\$ 7,312,837	\$ 7,313,072	\$ 7,768,441	\$ 7,768,441	\$ 8,402,532	\$ 8,637,655	\$ 8,943,238	\$ 9,181,045	\$ 6,314,063
B-13 Local Revenue/In-Lieu of Property Taxes	\$ 22,387,756	\$ 23,487,847	\$ 23,438,998	\$ 24,913,440	\$ 24,913,440	\$ 26,346,908	\$ 27,363,033	\$ 28,155,610	\$ -	\$ -
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,181,045	\$ 6,314,063
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$6,307,084	\$ 7,312,837	\$7,313,072	\$7,768,441	\$7,768,441	\$8,402,532	\$8,637,655	\$8,943,238	\$9,181,045	\$6,314,063
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)		73.31789035%		45.21920787%		45.21920787%	45.21920787%	45.21920787%	0.00000000%	0.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 5,218,789	\$ 5,361,618	\$ 5,511,977	\$ 3,512,827	\$ 3,512,827	\$ 3,799,558	\$ 3,905,879	\$ 4,044,061	\$ -	\$ -
EPA ENTITLEMENT										
D-1 EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 248,756	\$ 248,700	\$ 248,708	\$ 247,930	\$ 247,930	\$ 247,798	\$ 245,076	\$ 245,664	\$ -	\$ -
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	248,756	248,700	248,708	247,930	247,930	247,798	245,076	245,664	-	-
D-4 Prior Year Annual Adjustment	-	\$ -	-	\$ 8	8	-	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	248,756	\$ 248,700	248,708	\$ 247,938	247,938	247,798	245,076	245,664	-	-
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	82.74488538%	75.37156903%	75.37156903%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	0.00000000%	0.00000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)		\$ 248,708		\$ 247,930		247,798	245,076	245,664	-	-

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of isto an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

Hillsborough City Elementary (68908) - 2023-24 Budget								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$9,728,907	\$10,220,763	\$11,543,275	\$12,484,882	\$12,834,504	\$13,288,933	\$13,643,171	\$9,382,577
Grade Span Adjustment	410,265	431,096	480,751	521,005	533,545	551,596	564,642	388,280
Supplemental Grant	74,624	80,953	96,914	101,707	101,597	105,465	-	-
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	62,477	83,868	87,173	90,041	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$10,213,796	\$10,732,812	\$12,183,417	\$13,191,462	\$13,556,819	\$14,036,035	\$14,207,813	\$9,770,857
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	172,044	172,044	172,044	172,044	172,044	172,044	-	-
Total LCFF Entitlement	10,385,840	10,904,856	12,355,461	13,363,506	13,728,863	14,208,079	14,207,813	9,770,857
LCFF Entitlement Per ADA	\$ 8,350	\$ 8,769	\$ 9,967	\$ 10,786	\$ 11,204	\$ 11,567	\$ 11,627	\$ 11,994
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 14,207,813	\$ 9,770,857
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 248,756	\$ 248,708	\$ 247,930	\$ 247,798	\$ 245,076	\$ 245,664	\$ -	\$ -
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 22,387,756	\$ 23,444,806	\$ 24,923,559	\$ 26,346,908	\$ 27,363,033	\$ 28,155,610	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	-	(5,808)	(10,119)	-	-	-	-	-
<i>Property Taxes net of In-Lieu</i>	<i>\$ 22,387,756</i>	<i>\$ 23,438,998</i>	<i>\$ 24,913,440</i>	<i>\$ 26,346,908</i>	<i>\$ 27,363,033</i>	<i>\$ 28,155,610</i>	<i>\$ -</i>	<i>\$ -</i>
TOTAL FUNDING	22,808,556	23,859,750	25,333,414	26,766,750	27,780,153	28,573,318	14,207,813	9,770,857
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ 12,173,960	\$ 12,706,186	\$ 12,730,023	\$ 13,155,446	\$ 13,806,214	\$ 14,119,575	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ 248,756	\$ 248,708	\$ 247,930	\$ 247,798	\$ 245,076	\$ 245,664	\$ -	\$ -
Total LCFF Entitlement	10,385,840	10,904,856	12,355,461	13,363,506	13,728,863	14,208,079	14,207,813	9,770,857
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	0.00000000%	0.00000000%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	0.00000000%	0.00000000%
EPA (for LCFF Calculation purposes)	\$ 248,756	\$ 248,708	\$ 247,930	\$ 247,798	\$ 245,076	\$ 245,664	\$ -	\$ -
EPA, Current Year (Object Code 8012)	\$ 248,756	\$ 248,708	\$ 247,930	\$ 247,798	\$ 245,076	\$ 245,664	\$ -	\$ -
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ 8.00	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Hillsborough City Elementary (68908) - 2023-24 Budget								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 10,311,216	\$ 10,823,903	\$ 12,196,070	\$ 13,177,931	\$ 13,540,093	\$ 14,012,573	\$ 14,207,813	\$ 9,770,857
Supplemental and Concentration Grant funding in the LCAP year	\$ 74,624	\$ 80,953	\$ 96,914	\$ 101,707	\$ 101,597	\$ 105,465	\$ -	\$ -
Percentage to Increase or Improve Services	0.72%	0.75%	0.79%	0.77%	0.75%	0.75%	0.00%	0.00%
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	1,268	1,260	1,294	1,286	1,286	1,286	-	-
COE Enrollment	-	-	-	-	-	-	-	-
Total Enrollment	1,268	1,260	1,294	1,286	1,286	1,286	0	0
Unduplicated Pupil Count	53	52	49	49	49	49	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	53	52	49	49	49	49	0	0
Rolling %, Supplemental Grant	3.6800%	3.8000%	4.0300%	3.9100%	3.8000%	3.8100%	0.0000%	0.0000%
Rolling %, Concentration Grant	3.6800%	3.8000%	4.0300%	3.9100%	3.8000%	3.8100%	0.0000%	0.0000%

Hillsborough City Elementary (68908) - 2023-24 Budget

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF LCFF ADA								
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3			511.36	511.36	492.29	503.85	494.00	494.00
Grades 4-6			453.48	453.48	444.07	448.17	443.00	443.00
Grades 7-8			277.01	277.01	276.79	285.97	285.00	285.00
Grades 9-12			-	-	-	-	-	-
LCFF Subtotal	-	-	1,241.85	1,241.85	1,213.15	1,237.99	1,222.00	1,222.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	1,241.85	1,241.85	1,213.15	1,237.99	1,222.00	1,222.00
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3		511.36	511.36	492.29	503.85	494.00	494.00	494.00
Grades 4-6		453.48	453.48	444.07	448.17	443.00	443.00	443.00
Grades 7-8		277.01	277.01	276.79	285.97	285.00	285.00	285.00
Grades 9-12		-	-	-	-	-	-	-
LCFF Subtotal	-	1,241.85	1,241.85	1,213.15	1,237.99	1,222.00	1,222.00	1,222.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	1,241.85	1,241.85	1,213.15	1,237.99	1,222.00	1,222.00	1,222.00
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	511.36	511.36	492.29	503.85	494.00	494.00	494.00	-
Grades 4-6	453.48	453.48	444.07	448.17	443.00	443.00	443.00	-
Grades 7-8	277.01	277.01	276.79	285.97	285.00	285.00	285.00	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,241.85	1,241.85	1,213.15	1,237.99	1,222.00	1,222.00	1,222.00	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,241.85	1,241.85	1,213.15	1,237.99	1,222.00	1,222.00	1,222.00	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3			505.00	502.50	496.71	497.28	494.00	329.33
Grades 4-6			450.34	448.57	445.08	444.72	443.00	295.33
Grades 7-8			276.94	279.92	282.59	285.32	285.00	190.00
Grades 9-12			-	-	-	-	-	-
LCFF Subtotal			1,232.28	1,230.99	1,224.38	1,227.32	1,222.00	814.66
NSS			-	-	-	-	-	-
Combined Subtotal			1,232.28	1,230.99	1,224.38	1,227.32	1,222.00	814.66
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average								
	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	511.36	492.29	503.85	494.00	494.00	494.00	-	-
Grades 4-6	453.48	444.07	448.17	443.00	443.00	443.00	-	-
Grades 7-8	277.01	276.79	285.97	285.00	285.00	285.00	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,241.85	1,213.15	1,237.99	1,222.00	1,222.00	1,222.00	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,241.85	1,213.15	1,237.99	1,222.00	1,222.00	1,222.00	-	-
Change in LCFF ADA (excludes NSS ADA)								
	-	(28.70)	24.84	(15.99)	-	-	(1,222.00)	-
	No Change	Decline	Increase	Decline	No Change	No Change	Decline	No Change
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	511.36	511.36	503.85	503.85	496.71	497.28	494.00	329.33
Grades 4-6	453.48	453.48	448.17	448.17	445.08	444.72	443.00	295.33
Grades 7-8	277.01	277.01	285.97	285.97	282.59	285.32	285.00	190.00
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1,241.85	1,241.85	1,237.99	1,237.99	1,224.38	1,227.32	1,222.00	814.66
	<i>Current</i>	<i>Prior</i>	<i>Current</i>	<i>Prior</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>Prior</i>	<i>3-PY Average</i>
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	295	-	-	-	-	-

Hillsborough City Elementary (68908) - 2023-24 Budget								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Subtotal	-	-	-	-	-	-	-	-

Hillsborough City Elementary (68908) - 2023-24 Budget								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
NPS, CDS, & COE Operated								
Grades TK-3	0.83	0.63	0.61	1.00	1.00	1.00	-	-
Grades 4-6	0.31	0.11	0.11	-	-	-	-	-
Grades 7-8	0.79	0.95	0.94	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1.93	1.69	1.66	1.00	1.00	1.00	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	512.19	492.92	504.46	495.00	495.00	495.00	-	-
Grades 4-6	453.79	444.18	448.28	443.00	443.00	443.00	-	-
Grades 7-8	277.80	277.74	286.91	285.00	285.00	285.00	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	1,243.78	1,214.84	1,239.65	1,223.00	1,223.00	1,223.00	-	-
TOTAL FUNDED ADA								
Grades TK-3	512.19	511.99	504.46	504.85	497.71	498.28	494.00	329.33
Grades 4-6	453.79	453.59	448.28	448.17	445.08	444.72	443.00	295.33
Grades 7-8	277.80	277.96	286.91	285.97	282.59	285.32	285.00	190.00
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	1,243.78	1,243.54	1,239.65	1,238.99	1,225.38	1,228.32	1,222.00	814.66
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	28.70	-	15.99	2.38	5.32	1,222.00	814.66
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	-	22.21	27.55	27.55	27.55	-	-

Hillsborough City Elementary (68908) - 2023-24 Budget

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$ 8,566	\$ 9,003	\$ 10,201	\$ 11,037	\$ 11,469	\$ 11,846	\$ 12,132	\$ 12,515
Grades 4-6	\$ 7,876	\$ 8,277	\$ 9,379	\$ 10,148	\$ 10,546	\$ 10,892	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,109	\$ 8,522	\$ 9,657	\$ 10,448	\$ 10,857	\$ 11,214	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,642	\$ 10,133	\$ 11,483	\$ 12,423	\$ 12,910	\$ 13,335	\$ 13,656	\$ 14,088
Base Grants								
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731
Grade Span Adjustment								
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756	\$ 12,132	\$ 12,515
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234	\$ 13,656	\$ 14,088
Prorated Base Grants								
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731
Prorated Grade Span Adjustment								
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357
Supplemental Grant								
	20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351	\$ 2,426	\$ 2,503
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162	\$ 2,231	\$ 2,301
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226	\$ 2,297	\$ 2,369
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647	\$ 2,731	\$ 2,818
Actual - 1.00 ADA, Local UPP as follows:								
Grades TK-3	\$ 63	\$ 68	\$ 82	\$ 86	\$ 87	\$ 90	\$ -	\$ -
Grades 4-6	\$ 58	\$ 62	\$ 75	\$ 79	\$ 80	\$ 82	\$ -	\$ -
Grades 7-8	\$ 59	\$ 64	\$ 77	\$ 81	\$ 82	\$ 85	\$ -	\$ -
Grades 9-12	\$ 70	\$ 76	\$ 92	\$ 96	\$ 97	\$ 101	\$ -	\$ -
Concentration Grant (>55% population)								
	50%	65%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641	\$ 7,886	\$ 8,135
Grades 4-6	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027	\$ 7,251	\$ 7,480
Grades 7-8	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234	\$ 7,465	\$ 7,701
Grades 9-12	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602	\$ 8,876	\$ 9,157
Actual - 1.00 ADA, Local UPP >55% as follows:								
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Hillsborough City Elementary (68908) - 2023-24 Budget						
NECESSARY SMALL SCHOOLS (NSS)						
The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.						
SECTION 1: DATA NEEDED TO CALCULATE FUNDING						
2020-21						
2020-21						
Funded P2 NSS ADA and NSS Allowances	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	TOTAL
Best funding option calculated is:	LCFF	LCFF	LCFF	LCFF	LCFF	
Selected funding method:	LCFF	LCFF	LCFF	LCFF	LCFF	
NSS Allowance						
Third Prior Year	2017-18					
NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
P2 NSS ADA	-	-	-	-	-	-
Second Prior Year	2018-19					
NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
P2 NSS ADA	-	-	-	-	-	-
Prior Year	2019-20					
NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
P2 NSS ADA	-	-	-	-	-	-
NSS Allowances						
Current Year	2020-21					
NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
P2 NSS ADA	-	-	-	-	-	-
NSS Allowances						
Funded	NSS allowance Level					
NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
P2 NSS ADA	-	-	-	-	-	-
NSS Allowances						
Funding based on						Current year
TOTAL Funded ADA						0
Total NSS Allowance						-
Exclude: LCFF Adjusted Base Funding for NSS ADA						
	NSS ADA	Rates		Amounts		Total
		Base	Grade Span	Base	Grade Span	
Grades TK-3	-	7,702	801	-	-	-
Grades 4-6	-	7,818	-	-	-	-
Grades 7-8	-	8,050	-	-	-	-
Grades 9-12	-	9,329	243	-	-	-
Total Exclusion: LCFF Adjusted Base Funding for NSS ADA						
Adjusted NSS Allowance (Deficited) for EPA						
Funding at 12-13 levels (deficited)	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
NSS Allowances	-	-	-	-	-	-
NSS Add-on	-	-	-	-	-	-
NSS Add-on per ADA	-	-	-	-	-	-
Funded ADA	-	-	-	-	-	-
NSS Add-on	-	-	-	-	-	-
TOTAL Adjusted NSS Allowance (Deficited) for EPA						

Hillsborough City Elementary (68908) - 2023-24 Budget

NECESSARY SMALL SCHOOLS (NSS)

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

SECTION 1: DATA NEEDED TO CALCULATE FUNDING

RATES		2021-22	12/13 deficated rate
ADA	Level / # FTE	Allowance	
Elementary			
1 - 24	1	172,200	113,211
25 - 48	2	344,400	226,422
49 - 72	3	516,600	339,632
73 - 96	4	688,800	452,843
High School			
1 - 19	1	139,795	91,898
1 - 19	2	279,590	183,796
1 - 19	3	621,060	408,259
20 - 38	4	760,855	500,156
39 - 57	5	900,650	592,054
58 - 71	6	1,040,445	683,952
72 - 86	7	1,180,240	775,850
87 - 100	8	1,320,035	867,748
101 - 114	9	1,459,830	959,645
115 - 129	10	1,599,625	1,051,543
130 - 143	11	1,739,420	1,143,441
144 - 171	12	1,879,215	1,235,339
172 - 210	13	2,019,010	1,327,237
211 - 248	14	2,158,805	1,419,135
249 - 286	15	2,298,600	1,511,032
NSS Add-on per ADA		301.19	-

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

Statutory COLA 2020-21 2.31%

Funded COLA 2021-22 2.70%

Proration Factor 0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	8,093	842	68	-
Grades 4-6	8,215	-	62	-
Grades 7-8	8,458	-	64	-
Grades 9-12	9,802	255	76	-

Hillsborough City Elementary (68908) - 2023-24 Budget

NECESSARY SMALL SCHOOLS (NSS)

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

SECTION 1: DATA NEEDED TO CALCULATE FUNDING

ADA & NSS FTE		2021-22					NPS, CDS, & COE	
		DISTRICT	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	operated
Third PY ADA (net of charter shift)								
2018-19	Grades TK-3		Placeholder - to be used starting in 22/23					
	Grades 4-6							
	Grades 7-8							
	Grades 9-12							
Third PRIOR YEAR ADA								
Third PY NUMBER OF FTE								
Second PY ADA (net of charter shift)								
2019-20	Grades TK-3	511.36	-	-	-	-	-	
	Grades 4-6	453.48	-	-	-	-	-	
	Grades 7-8	277.01	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
Second PRIOR YEAR ADA		1,241.85	-	-	-	-	-	
Second PY NUMBER OF FTE								
PRIOR YEAR ADA (net of charter shift)								
2020-21	Grades TK-3	511.36	-	-	-	-	-	
	Grades 4-6	453.48	-	-	-	-	-	
	Grades 7-8	277.01	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
PRIOR YEAR ADA		1,241.85	-	-	-	-	-	
PRIOR YEAR NUMBER OF FTE								
THREE PRIOR YEAR AVERAGE (net of charter shift)								
	Grades TK-3	340.91	To be used starting in 22/23 calculations					-
	Grades 4-6	302.33						-
	Grades 7-8	184.66						-
	Grades 9-12	-						-
3 PY AVERAGE ADA		827.90	-	-	-	-	-	
3 PRIOR YEAR NUMBER OF FTE								
CURRENT YEAR ADA								
	Grades TK-3	492.29	-	-	-	-	-	0.63
	Grades 4-6	444.07	-	-	-	-	-	0.11
	Grades 7-8	276.79	-	-	-	-	-	0.95
	Grades 9-12	-	-	-	-	-	-	-
CURRENT YEAR ADA		1,213.15	-	-	-	-	-	1.69
CURRENT YEAR NUMBER OF FTE								
NSS FUNDING CALCULATIONS			NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
Eligibility as a NSS			Eligible	Eligible	Eligible	Eligible	Eligible	
Type of NSS school			Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	
NSS Allowance if funded as NSS & on prior year								
	NSS allowance level		0	0	0	0	0	
	NSS Allowance using PY		-	-	-	-	-	
	NSS Add-on using PY		-	-	-	-	-	
	Total NSS Allowance using PY		-	-	-	-	-	
NSS Allowance if funded as NSS & on 3 PY average								
	NSS allowance level		To be used starting in 22/23 calculations					-
	NSS Allowance using 3 PY average							
	NSS Add-on using 3 PY average							
	Total NSS Allowance using 3 PY average							
NSS Allowance if funded as NSS & on current year								
	NSS allowance level		0	0	0	0	0	
	NSS Allowance using CY		-	-	-	-	-	
	NSS Add-on using CY		-	-	-	-	-	
	Total NSS Allowance using CY		-	-	-	-	-	
	NSS allowance level >0?		NO	NO	NO	NO	NO	
NSS Allowance if funded as NSS is based on			Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	
	NSS Funding		-	-	-	-	-	
	NSS ADA		To be used starting in 22/23 calculations					
	Grades TK-3							
	Grades 4-6							
	Grades 7-8							
	Grades 9-12		-	-	-	-	-	
	Total		-	-	-	-	-	
	NSS allowance Level		-	-	-	-	-	

Hillsborough City Elementary (68908) - 2023-24 Budget**NECESSARY SMALL SCHOOLS (NSS)**

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

SECTION 1: DATA NEEDED TO CALCULATE FUNDING

Hillsborough City Elementary (68908) - 2023-24 Budget							
NECESSARY SMALL SCHOOLS (NSS)							
The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.							
SECTION 1: DATA NEEDED TO CALCULATE FUNDING							
2021-22		2021-22					
Funded P2 NSS ADA and NSS Allowances		NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	TOTAL
Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	
Selected funding method:		LCFF	LCFF	LCFF	LCFF	LCFF	
NSS Allowance							
Third Prior Year	2018-19						
NSS ADA							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
P2 NSS ADA							
		To be used starting in 22/23 calculations					
Second Prior Year	2019-20						
NSS ADA							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
P2 NSS ADA							
		-	-	-	-	-	-
Prior Year	2020-21						
NSS ADA							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
P2 NSS ADA							
		-	-	-	-	-	-
NSS Allowances							
		-	-	-	-	-	-
Current Year	2021-22						
NSS ADA							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
P2 NSS ADA							
		-	-	-	-	-	-
NSS Allowances							
		-	-	-	-	-	-
Funded	NSS allowance Level	-	-	-	-	-	-
NSS ADA							
Grades TK-3		To be used starting in 22/23 calculations					-
Grades 4-6							-
Grades 7-8							-
Grades 9-12		-	-	-	-	-	-
P2 NSS ADA							
		-	-	-	-	-	-
NSS Allowances							
		-	-	-	-	-	-
Funding based on							
TOTAL Funded ADA						Current year	
						0	
Total NSS Allowance							
Exclude: LCFF Adjusted Base Funding for NSS ADA							
	NSS ADA	Rates		Amounts		Total	
		Base	Grade Span	Base	Grade Span		
Grades TK-3	-	8,093	842	-	-	-	
Grades 4-6	-	8,215	-	-	-	-	
Grades 7-8	-	8,458	-	-	-	-	
Grades 9-12	-	9,802	255	-	-	-	
Total Exclusion: LCFF Adjusted Base Funding for NSS ADA							
Adjusted NSS Allowance (Deficited) for EPA							
Funding at 12-13 levels (deficited)	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
NSS Allowances	-	-	-	-	-	-	
NSS Add-on							
NSS Add-on per ADA	-	-	-	-	-	-	
Funded ADA	-	-	-	-	-	-	
NSS Add-on	-	-	-	-	-	-	
TOTAL Adjusted NSS Allowance (Deficited) for EPA							

Hillsborough City Elementary (68908) - 2023-24 Budget

NECESSARY SMALL SCHOOLS (NSS)

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

SECTION 1: DATA NEEDED TO CALCULATE FUNDING

RATES			2022-23	12/13 deficated rate	
ADA	Level / # FTE	Allowance		(adj. for COLA)	
Elementary					The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.
1 - 24	1	247,965		139,913	
25 - 48	2	490,709		279,827	
49 - 72	3	733,666		419,740	
73 - 96	4	976,409		559,653	
High School					COLA 6.56% Proration Factor 0.00%
1 - 19	1	208,964		113,566	
1 - 19	2	297,931		227,133	
1 - 19	3	661,802		504,455	
20 - 38	4	810,767		618,021	
39 - 57	5	959,733		731,588	
58 - 71	6	1,108,698		845,154	
72 - 86	7	1,257,664		958,720	
87 - 100	8	1,406,629		1,072,287	
101 - 114	9	1,555,595		1,185,853	
115 - 129	10	1,704,560		1,299,419	
130 - 143	11	1,853,526		1,412,986	
144 - 171	12	2,002,492		1,526,552	
172 - 210	13	2,397,701		1,640,118	
211 - 248	14	2,830,601		1,753,685	
249 - 286	15	3,263,507		1,867,251	
NSS Add-on per ADA					-

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	9,166	953	82	-
Grades 4-6	9,304	-	75	-
Grades 7-8	9,580	-	77	-
Grades 9-12	11,102	289	92	-

Hillsborough City Elementary (68908) - 2023-24 Budget

NECESSARY SMALL SCHOOLS (NSS)

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

SECTION 1: DATA NEEDED TO CALCULATE FUNDING

ADA & NSS FTE			2022-23					NPS, CDS, & COE	
			DISTRICT	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	operated
Third PY ADA (net of charter shift)									
2019-20	Grades TK-3	511.36	-	-	-	-	-	-	
	Grades 4-6	453.48	-	-	-	-	-	-	
	Grades 7-8	277.01	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	-	
	Third PRIOR YEAR ADA	1,241.85	-	-	-	-	-	-	
Third PY NUMBER OF FTE									
Second PY ADA (net of charter shift)									
2020-21	Grades TK-3	511.36	-	-	-	-	-	-	
	Grades 4-6	453.48	-	-	-	-	-	-	
	Grades 7-8	277.01	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	-	
	Second PRIOR YEAR ADA	1,241.85	-	-	-	-	-	-	
Second PY NUMBER OF FTE									
PRIOR YEAR ADA (net of charter shift)									
2021-22	Grades TK-3	492.29	-	-	-	-	-	-	
	Grades 4-6	444.07	-	-	-	-	-	-	
	Grades 7-8	276.79	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	-	
	PRIOR YEAR ADA	1,213.15	-	-	-	-	-	-	
PRIOR YEAR NUMBER OF FTE									
THREE PRIOR YEAR AVERAGE (net of charter shift)									
	Grades TK-3	505.00	-	-	-	-	-	-	
	Grades 4-6	450.34	-	-	-	-	-	-	
	Grades 7-8	276.94	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	-	
	3 PY AVERAGE ADA	1,232.28	-	-	-	-	-	-	
3 PRIOR YEAR NUMBER OF FTE									
CURRENT YEAR ADA									
	Grades TK-3	503.85	-	-	-	-	-	-	0.61
	Grades 4-6	448.17	-	-	-	-	-	-	0.11
	Grades 7-8	285.97	-	-	-	-	-	-	0.94
	Grades 9-12	-	-	-	-	-	-	-	-
	CURRENT YEAR ADA	1,237.99	-	-	-	-	-	-	1.66
CURRENT YEAR NUMBER OF FTE									
NSS FUNDING CALCULATIONS			NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
Eligibility as a NSS			Eligible	Eligible	Eligible	Eligible	Eligible		
Type of NSS school			Not NSS	Not NSS	Not NSS	Not NSS	Not NSS		
NSS Allowance if funded as NSS & on prior year									
	NSS allowance level		0	0	0	0	0		
	NSS Allowance using PY		-	-	-	-	-		
	NSS Add-on using PY		-	-	-	-	-		
	Total NSS Allowance using PY		-	-	-	-	-		
NSS Allowance if funded as NSS & on 3 PY average									
	NSS allowance level		-	-	-	-	-		
	NSS Allowance using 3 PY average		-	-	-	-	-		
	NSS Add-on using 3 PY average		-	-	-	-	-		
	Total NSS Allowance using 3 PY average		-	-	-	-	-		
NSS Allowance if funded as NSS & on current year									
	NSS allowance level		0	0	0	0	0		
	NSS Allowance using CY		-	-	-	-	-		
	NSS Add-on using CY		-	-	-	-	-		
	Total NSS Allowance using CY		-	-	-	-	-		
	NSS allowance level >0?		NO	NO	NO	NO	NO		
NSS Allowance if funded as NSS is based on									
	NSS Funding		-	-	-	-	-		
	NSS ADA		-	-	-	-	-		
	Grades TK-3		-	-	-	-	-		
	Grades 4-6		-	-	-	-	-		
	Grades 7-8		-	-	-	-	-		
	Grades 9-12		-	-	-	-	-		
	Total		-	-	-	-	-		
	NSS allowance Level		-	-	-	-	-		

IN-LIEU PROPERTY TAX TRANSFER

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

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

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

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

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Local Property Taxes (w/out RDA)	\$ 22,387,756	\$ 23,444,806	\$ 24,923,559	\$ 26,346,908	\$ 27,363,033	\$ 28,155,610	\$ -	\$ -
District LCFF ADA	1,243.78	1,243.54	1,239.65	1,238.99	1,225.38	1,228.32	1,222.00	814.66
Total Charter LCFF ADA	-	0.65	1.00	-	-	-	-	-
Total LCFF ADA	1,243.78	1,244.19	1,240.65	1,238.99	1,225.38	1,228.32	1,222.00	814.66
Property Taxes per ADA	\$ 17,999.77	\$ 18,843.43	\$ 20,089.11	\$ 21,264.83	\$ 22,330.24	\$ 22,922.05	\$ -	\$ -
Funding Method:								
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	-	5,808	10,119	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	\$ -	\$ 5,808	\$ 10,119	\$ -	\$ -	\$ -	\$ -	\$ -

Prior Year Basic Aid Status

Basic Aid

Basic Aid

Basic Aid

Basic Aid

Basic Aid

Basic Aid

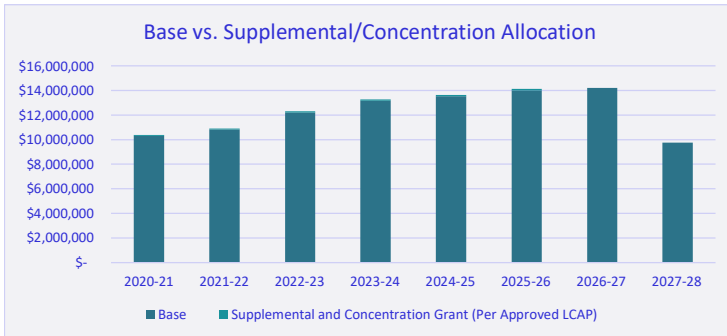
Basic Aid

1	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

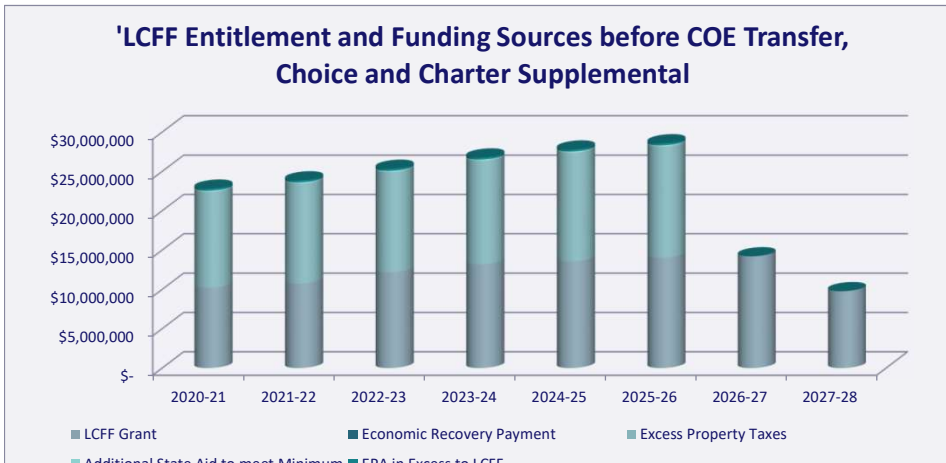
Hillsborough City Elementary (68908) - 2023-24 Budget

Charts and Graphs

	Minimum Proportionality Analysis							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Base	\$ 10,311,216	\$ 10,823,903	\$ 12,196,070	\$ 13,177,931	\$ 13,540,093	\$ 14,012,573	\$ 14,207,813	\$ 9,770,857
Supplemental and Concentration Grant (Per Approved LCAP)	74,624	80,953	96,914	101,707	101,597	105,465	-	-
Total	\$ 10,385,840	\$ 10,904,856	\$ 12,355,461	\$ 13,363,506	\$ 13,728,863	\$ 14,208,079	\$ 14,207,813	\$ 9,770,857



	Funding Sources							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Excess Property Taxes	\$ 12,173,960	\$ 12,706,186	\$ 12,730,023	\$ 13,155,446	\$ 13,806,214	\$ 14,119,575	\$ -	\$ -
Additional State Aid to meet Minimum	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ -	\$ -
EPA in Excess to LCFF	\$ 248,756	\$ 248,708	\$ 247,930	\$ 247,798	\$ 245,076	\$ 245,664	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Grant	\$ 10,213,796	\$ 10,732,812	\$ 12,183,417	\$ 13,191,462	\$ 13,556,819	\$ 14,036,035	\$ 14,207,813	\$ 9,770,857
Total General Purpose Funding	\$ 22,808,556	\$ 23,859,750	\$ 25,333,414	\$ 26,766,750	\$ 27,780,153	\$ 28,573,318	\$ 14,207,813	\$ 9,770,857



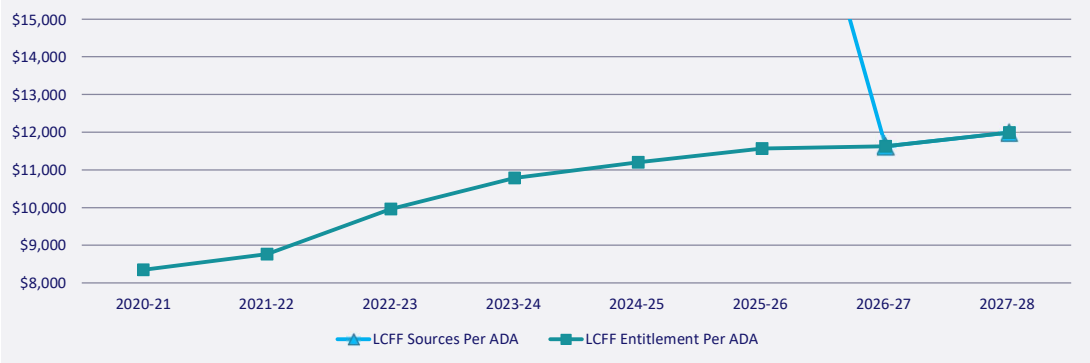
Hillsborough City Elementary (68908) - 2023-24 Budget

Charts and Graphs

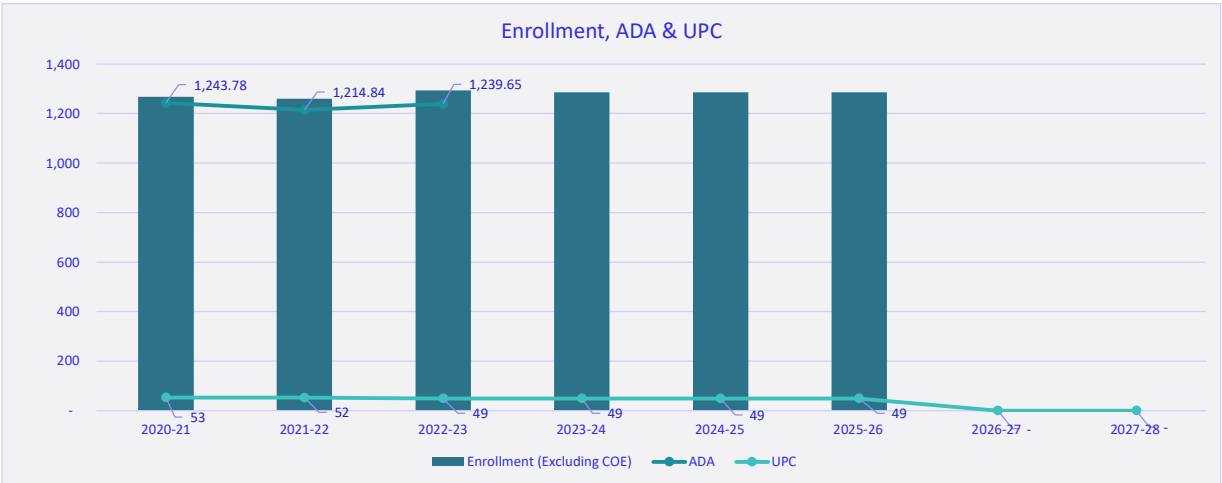
Additional State Aid to meet minimum

EPA in excess to LCFF

LCFF Entitlement per ADA								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Funded ADA	1,243.78	1,243.54	1,239.65	1,238.99	1,225.38	1,228.32	1,222.00	814.66
LCFF Sources per ADA	\$ 18,338.10	\$ 19,186.96	\$ 20,435.94	\$ 21,603.69	\$ 22,670.64	\$ 23,262.11	\$ 11,626.69	\$ 11,993.79
Net Change per ADA		\$ 848.86	\$ 1,248.98	\$ 1,167.75	\$ 1,066.96	\$ 591.47	\$ (11,635.42)	\$ 367.10
Net Percent Change		4.63%	6.51%	5.71%	4.94%	2.61%	-50.02%	3.16%
Estimated LCFF Entitlement per ADA	\$ 8,350.22	\$ 8,769.20	\$ 9,966.89	\$ 10,785.81	\$ 11,203.76	\$ 11,567.08	\$ 11,626.69	\$ 11,993.79
Net Change per ADA		\$ 418.98	\$ 1,197.69	\$ 818.91	\$ 417.95	\$ 363.32	\$ 59.61	\$ 367.10
Net Percent Change		5.02%	13.66%	8.22%	3.88%	3.24%	0.52%	3.16%



Student Summary								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Enrollment (Excluding COE)	1,268	1,260	1,294	1,286	1,286	1,286	-	-
UPC	53	52	49	49	49	49	-	-
ADA	1,243.78	1,214.84	1,239.65	1,223.00	1,223.00	1,223.00	-	-



Hillsborough City Elementary (68908) - 2023-24 Budget
Charts and Graphs

District: Hillsborough City School District
CDS #: 41 68908

**2023-24 Budget
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	2023-24	Budget	
01	General Fund	\$1,743,391.37		Add total of Object Codes 9780/9789/9790 from:
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$609,794.32		<-- a) Form 01
				<-- b) Form 17
	Total Assigned and Unassigned Ending Fund Balances	\$2,353,185.69		
	District Standard Reserve Level		3%	<-- Source: Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	\$1,145,412		<-- Source: Form 01CS Line 10B-7
Total Assigned & Unassigned Ending Balance in Excess of Minimum		\$1,207,773.65		

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties:

SACS Form	Fund	2023-24	Budget	Description of Need
				<i>(These are samples only; please modify as appropriate)</i>
01	General Fund			Subsidizing the Universal Meals, PreK TK, and Expanded Learning Mandates
		\$500,000.0		
01	General Fund	\$164,066.0		IT Infrastructure Licensing for Year 2 and 3
01	General Fund	\$543,707.7		Repair or replace roofs
01	General Fund	\$0.0		
01	General Fund	\$0.0		
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00		
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00		
<i>Insert Lines above as needed</i>				
Total of Substantiated Needs		\$1,207,773.65		
Remaining Unsubstantiated Balance		\$0.00		Balance should be Zero

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