



2024-2025 BUDGET

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2600 RALSTON AVENUE
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**HILLSBOROUGH CITY SCHOOL DISTRICT
2024-2025 BUDGET**

TABLE OF CONTENTS

EXECUTIVE SUMMARY.....	1
2024-25 BUDGET BOARD PRESENTATION.....	12
2024-25 ALL FUNDS BUDGT AT A GLANCE.....	33
2024-25 BUDGET GENERAL FUND MULTI-YEAR PROJECTION.....	34
GENERAL FUND (01) BUDGET SUMMARY BY OBJECT CODE.....	35
GENERAL FUND DETAILED BUDGET BY PROGRAM.....	43
CAFETERIA FUND (13)	161
SPECIAL RESERVE – OTHER FUND (17).....	163
SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS (20)	165
BUILDING FUND (21).....	167
CAPITAL FACILITIES FUND (25)	169
SPECIAL RESERVE FOR CAPITAL PROJECTS (40)	171
ENROLLMENT PROJECTIONS.....	173
SACS CERTIFICATION OF BUDGET (FORM CB).....	180
WORKERS’ COMPENSATION CERTIFICATION (FORM CC).....	182
SACS JULY 1 ST BUDGET TABLE OF CONTENTS.....	183
SACS FORM FUND 01 GENERAL FUND	186
SACS FORM 13 CAFETERIA FUND.....	200
SACS FORM 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY.....	206
SACS FORM 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS.....	210
SACS FORM 21 BUILDING FUND.....	214
SACS FORM 25 CAPITAL FACILITIES FUND.....	220
SACS FORM 40 SPECIAL RESERVE FOR CAPITAL OUTLAY.....	226
SACS FORM A- ATTENDANCE.....	232
SACS FORM SIAB-SUMMARY OF INTERFUND ACTIVITIES.....	235

FORM CASH-CASHFLOW FOR TWO BUDGET YEARS.....	239
FORM MYP (MULTI-YEAR PROJECTIONS).....	247
FORM CRITERIA NAD STANDARDS.....	254
TECHNICAL REVIEW CHECK BUDGET.....	285
TECHNICAL REVIEW CHECK UNESTIMATED ACTUALS.....	289
FCMAT LCFF CALCULATOR.....	293
STATEMENT OF REASONS FOR EXCESS RESERVES.....	312

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, 2024 and ending June 30, 2025. 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 Measure H 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 \$27,623,236. This is in excess of our LCFF Entitlement without \$172,044 minimum State Aid, \$13,055,553 by \$14,567,683. Total LCFF Entitlement with minimum State Aid \$172,044 is \$13,227,597. In other words, the District is funded at 209% of our LCFF by property taxes.

Local property taxes are the primary funding source for our instructional programs and fund 68% 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 2024-25 school year is estimated to be \$249 per ADA adjusted by the State Wide Absence Factor of 1.04446 per GC Section 8880.5(1), of which \$72 per adjusted ADA is designated as restricted and must be spent on instructional materials. This budget projects \$110,000 on Prop 20 funding and \$377,899 on Non Prop 20 funding, with a combined total of \$487,899 for 2024-25.

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, \$3.4 million, and \$3.7 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, \$375,557 for playground improvements in 22-23, and 265,317 Arts and Electives Enhancement in 23-24. Fund a Need raised approximately \$160,000 toward Maker Space for 24-25. In addition, HSF allocated \$1 million equally spread out over three years that will support the new Superintendent's initiatives starting 24-25.

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. In addition, starting 2023-24, Hillsborough Recreation Commission approved \$1 million to support the Crocker Turf project that is mainly paid out the Measure H Bond proceeds. Out of the \$1 million, \$300,000 was disbursed to the District in 2023-24, with \$100,000 each for the next seven years.

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.

GENERAL FUND EXPENDITURES

School districts are personnel intense organizations. In this budget, approximately 84% 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. In 2023-24, certificated employees received a raise of 3.17%, an annual increase of health and welfare benefits from \$14,000 to \$14,500, plus a \$200 Master's degree stipend increase and \$400 Doctorate stipend increase, with a total compensation increase of 3.4%.

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." In 2023-24, the CSEA members received a total compensation increase equivalent to that of the certificated employees, with 2.52% on salaries and 0.88% on replacing the 3-tier health and welfare benefits system with the \$14,500 per FTE.

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. In 2023-24, management and confidential employees also received a total compensation of 3.4% increase as with the collective bargaining groups.

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%	27.05%
2025-26	19.10%	27.60%
2025-26	19.10%	28.00%

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 rate is 0.05%. Workers' Compensation rate further decreased to 1.3908% from 1.8707% in 2023-24. However, due to the timing of San Mateo School Insurance Group's approval of this new rate, this budget still has the old rate of 1.8707%.

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.

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 per FTE. Since January 1, 2024, District's health and welfare benefits is \$14,500 per FTE annually across the board.

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. According to the District's multi-year maintenance schedule, \$60,000 was budgeted for 2024-25 to replace a maintenance vehicle.

Other Outgo and Financing Uses

The District projects \$119,850 to the San Mateo County Office of Education Instructional Programs that support our 504 students and students with special needs.

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 2024-25 is \$6,048,541.70. Beginning in 2020-21, school districts must contribute 3% of total general fund expenditures plus transfers out to Routine Restricted Maintenance Account. The 2024-25 budgeted amount is \$1,197,699.43, exceeding the required minimum of \$1,182,036.

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. 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. 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. The 2024-25 budget contains local revenues of \$156,702 from educating two MOU students from another school district.

RESERVES

The State of California requires the District to maintain a 3% Reserve for Economic Uncertainties. However, community-funded, basic aid school districts typically have a much higher reserve to offset the volatility of local property tax revenues. 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 2024-25 proposed budget, fiscal year 2023-24 revenues and expenditures have been updated with actuals for all funds.

The budget projected that 23-24 property taxes will increase by 4.83% into 24-25, 3.5% into 25-26, and 3% into 26-27. The HSF contribution is \$3.7 million for fiscal year 24-25 and 25-26 each, in addition to approximately \$160,000 Fund a Need money raised for Maker Space for 24-25, and \$1 million at the new Superintendent's discretion to support her initiatives for the District, disbursed at \$333,333.33 each over the budget year and two subsequent years.

The District's 23-24 enrollment is 1,264 and ADA is 1,213.16. Projected enrollment for 24-25 is 1,260, with ADA remaining at 1,213.16.

The 24-25 Parcel Tax rate is calculated based on the change of ADA from 22-23 to 23-24, a decrease, the change of ADA from 23-24 to 24-25, also a slight decrease, and the Consumer Price Index rate of 3.1% per the Dartboard provided by the School Services of California based on the Governor's May Revise Budget for 24-25. The 24-25 Parcel Tax rate is \$757.56, an increase from \$734.24 in 2023-24.

The District's 2024-25 AB602 Special Education funding will decrease by about \$16,727 from 2023-24. However, due the timing of information made available from the San Mateo County SELPA, the decrease is not reflected in this budget.

The District is also entitled to the new Special Ed Early Intervention for preschool age pupils in the amount of \$68,133 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.

Staff applied and was approved for a federal grant of \$17,000 on Special Ed, Supporting Inclusive Practice that will cover portion of the UDL professional development cost.

Between 2023-24, the District received a total of \$778,784 for Arts, Music, and Instructional Materials (AMIM). An estimate of \$508,413 will be spent by the end of 2023-24, with remaining \$270,371 carried over to 2024-25, for instructional supplies, including curriculum, and related professional development.

The District's Prop 28 Arts and Music in Schools apportionment is \$145,992 per year that can be carried over. An Expenditure Plan needs to be approved by the Board on this restricted funding.

The STRS on Behalf amount for both state revenue and employee benefits is \$1,695,483 each year for the Budget Year and two subsequent years.

This Budget assumes an increase of 0.6 FTE for Crocker Physical Education Teacher, 0.3 FTE increase of South School Reading Specialist, 0.2 FTE increase of South School Physical Education Teacher, and 1.0 FTE increase of one West School Transitional Kindergarten Teacher, with a total increase of 2.1 Certificated FTEs in 2024-25. The budget maintains FTEs of all the Instructional Coaches in 2023-24 School Year.

This budget includes \$128,498.67 to AMS.Net, Inc to upgrade the District's Wifi and phone system.

Crossing Guards cost District wide is budgeted to be \$113,295, assuming the Town of Hillsborough will continue to cover half of the amount.

General Fund's support to Fund 13 was projected to be \$171,149.70 each year for 2024-25 and two years out.

The District began the 2023-24 Fiscal Year with a beginning balance of \$506,789.75 on Fund 25 Developer Fees and estimated collection of developer fee by the end of 2023-24 is \$200,000. All developer fees have been spent on the Crocker MPR and West MPR projects.

Below are the Capital Projects' 2023-24 Estimated Actuals and Budget for 2024-25 that are primarily paid out of Fund 21 Measure H Bond, with Hillsborough Recreation's contribution in Fund 01 toward the Crocker Turf Project and Fund 25 Developer Fees paying toward the Crocker MPR and West MPR.

Project	Description	Fund 01		Fund 21		Fund 25	
		23-24	24-25	23-24	24-25	23-24	24-25
924	SOLAR STRUCTURES			66,431			
925	SOUTH & NORTH SCHOOL PAINTING			426,613			
926	CLASSROOM TECH & MARQUEE			887,016	165,350		
927	SOUTH A POD FINISHES REMODEL			319,299			
928	CONSTRUCTION MGMT MEASURE H			102,235			
929	FURNITURE REPLACEMENT			23,914	2,976,086		
931	WEST UNDERGROUND LINE REPAIRS			151,946			
932	CROKER NEW MPR AND DROP-OFF				1,296,845	239,867	146,393
933	WEST NEW MPR & LIBRARY CONVRSN				1,191,130	370,883	146,393
934	ROOF REPAIRS			425,857	4,100,405		
935	HVAC REPLACEMENT & IMPROVEMENT			357,498	889,821		
936	CROCKER TURF FIELD	19,700	19,700	13,725	7,700		
937	BRIDGE SCHOOL REMODEL PROJECT			8,583			
938	OUTDOOR DISPLAY MARQUEE			19,990	81,760		

For Fund 40, per the lease agreement with Bridge School, \$240,000 was collected earlier in 2023-24 to cover the three-year lease effective August 1, 2023 for \$80,000 per year that is subsequently transferred to the General Fund to support the District's broadband needs.

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

2024-25 BUDGET



Assumptions-Assessed Value Increases

- ❖ 2021-22 5.69% increase into 2022-23
- ❖ 2022-23 6.23% increase into 2023-24
- ❖ 2023-24 4.83% increase into 2024-25
- ❖ 2024-25 3.50% increase into 2025-26
- ❖ 2025-26 3.00% increase into 2026-27

Assumptions-Revenues

Property Taxes	27,623,236
Minimum State Aid	172,044
Education Protection Account (Prop 30)	247,120
AB 602 Special Ed Funding	1,015,176
Mandated Cost Block Grant	46,465
Special Ed Federal Grants	301,495

Assumptions-State Revenues

Arts and Music in Schools (Prop 28)	145,992
Unrestricted and Prop 20 Lottery	487,899
Expanded Learning	65,000
Mental Health State	97,717
Special Ed Early Intervention	68,133
STRS on Behalf	1,695,483

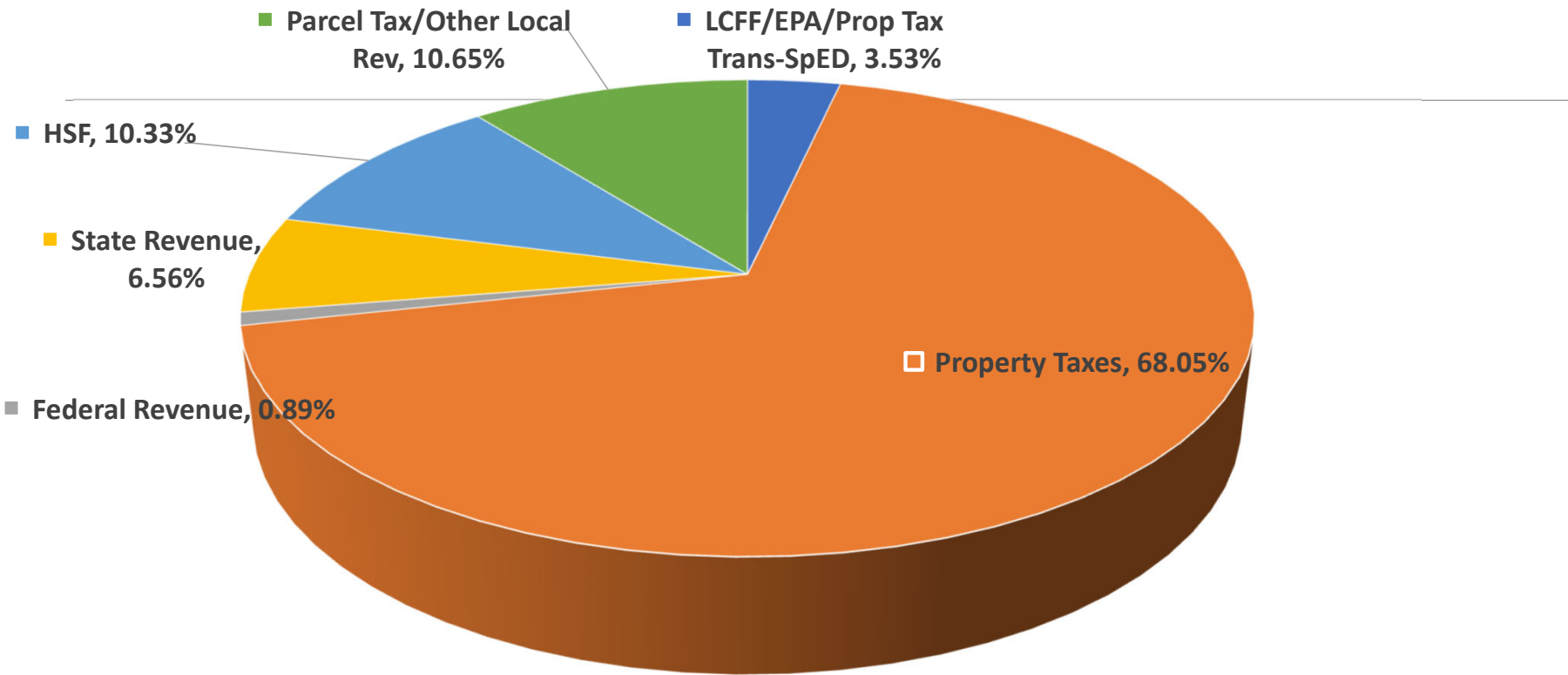
Assumptions-Federal Revenues

Mental Health Federal	15,769
Title I Part A Basic Grants Low-Income & Neglected	26,720
Title II Supporting Effective Instructional	16,975
Title III Immigrant Education Prior Year	2,521
Title III English Learner Student Program	3,128
Title IV Student Support Academic Enrichment	10,000
Special Ed: Supporting Inclusive Practices	17,000

Assumptions-Local Revenues

Parcel Taxes	2,452,923
HSF 24-25 Allocation	3,700,000
HSF 24-25 Fund a Need	160,000
HSF 24-25 through 26-27 Superintendent Discretionary	1,000,000
Hillsborough Recreation Contribution to Crocker Turf	100,000
Hillsborough Town Support to Crossing Guards Services	56,648
Special Ed Incoming MOU Students	156,702

2024-25 General Fund Revenue Sources



Assumptions--Expenditures

Certificated	18,513,631
Classified	5,374,121
Benefits	10,293,022
Books & Supplies	1,585,261
Services	4,787,494
Capital Outlay	95,958
Other Outgo	241,040

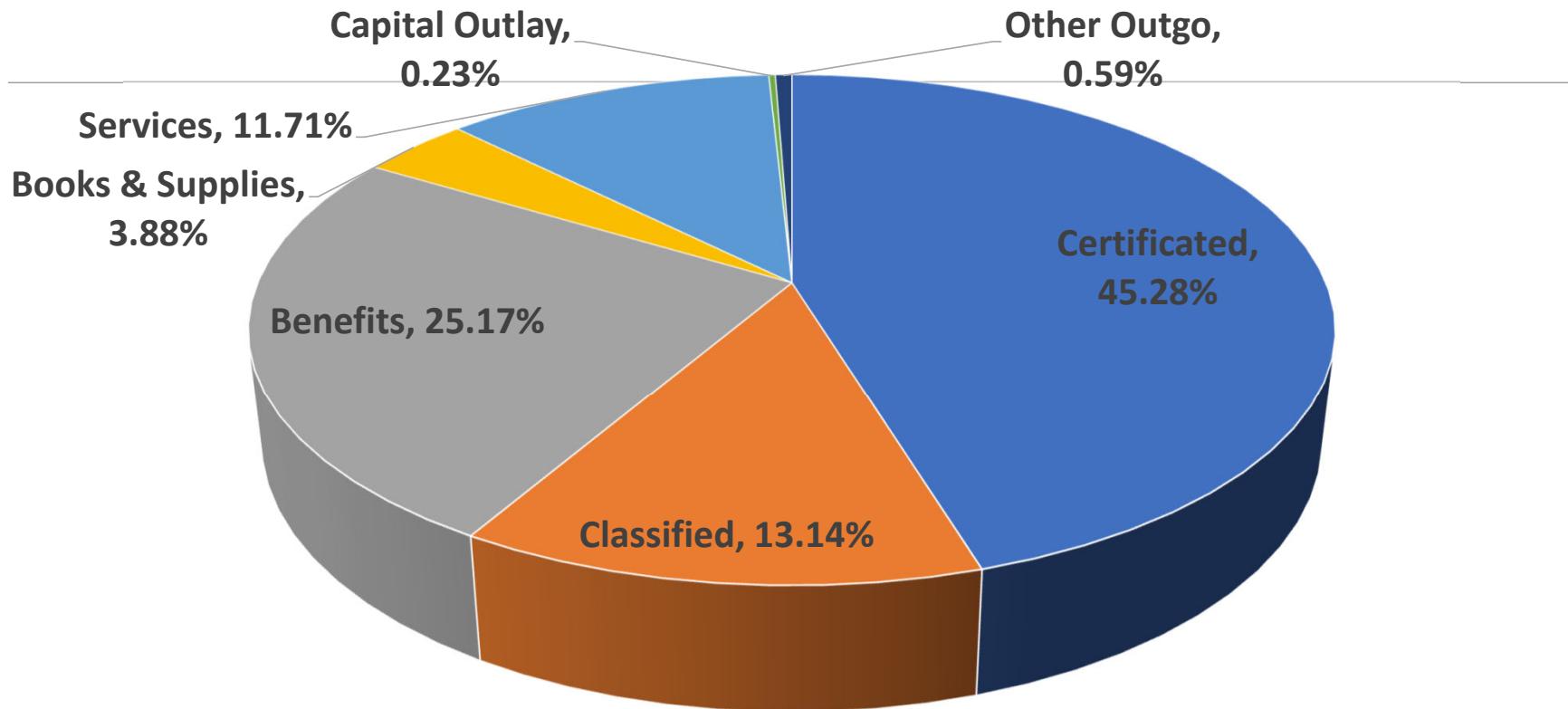
Assumptions-Contributions to Restricted Resources

Routine Restricted Maintenance	1,197,699
Special Education	6,048,542
Safe Route to School	56,648
Total Contributions	7,302,889

24-25 Budget Interfund Transfers

Transfer in from Fund 40	\$80,000
Transfer out to Fund 13 (Cafeteria)	\$(171,150)
Transfer out to Fund 20 (OPEB)	\$(35,000)

2024-25 General Fund Expenditures



Capital Projects

Project	Description	Fund 01		Fund 21		Fund 25	
		23-24	24-25	23-24	24-25	23-24	24-25
924	SOLAR STRUCTURES			66,431			
925	SOUTH & NORTH SCHOOL PAINTING			426,613			
926	CLASSROOM TECH & MARQUEE			887,016	165,350		
927	SOUTH A POD FINISHES REMODEL			319,299			
928	CONSTRUCTION MGMT MEASURE H			102,235			
929	FURNITURE REPLACEMENT			23,914	2,976,086		
931	WEST UNDERGROUND LINE REPAIRS			151,946			
932	CROKER NEW MPR AND DROP-OFF				1,296,845	239,867	146,393
933	WEST NEW MPR & LIBRARY CONVRSN				1,191,130	370,883	146,393
934	ROOF REPAIRS			425,857	4,100,405		
935	HVAC REPLACEMENT & IMPROVEMENT			357,498	889,821		
936	CROCKER TURF FIELD	19,700	19,700	13,725	7,700		
937	BRIDGE SCHOOL REMODEL PROJECT			8,583			
938	OUTDOOR DISPLAY MARQUEE			19,990	81,760		

2024-25 Budget All Funds at a Glance

		Special Revenue Cafeteria	Special Reserve Non-Capital	Special Reserve (OPEB)	Building Fund	Capital Facilities	Special Reserve Capital	Special Reserve Total
	General							
Description	Fund 01	Fund 13	Fund 17	Fund 20	Fund 21	Fund 25	Fund 40	
Beginning Fund Balances	5,121,032	0	621,861	1,596,503	31,593,900	102,786	28,204	39,064,287
<u>Sources of Funds</u>								
Revenues	40,595,295	430,035	15,000	32,000	600,000	190,000	84,000	41,946,330
Transfers In	80,000	171,150		35,000				286,150
Total Sources of Funds	40,675,295	601,185	15,000	67,000	600,000	190,000	84,000	42,232,480
<u>Uses of Funds</u>								
Expenditures	40,890,527	601,185			10,729,097	292,786		52,513,596
Transfers Out	206,150						80,000	286,150
Total Uses of Funds	41,096,677	601,185	0	0	10,729,097	292,786	80,000	52,799,746
Net Sources (Uses) of Funds	(421,382)	0	15,000	67,000	(10,129,097)	(102,786)	4,000	(10,567,266)
Ending Fund Balance	5,121,032	0	636,861	1,663,503	21,464,803	0	32,204	28,497,021

2024-25 Budget General Fund Multi-Year Projections and Reserves

2024-25 General Fund Multi-Year Projections

	23-24 Estimated Actuals	24-25 Budget	25-26 Projected Budget	26-27 Projected Budget
Revenues	39,360,528	40,595,295	41,065,330	41,602,065
Expenditure	39,830,312	40,890,527	40,647,009	41,033,517
Revenues less Expenses	(469,784)	(295,232)	418,321	568,547
Total Transfers	(125,427)	(126,150)	(126,150)	(126,150)
End Balance GAIN/LOSS	(595,211)	(421,382)	292,171	442,398
Beginning Balance	5,716,243	5,121,032	4,699,650	4,991,821
Ending Balance	5,121,032	4,699,650	4,991,821	5,434,219

2024-25 General Fund Reserves

	23-24 Estimated Actuals	24-25 Budget	25-26 Projected Budget	26-27 Projected Budget
6% Reserve for Economic Uncertainty	2,402,144	2,465,801	2,451,190	2,474,380
Unappropriated Ending Balance	1,468,742	980,765	1,301,102	1,562,571
Total Expenditures + Transfers out	40,035,739	41,096,677	40,853,159	41,239,667
General Fund Reserve	9.67%	8.39%	9.18%	9.79%
Add Fund 17 Balance	621,861	636,861	642,361	647,861
Reserve with Fund 01, 17	11.22%	9.94%	10.76%	11.36%
Add Fund 20 Balance	1,596,503	1,663,503	1,676,503	1,689,503
Reserve with Fund 01, 17, 20	15.21%	13.98%	14.86%	15.46%

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 P-2	1,213.16
2024-25 Projected	1,213.16

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%	17,856,144	1,494,559
2023-24	19.10%	0.00%	17,856,144	1,494,559
2024-25	19.10%	0.00%	17,856,144	1,494,559
2025-26	19.10%	0.00%	17,856,144	1,494,559
			Total	10,402,693

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%	5,059,944	684,256
2023-24	26.68%	1.310%	5,059,944	750,541
2024-25	27.05%	1.680%	5,059,944	835,549
2025-26	27.60%	0.920%	5,059,944	882,100
			Total	4,724,931

CalSTRS & CalPERS Employer Rate Increase Cost 2015-16 through 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	2,178,815
2023-24	2,245,101
2024-25	2,330,108
2025-26	2,376,659
Total	15,127,625

Questions?

**Hillsborough City School District
2024-25 Budget All Funds at a Glance**

Description	General Fund 01	Special Revenue Cafeteria Fund 13	Special Reserve Non-Capital Fund 17	Special Reserve (OPEB) Fund 20 (OPEB)	Building Fund Fund 21	Capital Facilities Fund 25	Special Reserve Capital Fund 40	Total
Beginning Fund Balances	5,121,031.80	-	621,861.18	1,596,503.30	31,593,900.35	102,786.40	28,203.96	39,064,286.99
<u>Sources of Funds</u>								
Revenues	40,595,294.65	430,035.42	15,000.00	32,000.00	600,000.00	190,000.00	84,000.00	41,946,330.07
Transfers In	80,000.00	171,149.70		35,000.00				286,149.70
Other Sources								-
Total Sources of Funds	40,675,294.65	601,185.12	15,000.00	67,000.00	600,000.00	190,000.00	84,000.00	42,232,479.77
<u>Uses of Funds</u>								
Expenditures	40,890,527.00	601,185.12			10,729,097.39	292,786.40		52,513,595.91
Transfers Out	206,149.70						80,000.00	286,149.70
Other Uses								-
Total Uses of Funds	41,096,676.70	601,185.12	-	-	10,729,097.39	292,786.40	80,000.00	52,799,745.61
Net Sources (Uses) of Funds	(421,382.05)	-	15,000.00	67,000.00	(10,129,097.39)	(102,786.40)	4,000.00	(10,567,265.84)
Ending Fund Balance	5,121,031.80	-	636,861.18	1,663,503.30	21,464,802.96	-	32,203.96	28,497,021.15
<u>Components of Ending Fund Balances:</u>								
Revolving Cash	5,000.00							5,000.00
Prepaid Expenses	329,278.00							329,278.00
Restricted Balance	650,566.20				21,464,802.96	-		22,115,369.16
Sick Banks/Vacation Accruals	268,239.95							268,239.95
Other Committed/Assigned		-		1,663,503.30			32,203.96	1,695,707.26
6% Reserve for Economic Uncertainty	2,465,800.60		636,861.18					3,102,661.78
Unappropriated Ending Balance	980,765.00							980,765.00
Ending Balance	4,699,649.75	-	636,861.18	1,663,503.30	21,464,802.96	-	32,203.96	28,497,021.15

HILLSBOROUGH CITY SCHOOL DISTRICT
2024-25 Budget General Fund Multi-Year Projections

	23-24 Estimated Actuals			24-25 Proposed Budget			25-26 Projected Budget			26-27 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues												
Property Taxes/EPA/LCFF	26,819,648.97	1,015,175.86	27,834,824.83	28,042,400.27	1,015,175.86	29,057,576.13	28,971,248.27	1,015,175.86	29,986,424.13	29,795,269.11	1,015,175.86	30,810,444.97
Federal Revenue		360,839.31	360,839.31		360,839.31	360,839.31		341,318.31	341,318.31		341,318.31	341,318.31
State Revenue	497,165.59	2,595,212.24	3,092,377.83	477,668.94	2,183,825.00	2,661,493.94	399,770.00	2,183,825.00	2,583,595.00	399,770.00	2,183,825.00	2,583,595.00
Local Revenue	4,735,396.79	3,337,089.22	8,072,486.01	4,947,620.68	3,567,764.59	8,515,385.27	4,713,836.72	3,440,156.09	8,153,992.81	4,426,550.39	3,440,156.09	7,866,706.48
Other Sources			-			-			-			-
Total Income	32,052,211.35	7,308,316.63	39,360,527.98	33,467,689.89	7,127,604.76	40,595,294.65	34,084,854.99	6,980,475.26	41,065,330.25	34,621,589.50	6,980,475.26	41,602,064.76
Expenditure												
Certificated	13,555,807.37	4,445,633.45	18,001,440.82	14,143,452.08	4,370,178.77	18,513,630.85	14,195,671.90	4,417,988.98	18,613,660.88	14,341,854.54	4,431,515.74	18,773,370.28
Classified	2,855,617.44	2,437,678.35	5,293,295.79	2,889,020.86	2,485,100.59	5,374,121.45	2,917,955.20	2,514,430.16	5,432,385.36	2,943,127.92	2,533,376.73	5,476,504.65
Benefits	5,527,803.62	4,283,573.12	9,811,376.74	5,811,198.69	4,481,823.42	10,293,022.11	5,977,128.55	4,564,731.34	10,541,859.89	6,171,042.46	4,636,981.17	10,808,023.63
Books & Supplies	891,809.58	897,680.67	1,789,490.25	1,057,498.66	527,762.44	1,585,261.10	857,300.63	487,596.55	1,344,897.18	856,300.63	391,332.23	1,247,632.86
Services	2,391,269.76	2,245,265.30	4,636,535.06	2,407,470.16	2,380,023.88	4,787,494.04	2,244,095.19	2,212,495.89	4,456,591.08	2,272,095.19	2,138,275.89	4,410,371.08
Capital Outlay	20,875.90	36,257.53	57,133.43	19,700.00	76,257.53	95,957.53	19,700.00	-	19,700.00	19,700.00	60,000.00	79,700.00
Other Outgo	161,544.20	79,495.72	241,039.92	161,544.20	79,495.72	241,039.92	158,418.78	79,496.00	237,914.78	158,418.78	79,496.00	237,914.78
Other Uses			-			-			-			-
Total Expenditures	25,404,727.87	14,425,584.14	39,830,312.01	26,489,884.65	14,400,642.35	40,890,527.00	26,370,270.25	14,276,738.92	40,647,009.17	26,762,539.52	14,270,977.76	41,033,517.28
Revenues less Expenses	6,647,483.48	(7,117,267.51)	(469,784.03)	6,977,805.24	(7,273,037.59)	(295,232.35)	7,714,584.74	(7,296,263.66)	418,321.08	7,859,049.98	(7,290,502.50)	568,547.48
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	(170,427.05)		(170,427.05)	(171,149.70)		(171,149.70)	(171,149.70)		(171,149.70)	(171,149.70)		(171,149.70)
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	(6,964,547.14)	6,964,547.14	-	(7,302,888.24)	7,302,888.24	-	(7,282,708.61)	7,282,708.61	-	(7,448,241.77)	7,448,241.77	-
Total Transfers	(7,089,974.19)	6,964,547.14	(125,427.05)	(7,429,037.94)	7,302,888.24	(126,149.70)	(7,408,858.31)	7,282,708.61	(126,149.70)	(7,574,391.47)	7,448,241.77	(126,149.70)
End Balance GAIN/LOSS	(442,490.71)	(152,720.37)	(595,211.08)	(451,232.70)	29,850.65	(421,382.05)	305,726.43	(13,555.05)	292,171.38	284,658.51	157,739.27	442,397.78
Fund Balance												
Beginning Balance	4,942,806.96	773,435.92	5,716,242.88	4,500,316.25	620,715.55	5,121,031.80	4,049,083.55	650,566.20	4,699,649.75	4,354,809.98	637,011.15	4,991,821.13
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	356,190.38		356,190.38	329,278.00		329,278.00	329,278.00		329,278.00	329,278.00		329,278.00
Restricted Balances		620,715.55	620,715.55		650,566.20	650,566.20		637,011.15	637,011.15		794,750.42	794,750.42
Sick Banks/Vacation Accruals	268,239.95		268,239.95	268,239.95		268,239.95	268,239.95		268,239.95	268,239.95		268,239.95
6% Reserve for Economic												
Uncertainty	2,402,144.34		2,402,144.34	2,465,800.60		2,465,800.60	2,451,189.53		2,451,189.53	2,474,380.02		2,474,380.02
Unappropriated Ending Balance	1,468,741.58		1,468,741.58	980,765.00		980,765.00	1,301,102.50		1,301,102.50	1,562,570.52		1,562,570.52
Ending Balance	4,500,316.25	620,715.55	5,121,031.80	4,049,083.55	650,566.20	4,699,649.75	4,354,809.98	637,011.15	4,991,821.13	4,639,468.49	794,750.42	5,434,218.91

GENERAL FUND - 01

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

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 Budget General Fund

Fund	Major Range	Summary By	Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 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	148,648.00	172,044.00
	8012	ED PROTECTION ACCT STATE AID		246,958.00	247,120.00	185,308.00	247,120.00
	8021	HOMEOWNERS' EXEMPTION		70,862.13	68,543.00	34,271.96	68,543.00
	8041	SECURED ROLLS TAX		23,927,074.11	25,315,762.00	22,733,490.21	26,538,513.30
	8042	UNSECURED ROLL TAXES		931,920.57	1,021,828.00	1,021,827.66	1,021,828.00
	8043	PRIOR YEARS' TAXES		2,159.30	-5,648.03	-5,648.36	-5,648.03
	8097	PROPERTY TAXES TRANSFERS		1,116,398.71	1,015,175.86	950,224.11	1,015,175.86
	SubTotal: Revenue Limit Sources (8010 to 8099)			26,467,416.82	27,834,824.83	25,068,121.58	29,057,576.13
	Federal Revenue (8100 to 8299)						
	8181	SP ED ENTITL PER UDC		259,111.79	262,009.21	2,897.42	262,009.21
	8182	SP ED DISCRETNARY GRANTS		21,790.19	39,486.10	4,386.72	39,486.10
	8290	ALL OTHER FEDERAL REVENUE		221,713.28	59,344.00	50,477.00	59,344.00
	SubTotal: Federal Revenue (8100 to 8299)			502,615.26	360,839.31	57,761.14	360,839.31
	Other State Revenue (8300 to 8599)						
	8520	CHILD NUTRITION		100,000.00			
	8550	MANDATED COST REIMBURSE		42,356.00	46,465.00	46,465.00	46,465.00
	8560	STATE LOTTERY REVENUE		409,763.19	482,985.38	246,515.75	487,898.94
	8590	ALL OTHER STATE REVENUES		2,781,905.70	2,562,927.45	2,474,757.83	2,127,130.00
	SubTotal: Other State Revenue (8300 to 8599)			3,334,024.89	3,092,377.83	2,767,738.58	2,661,493.94
	Other Local Revenue (8600 to 8799)						
	8621	PARCEL TAXES		2,491,904.62	2,452,923.00	2,261,068.88	2,452,923.00
	8660	INTEREST		143,006.19	134,569.01	134,569.01	134,569.01
	8677	INTERAGENCY SVCS BETW LEA		135,168.72	142,648.00	56,648.00	213,350.00
	8689	ALL OTHR FEES & CONTRACTS		449,702.20	472,309.09	472,309.09	473,489.50
	8699	ALL OTHER LOCAL REVENUE		4,856,984.55	4,870,036.91	4,835,776.16	5,241,053.76
	SubTotal: Other Local Revenue (8600 to 8799)			8,076,766.28	8,072,486.01	7,760,371.14	8,515,385.27
	Interfund Transfers In (8900 to 8929)						
	8912	BTW GENERAL & SP RESERVE		80,000.00	80,000.00	80,000.00	80,000.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 Budget General Fund

Fund	Major Range	Summary By	Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 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...)							
		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
		SubTotal: Contributions (8980 to 8999)		0.00	0.00	0.00	0.00
		SubTotal: Revenue:8000-8999		38,460,823.25	39,440,527.98	35,733,992.44	40,675,294.65
	Expense:1000-7999						
		Certificated Salary (1000 to 1999)					
		1101 TEACHER SALARY		14,201,640.62	14,145,294.99	13,931,049.19	14,640,384.52
		1151 TEACHER,ADDL.COMPENSATION		143,022.23	124,644.88	97,196.66	123,178.65
		1171 TEACHER, SUBSTITUTES		495,821.09	309,737.08	334,712.07	201,510.74
		1201 COUNSELOR		502,597.54	563,101.38	563,101.38	703,446.00
		1202 PSYCHOLOGIST		452,373.00	458,957.33	461,615.00	425,458.39
		1203 SCHOOL NURSE SALARIES		39,824.91	36,845.76	36,845.76	42,668.28
		1251 COUNSELOR,ADDL.COMP		5,372.24	11,179.99	11,419.99	10,369.99
		1253 SCHOOL NURSE ADDL. COMP		693.46			
		1271 CERT PUPIL SUPPORT, SUBSTITUTE		32,310.67			
		1273 SCHOOL NURSE SUBSTITUTE			13,175.00	13,175.00	
		1301 SUPERINTENDENT SALARY		323,864.40	307,289.04	304,881.04	308,589.00
		1302 PRINCIPAL SALARY		848,900.16	884,074.16	884,074.16	908,174.12
		1303 DIRECTOR SALARY		688,767.90	717,536.20	717,536.20	717,536.08
		1304 ASST PRINCIPAL SALARY		171,877.04	184,081.04	184,081.04	191,000.04
		1307 Cert HR Manager Salary		204,550.04	219,103.04	219,103.04	219,103.04
		1351 SUPERINTENDENT,ADDL.COMP		13,223.91	13,206.96	12,197.14	12,000.00
		1352 PRINCIPAL,ADDL.COMP		4,626.00	8,893.97	10,094.94	5,892.00
		1353 DIRECTOR, ADDL.COMP		2,592.00	2,592.00	2,376.00	2,592.00
		1354 ASST PRINC, ADDL. COMP		2,844.00	864.00	792.00	864.00
		1357 CERT HR MANAGER ADDITIONAL PAY		864.00	864.00	792.00	864.00
		SubTotal: Certificated Salary (1000 to 1999)		-18,135,765.21	-18,001,440.82	-17,785,042.61	-18,513,630.85

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 Budget General Fund

Fund	Major Range	Summary By	Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 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	1,470,210.43	1,510,078.99	1,415,309.81	1,587,756.89
		2121	Occupational Therapist	261,295.17	271,193.80	271,193.80	271,608.05
		2123	BEHAVIOR TECHNICIAN	208,910.31	231,730.63	225,341.03	277,748.85
		2124	Behavior Manager	158,461.00	163,831.58	163,831.58	169,163.00
		2151	INSTRUCT.AIDE,ADDL.COMP	8,861.11	21,523.13	16,989.17	21,499.79
		2153	BEHAVIOR TECHNICIAN ADDL COMP	3,812.17	1,152.69	1,152.69	
		2171	INSTRUCT.AIDE, SUBSTITUTE	43,568.42	44,518.24	46,042.62	28,764.72
		2201	MAINTENANCE/OPERATIONS	822,583.99	909,143.67	909,143.67	922,219.36
		2204	MEDIA TECHNICIAN, SAL	73,710.75	76,524.66	76,524.66	76,524.66
		2207	IT Specialist I	109,764.00	112,536.00	112,536.00	113,380.02
		2208	CROSSING GUARD	4,355.79	432.63	443.62	
		2251	MAINT/OPER, ADDL. COMP	9,696.78	32,784.12	15,440.83	11,852.12
		2252	CAFETERIA WORKER,ADD.COMP	2,250.00			
		2257	IT Specialist I Additionl Comp	850.00	1,020.00	765.00	850.00
		2271	MAINT/OPERA, SUBSTITUTES	31,804.50	20,700.00	1,315.80	20,700.00
		2301	CHIEF BUSINESS OFFICIAL	299,108.68	342,399.81	340,148.20	343,053.13
		2303	INFORMATION TECHNOLOGY MANAGER	165,381.44	170,711.38	170,711.38	174,801.65
		2304	MANAGER OF MAINTENANCE/GROUNDS	165,116.00	170,495.00	170,495.00	170,495.00
		2351	CHIEF BUS.OFF.,ADDL.COMP	864.00	864.00	792.00	864.00
		2353	IT Manager Addl Comp	864.00	864.00	792.00	864.00
		2354	Manager Maint Ground Addl Comp	864.00	864.00	792.00	864.00
		2401	CLERICAL SALARIES	1,117,503.30	1,151,791.92	1,144,827.15	1,147,741.85
		2451	CLERICAL, ADDL. COMP	5,050.97	43,427.96	4,833.96	18,662.78
		2471	CLERICAL, SUBSTITUTE	9,525.92	14,707.58	9,386.00	14,707.58
		SubTotal: Classified Salary (2000 to 2999)		-4,974,412.73	-5,293,295.79	-5,098,807.97	-5,374,121.45
		Employee Benefit (3000 to 3999)					
		3101	ST TEACH RETIRE SYS CERT	5,019,753.05	5,046,293.40	5,011,525.67	5,098,850.18
		3102	ST TEACH RETIRE SYS CLASS	13,287.83	11,836.40	12,001.95	11,993.83
		3201	PUBL EMPL RETIRE SYS CERT	36,454.25	65,211.99	64,326.73	69,545.01
		3202	PUB EMPL RETIRE SYS CLASS	1,217,255.29	1,406,770.82	1,317,460.06	1,510,747.28
		3311	OASDI/FICA - CERTIFICATED	13,581.23	24,402.03	18,788.59	47,671.35

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 Budget General Fund

Fund	Major Range	Summary By	Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 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...)							
	3312	OASDI/FICA - CLASSIFIED		290,887.13	314,091.13	303,292.26	340,485.47
	3321	MEDICARE - CERTIFICATED		254,900.10	255,881.08	248,003.92	267,202.56
	3322	MEDICARE - CLASSIFIED		70,188.08	77,640.43	72,430.95	80,185.00
	3401	HLTH & WELFARE BNFT CERT		1,250,377.53	1,247,993.79	1,231,044.94	1,390,846.42
	3402	HLTH & WELFARE BNFT CLASS		489,565.80	542,135.75	544,126.31	614,481.00
	3501	ST UNEMPL INSUR CERT		87,888.32	8,873.24	8,552.53	9,311.15
	3502	ST UNEMPL INSUR CLASS		24,202.06	2,710.85	2,497.71	2,777.71
	3601	WORKERS COMP INSUR CERT		407,106.41	330,158.62	319,978.37	344,975.20
	3602	WORKERS COMP INSUR CLASS		112,083.92	99,678.76	93,445.81	103,448.85
	3701	OPEB, ALLOCATED, CERTIFICATED		144,313.91	143,513.85	140,838.22	164,218.07
	3702	OPEB, ALLOCATED, CLASSIFIED		67,828.66	74,998.04	65,592.56	75,251.74
	3901	OTHR BENEFITS, CERT POST		92,363.17	71,217.14	67,766.63	69,533.86
	3902	OTHR BENEFITS, CLASS POST		72,209.96	87,969.42	96,638.21	91,497.43
	3981	RETRO BENEFITS-CERT		5,220.80		4,310.31	
SubTotal: Employee Benefit (3000 to 3999)				-9,669,467.50	-9,811,376.74	-9,622,621.73	-10,293,022.11
Books and Supplies (4000 to 4999)							
	4100	APRVD TXTBKS/COR CUR MTLs		39,016.73	388,224.27	388,224.27	54,961.76
	4110	APPROVED ST/BOARD TXTBOOK			45,184.77	45,184.77	
	4220	LIBRARY BOOKS		17,627.05	26,561.07	21,679.17	18,337.65
	4230	OTHR BOOKS-NO STUDENT USE		449.36	505.93	386.01	505.93
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS		417,251.81	483,595.47	436,163.16	688,443.53
	4315	TEST		17,449.36	18,645.54	17,725.87	24,252.47
	4320	12		717.33			
	4330	SUBSCRIPTION-INSTRUCTION		160.87	9,639.00	9,639.00	23,158.28
	4350	NON INSTRUCTIONL SUPPLIES		354,376.86	468,994.07	445,234.65	418,833.35
	4351	SUBSCRIPTION-NON INSTRUCT		79.00			
	4352	GAS AND OIL		20,922.27	20,091.26	17,140.10	20,091.26
	4353	CUSTODIAL SUPPLIES		50,187.23	46,567.08	45,982.63	46,567.08
	4354	PRINTING		366.26	374.79	334.79	390.00
	4355	FOOD FOR MEETINGS			7,300.16	7,566.33	29,290.17
	4357	MENSTRUAL PRODUCTS			908.91		908.91

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 Budget General Fund

Fund	Major Range	Summary By	Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 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...)							
	4358	OFFICE TEA & COFFEE			1,845.00	1,507.13	1,845.00
	4410	INVENTORIED INST SUPPLY		90,819.48	107,031.44	117,153.03	81,249.66
	4420	INV CLSRM PRESENTATION SYS		1,343.28			49,000.00
	4450	INVNTRD NON-INST SUPPLY		81,076.68	164,021.49	158,594.23	127,426.05
SubTotal: Books and Supplies (4000 to 4999)				-1,091,843.57	-1,789,490.25	-1,712,515.14	-1,585,261.10
Services and Operating Expenditures (5000 to 5999)							
	5100	Subagreements for Services		349,052.06	274,795.88	274,042.00	340,535.88
	5200	TRAVEL AND CONFERENCES		150,495.94	167,584.51	185,974.57	147,193.07
	5300	DUES AND MEMBERSHIPS		48,170.66	51,657.79	49,843.41	51,887.72
	5450	OTHER INSURANCE		213,042.35	252,847.90	252,847.90	252,847.90
	5501	GAS (BUILDING)		103,351.98	105,076.39	104,400.00	105,076.39
	5502	ELECTRICITY (BUILDING)		305,322.88	306,000.00	295,867.43	306,000.00
	5503	WATER-BLACK MOUNTAIN		6,733.27	7,500.00	9,084.46	7,500.00
	5504	WATER-MONTHLY		170,001.18	192,000.00	174,681.42	192,000.00
	5506	GARBAGE & TRASH		76,045.68	78,000.00	78,000.00	78,000.00
	5610	RENTAL/LEASE OF BUILDGS		14,032.97	14,970.20	14,674.12	11,970.20
	5615	RENTAL/LEASE OF EQUIPMENT		11,451.18	15,094.00	10,761.48	15,094.00
	5630	BUILD/GROUNDS REPAIRS & IMPROV		240,558.83	217,482.29	178,573.62	217,482.29
	5635	CONTRACT EQUIPMENT REPAIR		20,446.32	82,630.91	70,497.36	83,834.88
	5636	CONTRACT EQUIP-OVERAGES		28,624.08	19,881.49	21,655.59	19,873.36
	5690	OTHER SERVICES		1.20	158.70	158.70	158.70
	5800	PROF/CNSLT SVCS, OPER EXP		350.00		350.00	
	5804	FILM/VIDEO STRM CONTRACTS		3,409.18			
	5805	BUILDING MAINT-JANITORIAL		343,590.00	336,550.00	336,550.00	336,550.00
	5807	CONSULTANT SERVICES		588,669.41	1,068,582.15	995,226.20	1,140,107.79
	5817	CALSTRS PENLTY/INTEREST			350.00		350.00
	5818	LICENSING (SOFTWRE,MOVIE,PROD)		314,165.36	403,576.88	394,096.12	391,887.20
	5819	OTHER SVC./OPERATING EXP		44,091.98	32,468.70	27,028.36	30,869.45
	5821	LEGAL INVESTIGATOR			16,304.15	16,304.15	
	5822	LEGAL FEES - OTHER OTHER		15,247.56	61,459.15	58,607.60	43,992.65
	5823	AUDIT SERVICES		19,250.00	20,000.00	20,000.00	20,000.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 Budget General Fund

Fund	Major Range	Summary By	Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 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...)							
	5824	ELECTION FEES		27,782.93			28,000.00
	5825	COMPUTER SERVICES		33,526.00	36,479.00		36,479.00
	5826	ADVERTISING		10,886.80	7,800.00	7,413.87	7,800.00
	5831	ABSENCE MANAGEMENT 7/1/16		8,415.49	7,976.77		7,976.77
	5839	TB & FINGERPRINTING		2,347.29	3,007.55	2,166.72	2,975.55
	5843	SPEC.ED.TRANSF.-PRIVATE		29,800.00	91,830.00	91,830.00	121,129.25
	5844	FIELD TRIP/ASSEMBLY TRANS/ADMN		450,446.95	531,266.01	442,536.85	630,287.09
	5851	SPECIAL ED. TUITION		50,000.00	90,877.00	88,876.99	96,720.00
	5852	SPECIAL ED. RELATED SRV		78,014.15	73,805.21	70,531.42	3,273.79
	5901	TELEPHONE		16,209.71	25,935.00	16,800.00	16,890.84
	5903	FAX		779.28	880.00	779.28	1,080.00
	5905	INTERNET SERVICE (TI LIN)		23,165.05	35,000.00	31,710.53	35,000.00
	5906	POSTAGE		6,343.59	6,269.67	6,159.67	6,232.51
	5907	CABLE TV		466.06	437.76	144.32	437.76
SubTotal: Services and Operating Expenditures (5000 to 5999)				-3,804,287.37	-4,636,535.06	-4,328,174.14	-4,787,494.04
Capital Outlay (6000 to 6999)							
	6170	LAND IMPROVEMENTS		221,678.65	14,345.73	14,345.73	14,345.73
	6210	BUILDING IMPROVEMENTS		79,479.14	3,087.70	3,087.70	1,911.80
	6233	SPECIALTY CONSULTANT			7,700.00	7,700.00	7,700.00
	6234	PROJECT MGT(DESIGN PHASE)			12,000.00	12,100.00	12,000.00
	6404	COMPUTER/NETWORK EQUIPMENT		3,096.77			
	6410	NEW EQUIPMENT		84,105.38	20,000.00		60,000.00
SubTotal: Capital Outlay (6000 to 6999)				-388,359.94	-57,133.43	-37,233.43	-95,957.53
Other Outgo (7100 to 7499)							
	7142	OTHR TUIT EX-COST TO CNTY		47,360.09	119,849.94	59,924.97	119,849.94
	7283	ALL OTH TRNSFRS TO JPAS		42,976.44	63,218.94	63,218.94	63,218.94
	7439	DEBT SERV-COPIER PRINC/INTERST		56,484.13	57,971.04	56,484.12	57,971.04
SubTotal: Other Outgo (7100 to 7499)				-146,820.66	-241,039.92	-179,628.03	-241,039.92
Interfund Transfers Out (7600 to 7629)							

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 Budget General Fund

Fund	Major Range					
	Summary By	Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	Expense:1000-7999					
	Interfund Transfers Out (7600 to 7629)					
(Continued...)						
	7612	BTW GENERAL & SP RESERVE	35,000.00	35,000.00	35,000.00	35,000.00
	7616	TO CAFETERIA FROM GENERAL	45,000.00	170,427.05		171,149.70
	SubTotal: Interfund Transfers Out (7600 to 7629)		-80,000.00	-205,427.05	-35,000.00	-206,149.70
	SubTotal: Expense:1000-7999		-38,290,956.98	-40,035,739.06	-38,799,023.05	-41,096,676.70
SubTotal: 01			169,866.27	-595,211.08	-3,065,030.61	-421,382.05
Total			169,866.27	-595,211.08	-3,065,030.61	-421,382.05

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.

122 Universal Design for Learning (UDL)

This program accounts for all the professional development activities and associated costs related to UDL.

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 MAKER SPACE

This program accounted for the \$189,092 HSF Fund a Need money for 2019-20, to allow schools to create their Makerspaces. After the 2019-20 FAN was spent, the District started to contribute \$13,500 annually to support the program ongoing.

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. The 2024-25 budget contains \$128,498.67 to AMS.Net, Inc to upgrade the District's Wifi and phone system.

700 ROUTINE RESTRICTED MAINENANCE

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. In 2023-24, the District provided a Certified Workplace Violence training to all employees.

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
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
000	NON SPECIFIED					
	Revenue:8000-8999					
	8000					
		8011 REV LIMIT ST AID CURR YR	172,044.00	67,931.00	148,648.00	67,931.00
		8021 HOMEOWNERS' EXEMPTION	70,862.13	68,543.00	34,271.96	68,543.00
		8041 SECURED ROLLS TAX	23,927,074.11	25,315,762.00	22,733,490.21	26,538,513.30
		8042 UNSECURED ROLL TAXES	931,920.57	1,021,828.00	1,021,827.66	1,021,828.00
		8043 PRIOR YEARS' TAXES	2,159.30	-5,648.03	-5,648.36	-5,648.03
		8182 SP ED DISCRETNARY GRANTS	14,456.40	15,769.00	756.72	15,769.00
		8290 ALL OTHER FEDERAL REVENUE	148,647.54	39,241.00	37,350.00	39,241.00
		8520 CHILD NUTRITION	100,000.00			
		8550 MANDATED COST REIMBURSE	42,356.00	46,465.00	46,465.00	46,465.00
		8590 ALL OTHER STATE REVENUES	2,769,983.00	2,555,427.45	2,468,757.83	2,125,630.00
		8660 INTEREST	143,006.19	134,569.01	134,569.01	134,569.01
		8689 ALL OTHR FEES & CONTRACTS	67,590.12	68,941.93	68,941.93	70,320.77
		8699 ALL OTHER LOCAL REVENUE	260,622.91	57,937.83	53,005.80	545,495.45
		8980 CONTRIB FROM UNRESTR REV	-6,139,786.38	-6,953,041.51		-7,302,888.24
	SubTotal: 8000		22,510,935.89	22,433,725.68	26,742,435.76	23,365,769.26
	SubTotal: Revenue:8000-8999		22,510,935.89	22,433,725.68	26,742,435.76	23,365,769.26
	Expense:1000-7999					
	2000					
		2252 CAFETERIA WORKER,ADD.COMP	2,250.00			
	SubTotal: 2000		-2,250.00	0.00	0.00	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	1,614,430.00	1,691,079.00	1,691,079.00	1,691,079.00
		3102 ST TEACH RETIRE SYS CLASS	5,792.00	4,404.00	4,404.00	4,404.00
		3202 PUB EMPL RETIRE SYS CLASS	507.42			
		3312 OASDI/FICA - CLASSIFIED	118.19			
		3322 MEDICARE - CLASSIFIED	31.18			
		3402 HLTH & WELFARE BNFT CLASS	118.42			

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

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			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
000	NON SPECIFIED					
	Expense:1000-7999					
	3000					
(Continued...)						
		3502 ST UNEMPL INSUR CLASS	10.76			
		3602 WORKERS COMP INSUR CLASS	49.80			
	SubTotal: 3000		-1,621,057.77	-1,695,483.00	-1,695,483.00	-1,695,483.00
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	22,611.33	51,865.44	44,947.43	51,865.44
		4450 INVNTRD NON-INST SUPPLY	4,159.35	4,452.75	4,452.75	48,114.05
	SubTotal: 4000		-26,770.68	-56,318.19	-49,400.18	-99,979.49
	5000					
		5200 TRAVEL AND CONFERENCES	860.00			
		5630 BUILD/GROUNDS REPAIRS & IMPROV	5,654.13			
		5800 PROF/CNSLT SVCS, OPER EXP	350.00		350.00	
		5807 CONSULTANT SERVICES				3,000.00
		5818 LICENSING (SOFTWRE,MOVIE,PROD)		5,037.52	3,918.76	5,037.52
	SubTotal: 5000		-6,864.13	-5,037.52	-4,268.76	-8,037.52
	7000					
		7142 OTHR TUIT EX-COST TO CNTY	5,491.65			
		7612 BTW GENERAL & SP RESERVE	35,000.00	35,000.00	35,000.00	35,000.00
		7616 TO CAFETERIA FROM GENERAL	45,000.00	170,427.05		171,149.70
	SubTotal: 7000		-85,491.65	-205,427.05	-35,000.00	-206,149.70
	SubTotal: Expense:1000-7999		-1,742,434.23	-1,962,265.76	-1,784,151.94	-2,009,649.71
	SubTotal: 000		20,768,501.66	20,471,459.92	24,958,283.82	21,356,119.55

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
0000	UNDESIGNATED					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	-30.00		-173.20	
	SubTotal: 8000		-30.00	0.00	-173.20	0.00
	SubTotal: Revenue:8000-8999		-30.00	0.00	-173.20	0.00
	Expense:1000-7999					
	3000					
		3981 RETRO BENEFITS-CERT	5,220.80		4,310.31	
	SubTotal: 3000		-5,220.80	0.00	-4,310.31	0.00
	SubTotal: Expense:1000-7999		-5,220.80	0.00	-4,310.31	0.00
	SubTotal: 0000		-5,250.80	0.00	-4,483.51	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

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24-25 General Fund Budget by Program

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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...)						
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	246,958.00	247,120.00	185,308.00	247,120.00
		8590 ALL OTHER STATE REVENUES	4,228.00	6,000.00	6,000.00	
		8699 ALL OTHER LOCAL REVENUE	3,316,732.76	3,473,348.89	3,466,193.74	3,477,713.78
	SubTotal: 8000		3,567,918.76	3,830,581.89	3,657,501.74	3,828,946.78
	SubTotal: Revenue:8000-8999		3,567,918.76	3,830,581.89	3,657,501.74	3,828,946.78
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	7,894,910.29	7,922,113.56	7,560,598.16	8,043,659.30
		1151 TEACHER,ADDL.COMPENSATION	42,086.26	25,201.45	23,117.83	26,701.47
		1171 TEACHER, SUBSTITUTES	422,863.86	220,186.00	236,336.45	174,410.19
		1354 ASST PRINC, ADDL. COMP	1,500.00			
	SubTotal: 1000		-8,361,360.41	-8,167,501.01	-7,820,052.44	-8,244,770.96
	2000					
		2101 INSTRUCTIONAL AIDE SALARY	293,130.67	366,502.57	304,830.67	407,422.09
		2151 INSTRUCT.AIDE,ADDL.COMP	3,237.92	10,132.17	2,698.86	10,137.00
		2153 BEHAVIOR TECHNICIAN ADDL COMP	1,896.20			
		2171 INSTRUCT.AIDE, SUBSTITUTE	14,050.01	4,106.72	3,913.00	10,456.72
		2251 MAINT/OPER, ADDL. COMP	2,688.78			
	SubTotal: 2000		-315,003.58	-380,741.46	-311,442.53	-428,015.81
	3000					
		3101 ST TEACH RETIRE SYS CERT	1,589,299.74	1,548,555.47	1,482,821.54	1,538,638.66
		3102 ST TEACH RETIRE SYS CLASS	7,458.30	7,432.40	7,578.18	7,589.83
		3201 PUBL EMPL RETIRE SYS CERT	57.08			
		3202 PUB EMPL RETIRE SYS CLASS	58,522.20	84,893.22	77,482.85	92,569.95

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			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...)					
	3311	OASDI/FICA - CERTIFICATED	1,294.17	771.48	897.76	19,739.53
	3312	OASDI/FICA - CLASSIFIED	16,950.10	20,886.49	20,267.41	24,527.66
	3321	MEDICARE - CERTIFICATED	117,262.73	115,859.51	109,168.33	112,919.57
	3322	MEDICARE - CLASSIFIED	4,252.05	4,759.52	4,999.13	6,291.69
	3401	HLTH & WELFARE BNFT CERT	617,097.72	562,016.07	538,333.37	632,715.00
	3402	HLTH & WELFARE BNFT CLASS	43,758.78	50,908.66	50,908.66	57,640.00
	3501	ST UNEMPL INSUR CERT	40,426.60	3,997.25	3,764.92	3,943.10
	3502	ST UNEMPL INSUR CLASS	1,453.74	164.13	172.36	218.85
	3601	WORKERS COMP INSUR CERT	187,306.57	149,511.38	140,861.01	145,954.77
	3602	WORKERS COMP INSUR CLASS	6,717.90	6,139.87	6,449.69	8,116.26
	3901	OTHR BENEFITS, CERT POST	50,348.82	35,281.12	38,144.95	34,464.00
	3902	OTHR BENEFITS, CLASS POST	5,403.34	12,363.70	14,156.04	7,303.69
	SubTotal: 3000		-2,747,609.84	-2,603,540.27	-2,496,006.20	-2,692,632.56
	4000					
	4100	APRVD TXTBKS/COR CUR MTLs		333,262.51	333,262.51	
	4230	OTHR BOOKS-NO STUDENT USE	322.48			
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	200,188.51	223,049.15	199,259.65	248,601.77
	4315	TEST		925.00	925.00	925.00
	4330	SUBSCRIPTION-INSTRUCTION				11,500.00
	4350	NON INSTRUCTIONL SUPPLIES	92,129.67	67,407.94	56,580.92	58,312.17
	4354	PRINTING	33.00			
	4355	FOOD FOR MEETINGS		500.00	153.00	1,000.00
	4410	INVENTORIED INST SUPPLY		32,994.71	32,861.74	9,000.00
	4450	INVNTRD NON-INST SUPPLY	19,023.72	49,364.59	44,094.23	15,000.00
	SubTotal: 4000		-311,697.38	-707,503.90	-667,137.05	-344,338.94
	5000					
	5200	TRAVEL AND CONFERENCES	8,079.85	23,015.31	24,371.37	16,593.94

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

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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	2,977.50	1,800.00	300.00	1,800.00
		5610 RENTAL/LEASE OF BUILDGS	6,714.00	8,603.00	8,603.00	5,603.00
		5615 RENTAL/LEASE OF EQUIPMENT	6,850.00	4,177.63	4,177.63	6,900.00
		5807 CONSULTANT SERVICES	127,084.59	175,412.25	135,453.25	146,395.00
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	126,238.66	69,616.30	69,616.30	86,328.30
		5819 OTHER SVC./OPERATING EXP	10,848.25	1,019.25	1,016.25	120.00
		5839 TB & FINGERPRINTING		32.00	32.00	
		5844 FIELD TRIP/ASSEMBLY TRANS/ADMN	195,705.65	94,531.89	87,794.55	122,950.52
		5906 POSTAGE	183.48	10.45	10.45	11.00
	SubTotal: 5000		-484,681.98	-378,218.08	-331,374.80	-386,701.76
	SubTotal: Expense:1000-7999		-12,220,353.19	-12,237,504.72	-11,626,013.02	-12,096,460.03
	SubTotal: 100		-8,652,434.43	-8,406,922.83	-7,968,511.28	-8,267,513.25

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
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			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					
		1171 TEACHER, SUBSTITUTES	3,927.52	2,044.58		2,044.58
	SubTotal: 1000		-3,927.52	-2,044.58	0.00	-2,044.58
	3000					
		3101 ST TEACH RETIRE SYS CERT	436.95			
		3311 OASDI/FICA - CERTIFICATED	75.65	126.76		126.76
		3321 MEDICARE - CERTIFICATED	56.53	29.65		29.65
		3401 HLTH & WELFARE BNFT CERT	485.51			
		3501 ST UNEMPL INSUR CERT	19.51	1.02		1.02
		3601 WORKERS COMP INSUR CERT	90.26	38.25		38.25
	SubTotal: 3000		-1,164.41	-195.68	0.00	-195.68
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	10,555.00			
		4350 NON INSTRUCTIONL SUPPLIES	1,381.43			
	SubTotal: 4000		-11,936.43	0.00	0.00	0.00
	5000					
		5200 TRAVEL AND CONFERENCES	9,223.99	6,124.32	6,124.32	7,130.32
	SubTotal: 5000		-9,223.99	-6,124.32	-6,124.32	-7,130.32
	SubTotal: Expense:1000-7999		-26,252.35	-8,364.58	-6,124.32	-9,370.58
	SubTotal: 103		-26,252.35	-8,364.58	-6,124.32	-9,370.58

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			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					
		5822 LEGAL FEES - OTHER OTHER		1,533.00	1,533.00	1,533.00
	SubTotal: 5000		0.00	-1,533.00	-1,533.00	-1,533.00
	7000					
		7142 OTHR TUIT EX-COST TO CNTY		40,354.22	20,177.11	40,354.22
	SubTotal: 7000		0.00	-40,354.22	-20,177.11	-40,354.22
	SubTotal: Expense:1000-7999		0.00	-41,887.22	-21,710.11	-41,887.22
	SubTotal: 104		0.00	-41,887.22	-21,710.11	-41,887.22

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	136,456.50	105,086.44	54,304.54	110,000.00
	SubTotal: 8000		136,456.50	105,086.44	54,304.54	110,000.00
	SubTotal: Revenue:8000-8999		136,456.50	105,086.44	54,304.54	110,000.00
	Expense:1000-7999					
	4000					
		4100 APRVD TXTBKS/COR CUR MTLS	39,016.73	54,961.76	54,961.76	54,961.76
		4110 APPROVED ST/BOARD TXTBOOK		45,184.77	45,184.77	
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	74,529.14	31,632.66	31,576.78	31,632.66
	SubTotal: 4000		-113,545.87	-131,779.19	-131,723.31	-86,594.42
	5000					
		5300 DUES AND MEMBERSHIPS	1,260.00	3,780.00	3,780.00	3,780.00
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	28,451.40	64,190.33	64,190.33	27,523.66
	SubTotal: 5000		-29,711.40	-67,970.33	-67,970.33	-31,303.66
	SubTotal: Expense:1000-7999		-143,257.27	-199,749.52	-199,693.64	-117,898.08
	SubTotal: 105		-6,800.77	-94,663.08	-145,389.10	-7,898.08

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund	Manageme nt	Description		22-23	Actuals	23-24 Est	Actuals	23-24 GL	Actuals w/Enc	24-25 Budget
	Summary By	Object			GL Actuals Amt	Est	Actuals Amt	Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND									
(Continued...)										
108	INSTRUCTIONAL MATLS LIBRARY									
	Expense:1000-7999									
	4000									
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS			164.40		132.60			132.60
	SubTotal: 4000				-164.40		-132.60		0.00	-132.60
	SubTotal: Expense:1000-7999				-164.40		-132.60		0.00	-132.60
	SubTotal: 108				-164.40		-132.60		0.00	-132.60

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	113,725.00	127,330.45	127,330.45	201,686.27
	SubTotal: 8000		113,725.00	127,330.45	127,330.45	201,686.27
	SubTotal: Revenue:8000-8999		113,725.00	127,330.45	127,330.45	201,686.27
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION	8,700.00	8,400.00	8,400.00	8,400.00
		1171 TEACHER, SUBSTITUTES	550.00			
		1251 COUNSELOR,ADDL.COMP		3,000.00	3,000.00	3,000.00
	SubTotal: 1000		-9,250.00	-11,400.00	-11,400.00	-11,400.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	1,719.00	2,177.40	2,177.40	2,177.40
		3311 OASDI/FICA - CERTIFICATED	15.50			
		3321 MEDICARE - CERTIFICATED	131.47	159.49	159.49	159.49
		3501 ST UNEMPL INSUR CERT	45.33	5.51	5.51	5.51
		3601 WORKERS COMP INSUR CERT	209.97	205.77	205.77	205.77
	SubTotal: 3000		-2,121.27	-2,548.17	-2,548.17	-2,548.17
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	558.98	1,527.74	1,527.74	1,527.74
	SubTotal: 4000		-558.98	-1,527.74	-1,527.74	-1,527.74
	5000					
		5200 TRAVEL AND CONFERENCES	396.43	249.19	249.19	249.19
		5839 TB & FINGERPRINTING		83.55	83.55	83.55
		5844 FIELD TRIP/ASSEMBLY TRANS/ADMN	91,916.05	122,459.19	101,550.00	185,877.62
	SubTotal: 5000		-92,312.48	-122,791.93	-101,882.74	-186,210.36

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
110		OUTDOOR EDUCATION				
		Expense:1000-7999				
(Continued...)						
		SubTotal: Expense:1000-7999	-104,242.73	-138,267.84	-117,358.65	-201,686.27
		SubTotal: 110	9,482.27	-10,937.39	9,971.80	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	2,491,904.62	2,452,923.00	2,261,068.88	2,452,923.00
	SubTotal: 8000		2,491,904.62	2,452,923.00	2,261,068.88	2,452,923.00
	SubTotal: Revenue:8000-8999		2,491,904.62	2,452,923.00	2,261,068.88	2,452,923.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	1,883,817.16	1,843,104.99	1,905,069.69	1,863,988.59
		1171 TEACHER, SUBSTITUTES	8,867.00	28,375.07	36,480.01	
	SubTotal: 1000		-1,892,684.16	-1,871,480.06	-1,941,549.70	-1,863,988.59
	3000					
		3101 ST TEACH RETIRE SYS CERT	360,940.57	353,390.50	369,956.59	353,085.11
		3311 OASDI/FICA - CERTIFICATED	104.17	97.65	153.45	837.00
		3321 MEDICARE - CERTIFICATED	26,903.26	26,175.91	27,212.49	28,236.96
		3401 HLTH & WELFARE BNFT CERT	151,985.31	164,121.02	167,667.12	164,121.00
		3501 ST UNEMPL INSUR CERT	9,277.30	902.56	938.42	973.70
		3601 WORKERS COMP INSUR CERT	42,963.59	33,770.72	35,108.02	36,429.54
		3901 OTHR BENEFITS, CERT POST	7,046.26	3,162.06	5,417.74	5,251.10
	SubTotal: 3000		-599,220.46	-581,620.42	-606,453.83	-588,934.41
	SubTotal: Expense:1000-7999		-2,491,904.62	-2,453,100.48	-2,548,003.53	-2,452,923.00
	SubTotal: 111		0.00	-177.48	-286,934.65	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
112	CONTRACTED SUBSTITUTE SERVICES					
	Revenue:8000-8999					
	8000					
	8980	CONTRIB FROM UNRESTR REV	-1,960.50	125,520.00		125,520.00
	SubTotal: 8000		-1,960.50	125,520.00	0.00	125,520.00
	SubTotal: Revenue:8000-8999		-1,960.50	125,520.00	0.00	125,520.00
	Expense:1000-7999					
	1000					
	1171	TEACHER, SUBSTITUTES		683.86	683.86	
	SubTotal: 1000		0.00	-683.86	-683.86	0.00
	3000					
	3101	ST TEACH RETIRE SYS CERT		130.63	130.63	
	3321	MEDICARE - CERTIFICATED			9.39	
	3501	ST UNEMPL INSUR CERT			0.32	
	3601	WORKERS COMP INSUR CERT			12.12	
	SubTotal: 3000		0.00	-130.63	-152.46	0.00
	5000					
	5807	CONSULTANT SERVICES	-848.50	337,470.00	324,806.00	337,470.00
	SubTotal: 5000		848.50	-337,470.00	-324,806.00	-337,470.00
	SubTotal: Expense:1000-7999		848.50	-338,284.49	-325,642.32	-337,470.00
	SubTotal: 112		-1,112.00	-212,764.49	-325,642.32	-211,950.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	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	128,250.00	145,094.50	145,094.50	158,799.22
	SubTotal: 8000		128,250.00	145,094.50	145,094.50	158,799.22
	SubTotal: Revenue:8000-8999		128,250.00	145,094.50	145,094.50	158,799.22
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION	10,800.00	9,400.02	9,400.02	9,400.02
		1171 TEACHER, SUBSTITUTES	2,222.92	1,550.02	2,050.03	1,550.02
		1251 COUNSELOR,ADDL.COMP		900.00	900.00	900.00
		1352 PRINCIPAL,ADDL.COMP	300.00	900.00	900.00	900.00
	SubTotal: 1000		-13,322.92	-12,750.04	-13,250.05	-12,750.04
	2000					
		2151 INSTRUCT.AIDE,ADDL.COMP	1,200.00			
		2251 MAINT/OPER, ADDL. COMP		900.00	900.00	900.00
	SubTotal: 2000		-1,200.00	-900.00	-900.00	-900.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	2,052.85	2,387.50	2,483.00	2,387.50
		3311 OASDI/FICA - CERTIFICATED	72.01	15.50	15.50	15.50
		3312 OASDI/FICA - CLASSIFIED	71.52	50.88	50.88	50.88
		3321 MEDICARE - CERTIFICATED	186.08	177.07	184.32	177.07
		3322 MEDICARE - CLASSIFIED	16.73	11.90	11.90	11.90
		3401 HLTH & WELFARE BNFT CERT	4.22	15.42	15.42	15.42
		3501 ST UNEMPL INSUR CERT	64.17	6.12	6.37	6.12
		3502 ST UNEMPL INSUR CLASS	5.77	0.41	0.41	0.41
		3601 WORKERS COMP INSUR CERT	297.17	228.45	237.81	228.45
		3602 WORKERS COMP INSUR CLASS	26.71	15.35	15.35	15.35

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 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		-2,797.23	-2,908.60	-3,020.96	-2,908.60
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	2,583.34	5,777.96	5,777.96	5,777.96
	SubTotal: 4000		-2,583.34	-5,777.96	-5,777.96	-5,777.96
	5000					
		5200 TRAVEL AND CONFERENCES		540.17	540.17	540.17
		5844 FIELD TRIP/ASSEMBLY TRANS/ADMN	103,258.00	129,136.73	115,432.00	135,922.45
	SubTotal: 5000		-103,258.00	-129,676.90	-115,972.17	-136,462.62
	SubTotal: Expense:1000-7999		-123,161.49	-152,013.50	-138,921.14	-158,799.22
	SubTotal: 113		5,088.51	-6,919.00	6,173.36	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
114	ENGLISH					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	30.00	25.00	25.00	
	SubTotal: 8000		30.00	25.00	25.00	0.00
	SubTotal: Revenue:8000-8999		30.00	25.00	25.00	0.00
	Expense:1000-7999					
	4000					
		4220 LIBRARY BOOKS	1,693.13	3,262.57	3,262.57	
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	2,149.60	1,817.11	2,117.75	4,000.00
		4350 NON INSTRUCTIONL SUPPLIES	155.62	41.44	41.44	
	SubTotal: 4000		-3,998.35	-5,121.12	-5,421.76	-4,000.00
	5000					
		5807 CONSULTANT SERVICES			1,850.00	
		5844 FIELD TRIP/ASSEMBLY TRANS/ADMN		187.80	187.80	
	SubTotal: 5000		0.00	-187.80	-2,037.80	0.00
	SubTotal: Expense:1000-7999		-3,998.35	-5,308.92	-7,459.56	-4,000.00
	SubTotal: 114		-3,968.35	-5,283.92	-7,434.56	-4,000.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	15,315.59	9,086.57	9,086.57	
		8980 CONTRIB FROM UNRESTR REV	133,706.74	138,152.17		136,367.32
	SubTotal: 8000		149,022.33	147,238.74	9,086.57	136,367.32
	SubTotal: Revenue:8000-8999		149,022.33	147,238.74	9,086.57	136,367.32
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	847,837.15	808,915.53	806,915.53	902,397.40
		1151 TEACHER,ADDL.COMPENSATION	1,000.00			
		1171 TEACHER, SUBSTITUTES	5,622.50	5,311.74	5,311.74	1,912.68
	SubTotal: 1000		-854,459.65	-814,227.27	-812,227.27	-904,310.08
	3000					
		3101 ST TEACH RETIRE SYS CERT	135,725.33	131,984.16	126,855.38	142,733.80
		3201 PUBL EMPL RETIRE SYS CERT	36,168.81	38,002.99	39,246.29	39,790.55
		3311 OASDI/FICA - CERTIFICATED	8,595.05	9,445.87	8,799.53	9,734.79
		3321 MEDICARE - CERTIFICATED	11,781.48	11,347.59	11,048.74	13,141.38
		3401 HLTH & WELFARE BNFT CERT	69,773.65	72,828.99	72,828.99	82,449.00
		3501 ST UNEMPL INSUR CERT	4,062.63	391.30	380.98	453.15
		3601 WORKERS COMP INSUR CERT	18,812.25	14,639.93	14,254.45	16,954.19
		3901 OTHR BENEFITS, CERT POST	4,255.06	1,992.20	1,992.20	1,992.20
	SubTotal: 3000		-289,174.26	-280,633.03	-275,406.56	-307,249.06
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	8,274.89	17,626.31	20,616.88	25,047.17
		4350 NON INSTRUCTIONL SUPPLIES	598.37			
		4410 INVENTORIED INST SUPPLY	3,366.29			
	SubTotal: 4000		-12,239.55	-17,626.31	-20,616.88	-25,047.17

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Management						
Summary By		Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 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	330.00			
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	1,500.00	1,500.00	1,500.00	1,500.00
SubTotal: 5000			-1,830.00	-1,500.00	-1,500.00	-1,500.00
SubTotal: Expense:1000-7999			-1,157,703.46	-1,113,986.61	-1,109,750.71	-1,238,106.31
SubTotal: 115			-1,008,681.13	-966,747.87	-1,100,664.14	-1,101,738.99

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
116	TK PRE-K					
	Expense:1000-7999					
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	1,395.29			
	SubTotal: 4000		-1,395.29	0.00	0.00	0.00
	5000					
		5200 TRAVEL AND CONFERENCES	21.13			
		5906 POSTAGE	9.60			
	SubTotal: 5000		-30.73	0.00	0.00	0.00
	SubTotal: Expense:1000-7999		-1,426.02	0.00	0.00	0.00
	SubTotal: 116		-1,426.02	0.00	0.00	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
117	WASHINGTON DC FIELD TRIP					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	32,344.78	35,525.00	23,525.00	56,649.87
	SubTotal: 8000		32,344.78	35,525.00	23,525.00	56,649.87
	SubTotal: Revenue:8000-8999		32,344.78	35,525.00	23,525.00	56,649.87
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION	6,000.00	7,200.00	7,200.00	7,200.00
		1171 TEACHER, SUBSTITUTES			1,450.00	
		1251 COUNSELOR,ADDL.COMP		2,200.00	2,200.00	2,200.00
		1352 PRINCIPAL,ADDL.COMP		1,200.00	1,200.00	1,200.00
		1354 ASST PRINC, ADDL. COMP	1,200.00			
	SubTotal: 1000		-7,200.00	-10,600.00	-12,050.00	-10,600.00
	2000					
		2151 INSTRUCT.AIDE,ADDL.COMP		1,200.00		1,200.00
		2251 MAINT/OPER, ADDL. COMP	1,200.00	1,200.00	2,851.71	1,200.00
	SubTotal: 2000		-1,200.00	-2,400.00	-2,851.71	-2,400.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	1,375.20	2,024.40	2,196.51	2,024.40
		3312 OASDI/FICA - CLASSIFIED	68.58	148.80	165.51	148.80
		3321 MEDICARE - CERTIFICATED	99.92	153.70	169.47	153.70
		3322 MEDICARE - CLASSIFIED	16.04	34.80	38.71	34.80
		3501 ST UNEMPL INSUR CERT	34.46	53.00	5.84	53.00
		3502 ST UNEMPL INSUR CLASS	5.53	12.00	1.33	12.00
		3601 WORKERS COMP INSUR CERT	159.57	198.30	218.66	198.30
		3602 WORKERS COMP INSUR CLASS	25.61	44.90	49.94	44.90
	SubTotal: 3000		-1,784.91	-2,669.90	-2,845.97	-2,669.90

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
117	WASHINGTON DC FIELD TRIP					
	Expense:1000-7999					
	(Continued...)					
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	46.62	14,025.56	14,025.56	14,025.56
	SubTotal: 4000		-46.62	-14,025.56	-14,025.56	-14,025.56
	5000					
		5200 TRAVEL AND CONFERENCES			236.67	236.67
		5844 FIELD TRIP/ASSEMBLY TRANS/ADMN	6,581.25	32,925.09		26,717.74
	SubTotal: 5000		-6,581.25	-32,925.09	-236.67	-26,954.41
	SubTotal: Expense:1000-7999		-16,812.78	-62,620.55	-32,009.91	-56,649.87
	SubTotal: 117		15,532.00	-27,095.55	-8,484.91	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
118	8TH GRADE FIELD TRIP					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE		232,203.83	232,203.83	247,259.28
	SubTotal: 8000		0.00	232,203.83	232,203.83	247,259.28
	SubTotal: Revenue:8000-8999		0.00	232,203.83	232,203.83	247,259.28
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION		3,600.00	3,600.00	3,600.00
		1171 TEACHER, SUBSTITUTES		1,497.37	1,497.37	1,497.37
		1251 COUNSELOR,ADDL.COMP		2,199.99	2,199.99	2,199.99
		1352 PRINCIPAL,ADDL.COMP		1,200.00	1,200.00	1,200.00
	SubTotal: 1000		0.00	-8,497.36	-8,497.36	-8,497.36
	2000					
		2151 INSTRUCT.AIDE,ADDL.COMP		1,562.18	1,562.18	1,562.18
		2251 MAINT/OPER, ADDL. COMP		2,732.12	2,732.12	2,732.12
	SubTotal: 2000		0.00	-4,294.30	-4,294.30	-4,294.30
	3000					
		3101 ST TEACH RETIRE SYS CERT		1,608.78	1,608.78	1,608.78
		3202 PUB EMPL RETIRE SYS CLASS		64.28	64.28	64.28
		3311 OASDI/FICA - CERTIFICATED		4.40	4.40	4.40
		3312 OASDI/FICA - CLASSIFIED		249.74	249.74	249.74
		3321 MEDICARE - CERTIFICATED		117.92	117.92	117.92
		3322 MEDICARE - CLASSIFIED		58.42	58.42	58.42
		3501 ST UNEMPL INSUR CERT		4.09	4.09	4.09
		3502 ST UNEMPL INSUR CLASS		2.02	2.02	2.02
		3601 WORKERS COMP INSUR CERT		152.13	152.13	152.13
		3602 WORKERS COMP INSUR CLASS		75.35	75.35	75.35

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
118	8TH GRADE FIELD TRIP					
	Expense:1000-7999					
	3000					
(Continued...)						
	SubTotal: 3000		0.00	-2,337.13	-2,337.13	-2,337.13
	4000					
	4350	NON INSTRUCTIONL SUPPLIES		65,243.02	65,236.52	65,243.02
	SubTotal: 4000		0.00	-65,243.02	-65,236.52	-65,243.02
	5000					
	5807	CONSULTANT SERVICES		8,000.00	8,000.00	8,000.00
	5844	FIELD TRIP/ASSEMBLY TRANS/ADMN		151,939.31	136,883.86	158,818.76
	5906	POSTAGE		68.71	68.71	68.71
	SubTotal: 5000		0.00	-160,008.02	-144,952.57	-166,887.47
	SubTotal: Expense:1000-7999		0.00	-240,379.83	-225,317.88	-247,259.28
	SubTotal: 118		0.00	-8,176.00	6,885.95	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	501,445.15	435,448.53	432,137.21	507,144.57
		1171 TEACHER, SUBSTITUTES	8,122.87	5,530.14	5,540.06	2,292.16
	SubTotal: 1000		-509,568.02	-440,978.67	-437,677.27	-509,436.73
	3000					
		3101 ST TEACH RETIRE SYS CERT	96,870.55	83,512.80	83,381.46	94,954.59
		3311 OASDI/FICA - CERTIFICATED	74.55	762.12	69.75	762.12
		3321 MEDICARE - CERTIFICATED	7,218.95	7,508.90	6,103.60	7,408.91
		3401 HLTH & WELFARE BNFT CERT	38,136.15	41,397.30	35,646.68	46,871.00
		3501 ST UNEMPL INSUR CERT	2,489.35	258.94	210.46	255.49
		3601 WORKERS COMP INSUR CERT	11,528.46	9,687.50	7,874.44	9,558.50
		3901 OTHR BENEFITS, CERT POST	2,437.15	643.70	2,588.01	1,522.85
	SubTotal: 3000		-158,755.16	-143,771.26	-135,874.40	-161,333.46
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	5,076.24	1,259.98	1,158.37	850.00
		4350 NON INSTRUCTIONL SUPPLIES	425.34			
		4410 INVENTORIED INST SUPPLY	4,276.56			
	SubTotal: 4000		-9,778.14	-1,259.98	-1,158.37	-850.00
	5000					
		5818 LICENSING (SOFTWARE,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		-682,511.32	-590,419.91	-579,120.04	-676,030.19
	SubTotal: 120		-682,511.32	-590,419.91	-579,120.04	-676,030.19

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
122	Revenue:8000-8999					
	8000					
		8182 SP ED DISCRETNARY GRANTS		17,000.00		17,000.00
	SubTotal: 8000		0.00	17,000.00	0.00	17,000.00
	SubTotal: Revenue:8000-8999		0.00	17,000.00	0.00	17,000.00
	Expense:1000-7999					
	1000					
		1171 TEACHER, SUBSTITUTES		4,412.47	5,719.93	
	SubTotal: 1000		0.00	-4,412.47	-5,719.93	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT		329.49	456.02	
		3311 OASDI/FICA - CERTIFICATED			69.80	
		3321 MEDICARE - CERTIFICATED			85.19	
		3401 HLTH & WELFARE BNFT CERT		138.01	170.96	156.00
		3501 ST UNEMPL INSUR CERT			3.03	
		3601 WORKERS COMP INSUR CERT			109.86	
	SubTotal: 3000		0.00	-467.50	-894.86	-156.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		398.29	398.29	400.00
		4350 NON INSTRUCTIONL SUPPLIES		1,315.21	1,315.21	
		4355 FOOD FOR MEETINGS			643.01	1,000.00
	SubTotal: 4000		0.00	-1,713.50	-2,356.51	-1,400.00
	5000					
		5200 TRAVEL AND CONFERENCES		12,931.09	29,958.86	10,720.00
		5807 CONSULTANT SERVICES		729.00	729.00	729.00
	SubTotal: 5000		0.00	-13,660.09	-30,687.86	-11,449.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Description Summary By Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
122	Expense:1000-7999				
(Continued...)					
	SubTotal: Expense:1000-7999	0.00	-20,253.56	-39,659.16	-13,005.00
	SubTotal: 122	0.00	-3,253.56	-39,659.16	3,995.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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		5,200.00	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999		5,200.00	0.00	0.00	0.00
	Expense:1000-7999					
	4000					
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	1,046.42	1,397.15	873.30	1,397.15
	SubTotal: 4000		-1,046.42	-1,397.15	-873.30	-1,397.15
	5000					
	5807	CONSULTANT SERVICES	1,655.00	850.00		850.00
	5839	TB & FINGERPRINTING		241.00	64.00	241.00
	SubTotal: 5000		-1,655.00	-1,091.00	-64.00	-1,091.00
	7000					
	7283	ALL OTH TRNSFRS TO JPAS	15,232.32	34,023.56	34,023.56	34,023.56
	SubTotal: 7000		-15,232.32	-34,023.56	-34,023.56	-34,023.56
	SubTotal: Expense:1000-7999		-17,933.74	-36,511.71	-34,960.86	-36,511.71
	SubTotal: 123		-12,733.74	-36,511.71	-34,960.86	-36,511.71

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	65,151.00	5,750.97	5,750.97	500.00
	SubTotal: 8000		65,151.00	5,750.97	5,750.97	500.00
	SubTotal: Revenue:8000-8999		65,151.00	5,750.97	5,750.97	500.00
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION	1,800.00			
		1171 TEACHER, SUBSTITUTES	675.00			
	SubTotal: 1000		-2,475.00	0.00	0.00	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	343.80			
		3311 OASDI/FICA - CERTIFICATED	41.85			
		3321 MEDICARE - CERTIFICATED	35.89			
		3501 ST UNEMPL INSUR CERT	12.38			
		3601 WORKERS COMP INSUR CERT	57.31			
	SubTotal: 3000		-491.23	0.00	0.00	0.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	2,371.78	2,786.51	448.43	2,527.76
		4350 NON INSTRUCTIONL SUPPLIES	3,745.20			
	SubTotal: 4000		-6,116.98	-2,786.51	-448.43	-2,527.76
	5000					
		5300 DUES AND MEMBERSHIPS	430.00	50.00	50.00	
		5807 CONSULTANT SERVICES	1,995.00	5,687.22	1,610.00	4,822.22
		5844 FIELD TRIP/ASSEMBLY TRANS/ADMN	52,986.00			
		5906 POSTAGE	27.28			

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
124		6-8 INSTRUMENTAL MUSIC				
		Expense:1000-7999				
		5000				
(Continued...)						
		SubTotal: 5000	-55,438.28	-5,737.22	-1,660.00	-4,822.22
		SubTotal: Expense:1000-7999	-64,521.49	-8,523.73	-2,108.43	-7,349.98
		SubTotal: 124	629.51	-2,772.76	3,642.54	-6,849.98

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc 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	337,783.27	347,500.00	345,683.20	386,137.94
		1171 TEACHER, SUBSTITUTES		4,225.01	4,225.01	
		SubTotal: 1000	-337,783.27	-351,725.01	-349,908.21	-386,137.94
		3000				
		3101 ST TEACH RETIRE SYS CERT	64,516.56	66,832.36	66,832.36	73,274.84
		3311 OASDI/FICA - CERTIFICATED		155.00		155.00
		3321 MEDICARE - CERTIFICATED	4,962.03	5,091.41	5,127.14	5,652.58
		3401 HLTH & WELFARE BNFT CERT	11,443.16	12,411.35	12,411.35	14,053.00
		3501 ST UNEMPL INSUR CERT	1,710.88	175.56	176.90	194.91
		3601 WORKERS COMP INSUR CERT	7,924.42	6,568.63	6,614.75	7,292.61
		3901 OTHR BENEFITS, CERT POST	4,434.96	3,695.80	3,695.80	3,695.80
		SubTotal: 3000	-94,992.01	-94,930.11	-94,858.30	-104,318.74
		SubTotal: Expense:1000-7999	-432,775.28	-446,655.12	-444,766.51	-490,456.68
		SubTotal: 125	-312,775.28	-326,655.12	-324,766.51	-370,456.68

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	273,306.69	377,898.94	192,211.21	377,898.94
		8699 ALL OTHER LOCAL REVENUE	45,645.71	53,203.97	47,147.89	37,000.00
	SubTotal: 8000		318,952.40	431,102.91	239,359.10	414,898.94
	SubTotal: Revenue:8000-8999		318,952.40	431,102.91	239,359.10	414,898.94
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	303,589.77	324,732.03	417,243.42	423,949.40
		1171 TEACHER, SUBSTITUTES	2,200.01	1,586.97	2,132.28	598.67
	SubTotal: 1000		-305,789.78	-326,319.00	-419,375.70	-424,548.07
	3000					
		3101 ST TEACH RETIRE SYS CERT	57,864.52	60,081.48	79,969.49	79,956.51
		3311 OASDI/FICA - CERTIFICATED		37.12		37.12
		3321 MEDICARE - CERTIFICATED	4,179.27	4,455.35	5,815.85	9,375.31
		3401 HLTH & WELFARE BNFT CERT	32,888.16	35,859.40	42,731.98	47,479.00
		3501 ST UNEMPL INSUR CERT	1,441.10	153.64	200.50	323.29
		3601 WORKERS COMP INSUR CERT	6,674.22	5,748.03	7,503.17	12,095.44
		3901 OTHR BENEFITS, CERT POST			166.64	
	SubTotal: 3000		-103,047.27	-106,335.02	-136,387.63	-149,266.67
	4000					
		4220 LIBRARY BOOKS	15,933.92	23,298.50	18,416.60	18,337.65
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	616.01	334.42	322.53	2,850.00
		4330 SUBSCRIPTION-INSTRUCTION	160.87			50.00
		4350 NON INSTRUCTIONL SUPPLIES	599.63	780.54	1,247.67	500.00
	SubTotal: 4000		-17,310.43	-24,413.46	-19,986.80	-21,737.65

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund	Manageme	nt	Description		22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
Summary By			Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND							
130	MEDIA CENTER							
Expense:1000-7999								
(Continued...)								
5000								
	5200	TRAVEL AND CONFERENCES			8,821.00	6,690.00	6,690.00	6,690.00
	5804	FILM/VIDEO STRM CONTRACTS			3,409.18			
	5818	LICENSING (SOFTWARE,MOVIE,PROD)			3,752.75	5,629.14	5,629.14	5,629.14
SubTotal: 5000					-15,982.93	-12,319.14	-12,319.14	-12,319.14
SubTotal: Expense:1000-7999					-442,130.41	-469,386.62	-588,069.27	-607,871.53
SubTotal: 130					-123,178.01	-38,283.71	-348,710.17	-192,972.59

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	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	247,412.20	255,400.69	255,400.69	254,043.76
		1171 TEACHER, SUBSTITUTES	2,047.52	3,075.01	3,075.01	779.57
	SubTotal: 1000		-249,459.72	-258,475.70	-258,475.70	-254,823.33
	3000					
		3101 ST TEACH RETIRE SYS CERT	47,485.06	49,239.98	49,239.98	48,522.36
		3311 OASDI/FICA - CERTIFICATED	38.60	48.33	41.86	48.33
		3321 MEDICARE - CERTIFICATED	3,307.85	3,625.66	3,376.25	3,694.93
		3401 HLTH & WELFARE BNFT CERT	20,852.21	23,203.81	23,203.81	26,272.00
		3501 ST UNEMPL INSUR CERT	1,140.62	125.03	116.37	127.42
		3601 WORKERS COMP INSUR CERT	5,282.45	4,677.60	4,355.88	4,766.98
	SubTotal: 3000		-78,106.79	-80,920.41	-80,334.15	-83,432.02
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	3,439.35	4,096.70	4,096.67	3,500.00
		4350 NON INSTRUCTIONL SUPPLIES	74.42		100.00	
	SubTotal: 4000		-3,513.77	-4,096.70	-4,196.67	-3,500.00
	SubTotal: Expense:1000-7999		-331,080.28	-343,492.81	-343,006.52	-341,755.35
	SubTotal: 135		-331,080.28	-343,492.81	-343,006.52	-341,755.35

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Management		Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
150	ART/MUSIC BLOCK GRANT					
	Expense:1000-7999					
	4000					
	4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		1,803.12			
	SubTotal: 4000		-1,803.12	0.00	0.00	0.00
	SubTotal: Expense:1000-7999		-1,803.12	0.00	0.00	0.00
	SubTotal: 150		-1,803.12	0.00	0.00	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
155	MATH & READING DEV.PROG.					
	Expense:1000-7999					
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	1,825.62	3,463.08	3,463.08	2,500.00
		4350 NON INSTRUCTIONL SUPPLIES	386.51			
	SubTotal: 4000		-2,212.13	-3,463.08	-3,463.08	-2,500.00
	SubTotal: Expense:1000-7999		-2,212.13	-3,463.08	-3,463.08	-2,500.00
	SubTotal: 155		-2,212.13	-3,463.08	-3,463.08	-2,500.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	157,130.00	163,930.00	161,874.00	169,374.00
		1171 TEACHER, SUBSTITUTES	450.01	720.83	760.10	
		1303 DIRECTOR SALARY	245,264.08	256,632.12	256,632.12	256,632.12
		1353 DIRECTOR, ADDL.COMP	864.00	864.00	792.00	864.00
	SubTotal: 1000		-403,708.09	-422,146.95	-420,058.22	-426,870.12
	2000					
		2401 CLERICAL SALARIES	102,959.10	106,028.16	106,028.16	106,028.16
		2451 CLERICAL, ADDL. COMP		600.00		600.00
	SubTotal: 2000		-102,959.10	-106,628.16	-106,028.16	-106,628.16
	3000					
		3101 ST TEACH RETIRE SYS CERT	76,943.81	80,073.07	80,080.57	79,934.67
		3202 PUB EMPL RETIRE SYS CLASS	26,120.74	31,011.03	28,288.32	28,680.61
		3311 OASDI/FICA - CERTIFICATED		465.00		465.00
		3312 OASDI/FICA - CLASSIFIED	6,451.66	6,617.88	6,625.88	6,707.69
		3321 MEDICARE - CERTIFICATED	5,876.32	5,974.85	6,109.39	6,208.46
		3322 MEDICARE - CLASSIFIED	1,508.87	1,530.93	1,549.62	1,568.74
		3401 HLTH & WELFARE BNFT CERT	13,930.48	14,967.57	14,967.57	16,947.00
		3402 HLTH & WELFARE BNFT CLASS	2,439.60	2,439.60	2,439.60	2,762.00
		3501 ST UNEMPL INSUR CERT	2,026.35	206.03	210.73	214.09
		3502 ST UNEMPL INSUR CLASS	520.27	52.79	53.43	54.09
		3601 WORKERS COMP INSUR CERT	9,384.43	7,708.37	7,881.91	8,009.77
		3602 WORKERS COMP INSUR CLASS	2,409.59	1,975.10	1,999.22	2,023.87
		3901 OTHR BENEFITS, CERT POST	1,560.36	1,300.30	1,300.30	1,300.30
		3902 OTHR BENEFITS, CLASS POST	1,560.36	1,560.36	1,430.33	1,560.36
	SubTotal: 3000		-150,732.84	-155,882.88	-152,936.87	-156,436.65
	4000					

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund	Manageme	nt	Description		22-23	Actuals	23-24 Est	Actuals	23-24 GL	Actuals w/Enc	24-25 Budget	
Summary By			Object									
					GL Actuals Amt		Est Actuals Amt		GL Actuals w/Enc Amt		Budget Amt	
01	GENERAL FUND											
160	EDUCATIONAL TECHNOLOGY											
Expense:1000-7999												
4000												
(Continued...)												
		4310	INSTR.SUPPLY/SUBSCRPT/WKBKS				3,186.67					
		4350	NON INSTRUCTIONL SUPPLIES				6,452.14					
SubTotal: 4000						-9,638.81		0.00		0.00	0.00	
	5000											
		5300	DUES AND MEMBERSHIPS				1,625.00					
		5818	LICENSING (SOFTWARE,MOVIE,PROD)				47,994.75					
SubTotal: 5000						-49,619.75		0.00		0.00	0.00	
SubTotal: Expense:1000-7999						-716,658.59		-684,657.99		-679,023.25	-689,934.93	
SubTotal: 160						-716,658.59		-684,657.99		-679,023.25	-689,934.93	

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 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	7,830.00	20,338.04	20,338.04	20,338.04
	SubTotal: 8000		7,830.00	20,338.04	20,338.04	20,338.04
	SubTotal: Revenue:8000-8999		7,830.00	20,338.04	20,338.04	20,338.04
	Expense:1000-7999					
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		20,338.04	16,447.40	20,338.04
	SubTotal: 4000		0.00	-20,338.04	-16,447.40	-20,338.04
	SubTotal: Expense:1000-7999		0.00	-20,338.04	-16,447.40	-20,338.04
	SubTotal: 161		7,830.00	0.00	3,890.64	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	10,000.00	10,000.00	10,000.00
	SubTotal: 8000		10,000.00	10,000.00	10,000.00	10,000.00
	SubTotal: Revenue:8000-8999		10,000.00	10,000.00	10,000.00	10,000.00
	Expense:1000-7999					
	2000					
		2204 MEDIA TECHNICIAN, SAL	73,710.75	76,524.66	76,524.66	76,524.66
		2251 MAINT/OPER, ADDL. COMP	1,200.00			
	SubTotal: 2000		-74,910.75	-76,524.66	-76,524.66	-76,524.66
	3000					
		3202 PUB EMPL RETIRE SYS CLASS	18,700.40	20,416.80	20,416.80	20,699.92
		3312 OASDI/FICA - CLASSIFIED	4,286.30	4,627.95	4,375.76	4,744.53
		3322 MEDICARE - CLASSIFIED	1,002.40	1,082.34	1,023.37	1,109.61
		3402 HLTH & WELFARE BNFT CLASS	11,618.73	13,946.33	13,946.33	15,790.00
		3502 ST UNEMPL INSUR CLASS	345.70	37.32	35.31	38.26
		3602 WORKERS COMP INSUR CLASS	1,600.89	1,396.37	1,320.29	1,431.55
	SubTotal: 3000		-37,554.42	-41,507.11	-41,117.86	-43,813.87
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	8,248.59	6,644.68	6,644.68	31,539.61
		4410 INVENTORIED INST SUPPLY	700.00	1,787.07	1,787.07	
	SubTotal: 4000		-8,948.59	-8,431.75	-8,431.75	-31,539.61
	5000					
		5818 LICENSING (SOFTWRE,MOVIE,PROD)	418.20	3,373.64	3,373.64	
		5819 OTHER SVC./OPERATING EXP	259.00			
		5844 FIELD TRIP/ASSEMBLY TRANS/ADMN		86.00	86.00	

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Description Summary By Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 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	-677.20	-3,459.64	-3,459.64	0.00
	SubTotal: Expense:1000-7999	-122,090.96	-129,923.16	-129,533.91	-151,878.14
	SubTotal: 185	-112,090.96	-119,923.16	-119,533.91	-141,878.14

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	79,210.27	66,833.10		66,833.10
	SubTotal: 8000		79,210.27	66,833.10	0.00	66,833.10
	SubTotal: Revenue:8000-8999		79,210.27	66,833.10	0.00	66,833.10
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	42,577.70	38,716.10	38,716.10	38,716.10
		1151 TEACHER,ADDL.COMPENSATION		581.67	581.67	581.67
		1171 TEACHER, SUBSTITUTES		250.00	250.00	250.00
	SubTotal: 1000		-42,577.70	-39,547.77	-39,547.77	-39,547.77
	2000					
		2101 INSTRUCTIONAL AIDE SALARY	10,410.24	8,831.76	8,831.76	8,831.76
		2121 Occupational Therapist	1,663.68			
		2123 BEHAVIOR TECHNICIAN	9,050.33	2,371.60	2,371.60	2,371.60
		2151 INSTRUCT.AIDE,ADDL.COMP		3,228.23	3,228.23	3,228.23
	SubTotal: 2000		-21,124.25	-14,431.59	-14,431.59	-14,431.59
	3000					
		3101 ST TEACH RETIRE SYS CERT	6,400.70	7,238.47	7,238.47	7,238.47
		3202 PUB EMPL RETIRE SYS CLASS	5,082.28	2,901.01	2,901.01	2,901.01
		3312 OASDI/FICA - CLASSIFIED	1,308.75	894.75	894.75	894.75
		3321 MEDICARE - CERTIFICATED	617.38	573.43	573.43	573.43
		3322 MEDICARE - CLASSIFIED	306.06	209.27	209.27	209.27
		3501 ST UNEMPL INSUR CERT	212.89	19.78	19.78	19.78
		3502 ST UNEMPL INSUR CLASS	105.55	7.22	7.22	7.22
		3601 WORKERS COMP INSUR CERT	985.93	739.83	739.83	739.83
		3602 WORKERS COMP INSUR CLASS	488.78	269.98	269.98	269.98

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Management		Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
Summary By			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		-15,508.32	-12,853.74	-12,853.74	-12,853.74
	7000					
		7283 ALL OTH TRNSFRS TO JPAS	27,744.12	29,195.38	29,195.38	29,195.38
	SubTotal: 7000		-27,744.12	-29,195.38	-29,195.38	-29,195.38
	SubTotal: Expense:1000-7999		-106,954.39	-96,028.48	-96,028.48	-96,028.48
	SubTotal: 190		-27,744.12	-29,195.38	-96,028.48	-29,195.38

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
220	PHYSICALLY HANDICAPPED					
	Revenue:8000-8999					
	8000					
		8980 CONTRIB FROM UNRESTR REV	3,224.28	6,271.02		6,271.02
	SubTotal: 8000		3,224.28	6,271.02	0.00	6,271.02
	SubTotal: Revenue:8000-8999		3,224.28	6,271.02	0.00	6,271.02
	Expense:1000-7999					
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	633.79	590.78	332.49	590.78
		4350 NON INSTRUCTIONL SUPPLIES	306.18	251.51	0.01	251.51
		4410 INVENTORIED INST SUPPLY	2,284.31	5,428.73	5,428.73	5,428.73
	SubTotal: 4000		-3,224.28	-6,271.02	-5,761.23	-6,271.02
	5000					
		5807 CONSULTANT SERVICES		1,240.00		1,240.00
	SubTotal: 5000		0.00	-1,240.00	0.00	-1,240.00
	SubTotal: Expense:1000-7999		-3,224.28	-7,511.02	-5,761.23	-7,511.02
	SubTotal: 220		0.00	-1,240.00	-5,761.23	-1,240.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	1,004,758.87	931,191.83	875,554.24	931,191.83
		8181 SP ED ENTITL PER UDC	235,808.29	243,224.06	2,607.66	258,735.42
		8182 SP ED DISCRETNARY GRANTS	614.97			
		8677 INTERAGENCY SVCS BETW LEA	90,168.72	86,000.00		156,702.00
		8980 CONTRIB FROM UNRESTR REV	1,917,792.66	2,056,025.67		2,163,412.47
	SubTotal: 8000		3,249,143.51	3,316,441.56	878,161.90	3,510,041.72
	SubTotal: Revenue:8000-8999		3,249,143.51	3,316,441.56	878,161.90	3,510,041.72
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	1,093,673.00	1,143,409.00	1,143,409.00	1,152,684.00
		1151 TEACHER,ADDL.COMPENSATION	490.00	5,665.04	5,415.04	490.00
		1171 TEACHER, SUBSTITUTES	8,211.97	8,018.69	9,457.28	3,181.75
	SubTotal: 1000		-1,102,374.97	-1,157,092.73	-1,158,281.32	-1,156,355.75
	2000					
		2101 INSTRUCTIONAL AIDE SALARY	1,166,669.52	1,134,744.66	1,101,647.38	1,171,503.04
		2151 INSTRUCT.AIDE,ADDL.COMP	2,265.10	5,400.55	7,343.94	5,372.38
		2171 INSTRUCT.AIDE, SUBSTITUTE	29,326.41	40,411.52	41,713.62	18,308.00
		2451 CLERICAL, ADDL. COMP		2,900.00		2,900.00
	SubTotal: 2000		-1,198,261.03	-1,183,456.73	-1,150,704.94	-1,198,083.42
	3000					
		3101 ST TEACH RETIRE SYS CERT	213,712.11	220,552.16	220,847.32	220,162.65
		3202 PUB EMPL RETIRE SYS CLASS	298,667.96	304,884.35	282,027.54	424,578.33
		3311 OASDI/FICA - CERTIFICATED	59.68	38.75	85.25	227.65
		3312 OASDI/FICA - CLASSIFIED	70,936.35	70,958.98	66,835.63	81,756.03
		3321 MEDICARE - CERTIFICATED	15,225.94	16,232.66	15,824.73	16,824.59

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	16,590.18	19,645.33	15,630.83	19,120.32
		3401 HLTH & WELFARE BNFT CERT	75,193.43	87,919.29	87,919.30	98,485.00
		3402 HLTH & WELFARE BNFT CLASS	153,524.15	150,506.11	151,553.79	173,147.00
		3501 ST UNEMPL INSUR CERT	5,250.30	559.75	545.69	580.15
		3502 ST UNEMPL INSUR CLASS	5,732.45	677.47	539.12	659.33
		3601 WORKERS COMP INSUR CERT	24,315.28	20,942.30	20,416.05	21,705.99
		3602 WORKERS COMP INSUR CLASS	26,562.31	25,345.16	20,166.03	24,667.96
		3901 OTHR BENEFITS, CERT POST	6,100.22	5,164.40	3,959.10	3,959.10
		3902 OTHR BENEFITS, CLASS POST	38,570.28	36,290.67	41,432.91	35,803.45
	SubTotal: 3000		-950,440.64	-959,717.38	-927,783.29	-1,121,677.55
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	9,301.25	6,762.59	6,487.59	7,000.00
		4315 TEST	7,270.78	3,318.57	3,118.57	3,400.00
		4350 NON INSTRUCTIONL SUPPLIES	2,549.38	2,133.07	1,633.06	2,010.00
	SubTotal: 4000		-19,121.41	-12,214.23	-11,239.22	-12,410.00
	5000					
		5200 TRAVEL AND CONFERENCES	14,198.79			
		5300 DUES AND MEMBERSHIPS	119.88			
		5807 CONSULTANT SERVICES		16,515.00	12,812.00	16,515.00
		5818 LICENSING (SOFTWRE,MOVIE,PROD)	8,893.41	6,000.91	6,000.91	6,000.00
		5844 FIELD TRIP/ASSEMBLY TRANS/ADMN			602.64	
	SubTotal: 5000		-23,212.08	-22,515.91	-19,415.55	-22,515.00
	SubTotal: Expense:1000-7999		-3,293,410.13	-3,334,996.98	-3,267,424.32	-3,511,041.72
	SubTotal: 230		-44,266.62	-18,555.42	-2,389,262.42	-1,000.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	954,748.53	1,008,426.77		1,042,538.89
	SubTotal: 8000		954,748.53	1,008,426.77	0.00	1,042,538.89
	SubTotal: Revenue:8000-8999		954,748.53	1,008,426.77	0.00	1,042,538.89
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	831,422.88	801,021.61	802,999.24	832,045.58
		1151 TEACHER,ADDL.COMPENSATION	625.97	1,297.15	1,020.17	625.97
		1171 TEACHER, SUBSTITUTES	437.50	292.65	125.00	227.75
	SubTotal: 1000		-832,486.35	-802,611.41	-804,144.41	-832,899.30
	3000					
		3101 ST TEACH RETIRE SYS CERT	159,008.25	142,460.57	135,704.49	138,362.80
		3201 PUBL EMPL RETIRE SYS CERT		27,209.00	24,952.38	29,754.46
		3311 OASDI/FICA - CERTIFICATED	6.98	6,410.52	5,941.06	7,007.56
		3321 MEDICARE - CERTIFICATED	12,071.02	12,106.87	11,612.60	12,114.06
		3401 HLTH & WELFARE BNFT CERT	54,095.09	57,250.48	57,295.48	63,658.00
		3501 ST UNEMPL INSUR CERT	4,162.46	417.37	400.44	417.73
		3601 WORKERS COMP INSUR CERT	19,276.88	15,619.55	14,981.85	15,628.79
		3901 OTHR BENEFITS, CERT POST	4,448.65	4,802.40	2,173.35	2,173.35
	SubTotal: 3000		-253,069.33	-266,276.76	-253,061.65	-269,116.75
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	1,005.99	720.03	1,697.70	720.03
		4315 TEST	3,977.74	791.36	791.36	791.36
		4330 SUBSCRIPTION-INSTRUCTION		99.00	99.00	108.28
		4350 NON INSTRUCTIONL SUPPLIES	418.40			
		4450 INVNTRD NON-INST SUPPLY	764.53			

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund	Manageme nt	Description		22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
	Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND						
240	SPEECH THERAPY						
	Expense:1000-7999						
	4000						
(Continued...)							
	SubTotal: 4000			-6,166.66	-1,610.39	-2,588.06	-1,619.67
	5000						
	5200	TRAVEL AND CONFERENCES		2,042.18	783.09	1,395.02	1,758.05
	5300	DUES AND MEMBERSHIPS			376.00	623.00	376.00
	5807	CONSULTANT SERVICES			7,084.00	7,084.00	7,084.00
	5818	LICENSING (SOFTWARE,MOVIE,PROD)		36.00	72.00	72.00	72.00
	SubTotal: 5000			-2,078.18	-8,315.09	-9,174.02	-9,290.05
	SubTotal: Expense:1000-7999			-1,093,800.52	-1,078,813.65	-1,068,968.14	-1,112,925.77
	SubTotal: 240			-139,051.99	-70,386.88	-1,068,968.14	-70,386.88

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Management	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
250	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION			168.75	
	SubTotal: 1000		0.00	0.00	-168.75	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT			32.23	
		3321 MEDICARE - CERTIFICATED			1.93	
		3501 ST UNEMPL INSUR CERT			0.07	
		3601 WORKERS COMP INSUR CERT			2.49	
	SubTotal: 3000		0.00	0.00	-36.72	0.00
	SubTotal: Expense:1000-7999		0.00	0.00	-205.47	0.00
	SubTotal: 250		0.00	0.00	-205.47	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
270	NON-PUBLIC SCHOOL SERVICE					
	Revenue:8000-8999					
	8000					
		8097 PROPERTY TAXES TRANSFERS	111,639.84	83,984.03	74,669.87	83,984.03
		8181 SP ED ENTITL PER UDC	23,303.50	18,785.15	289.76	3,273.79
		8182 SP ED DISCRETNARY GRANTS	6,659.05	6,659.05	3,630.00	6,659.05
		8980 CONTRIB FROM UNRESTR REV	407,644.61	571,130.07		656,463.21
	SubTotal: 8000		549,247.00	680,558.30	78,589.63	750,380.08
	SubTotal: Revenue:8000-8999		549,247.00	680,558.30	78,589.63	750,380.08
	Expense:1000-7999					
	5000					
		5100 Subagreements for Services	316,331.93	230,660.00	231,962.00	296,400.00
		5807 CONSULTANT SERVICES	183,421.01	301,157.42	302,402.42	369,210.46
		5851 SPECIAL ED. TUITION	25,000.00	67,737.00	65,737.00	85,580.00
		5852 SPECIAL ED. RELATED SRV	25,792.00	73,805.21	70,531.42	3,273.79
	SubTotal: 5000		-550,544.94	-673,359.63	-670,632.84	-754,464.25
	SubTotal: Expense:1000-7999		-550,544.94	-673,359.63	-670,632.84	-754,464.25
	SubTotal: 270		-1,297.94	7,198.67	-592,043.21	-4,084.17

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	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	378,454.22	400,417.00		404,075.81
	SubTotal: 8000		378,454.22	400,417.00	0.00	404,075.81
	SubTotal: Revenue:8000-8999		378,454.22	400,417.00	0.00	404,075.81
	Expense:1000-7999					
	2000					
		2121 Occupational Therapist	259,631.49	271,193.80	271,193.80	271,608.05
	SubTotal: 2000		-259,631.49	-271,193.80	-271,193.80	-271,608.05
	3000					
		3202 PUB EMPL RETIRE SYS CLASS	65,868.58	72,354.56	72,354.56	73,469.97
		3312 OASDI/FICA - CLASSIFIED	15,739.02	16,572.94	16,572.94	16,839.70
		3322 MEDICARE - CLASSIFIED	3,680.89	3,792.93	3,875.92	3,938.32
		3402 HLTH & WELFARE BNFT CLASS	19,668.84	23,219.36	23,219.36	26,009.00
		3502 ST UNEMPL INSUR CLASS	1,269.31	130.79	133.65	135.80
		3602 WORKERS COMP INSUR CLASS	5,878.34	4,893.40	5,000.46	5,080.97
		3902 OTHR BENEFITS, CLASS POST	-34.07	1,342.68	1,342.68	
	SubTotal: 3000		-112,070.91	-122,306.66	-122,499.57	-125,473.76
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	2,336.30	4,298.96	1,771.96	3,850.00
		4315 TEST	795.55	1,724.53	1,474.97	2,250.00
	SubTotal: 4000		-3,131.85	-6,023.49	-3,246.93	-6,100.00
	5000					
		5200 TRAVEL AND CONFERENCES	3,590.00			
		5818 LICENSING (SOFTWRE,MOVIE,PROD)	29.97	893.05	893.05	894.00
	SubTotal: 5000		-3,619.97	-893.05	-893.05	-894.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Description Summary By Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
290	Occupational Therapy				
	Expense:1000-7999				
(Continued...)					
	SubTotal: Expense:1000-7999	-378,454.22	-400,417.00	-397,833.35	-404,075.81
	SubTotal: 290	0.00	0.00	-397,833.35	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Description		22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
	Summary By	Object				
01	GENERAL FUND					
(Continued...)						
291	BEHAVIOR THERAPY					
Revenue:8000-8999						
8000						
	8980	CONTRIB FROM UNRESTR REV	529,599.31	590,518.70		671,498.36
SubTotal: 8000			529,599.31	590,518.70	0.00	671,498.36
SubTotal: Revenue:8000-8999			529,599.31	590,518.70	0.00	671,498.36
Expense:1000-7999						
2000						
	2123	BEHAVIOR TECHNICIAN	199,859.98	229,359.03	222,969.43	275,377.25
	2124	Behavior Manager	158,461.00	163,831.58	163,831.58	169,163.00
	2153	BEHAVIOR TECHNICIAN ADDL COMP	1,915.97	356.86	356.86	
SubTotal: 2000			-360,236.95	-393,547.47	-387,157.87	-444,540.25
3000						
	3202	PUB EMPL RETIRE SYS CLASS	87,553.42	102,585.42	102,375.53	120,033.90
	3312	OASDI/FICA - CLASSIFIED	21,515.08	24,324.21	23,284.26	27,986.46
	3322	MEDICARE - CLASSIFIED	5,203.16	6,196.87	5,445.57	6,545.21
	3402	HLTH & WELFARE BNFT CLASS	36,893.42	48,298.78	52,389.87	54,103.00
	3502	ST UNEMPL INSUR CLASS	1,794.16	213.68	187.77	225.70
	3602	WORKERS COMP INSUR CLASS	8,309.19	7,994.81	7,025.51	8,444.25
	3902	OTHR BENEFITS, CLASS POST	4,681.80	5,592.47	7,053.37	6,854.60
SubTotal: 3000			-165,950.23	-195,206.24	-197,761.88	-224,193.12
4000						
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	1,376.82	1,200.00	1,200.00	1,200.00
	4350	NON INSTRUCTIONL SUPPLIES	197.33	56.99		56.99
	4354	PRINTING		40.00		40.00
SubTotal: 4000			-1,574.15	-1,296.99	-1,200.00	-1,296.99
5000						

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 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	257.00	257.00	1,257.00
		5300 DUES AND MEMBERSHIPS		211.00	200.00	211.00
	SubTotal: 5000		-1,837.98	-468.00	-457.00	-1,468.00
	SubTotal: Expense:1000-7999		-529,599.31	-590,518.70	-586,576.75	-671,498.36
	SubTotal: 291		0.00	0.00	-586,576.75	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Description Summary By Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 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	17,237.00	16,975.00	13,127.00	16,975.00
	SubTotal: 8000	17,237.00	16,975.00	13,127.00	16,975.00
	SubTotal: Revenue:8000-8999	17,237.00	16,975.00	13,127.00	16,975.00
	Expense:1000-7999				
	1000				
	1151 TEACHER,ADDL.COMPENSATION		120.03	120.03	
	SubTotal: 1000	0.00	-120.03	-120.03	0.00
	3000				
	3101 ST TEACH RETIRE SYS CERT		23.20	23.20	
	3321 MEDICARE - CERTIFICATED		1.64	1.64	
	3501 ST UNEMPL INSUR CERT		0.06	0.06	
	3601 WORKERS COMP INSUR CERT		2.13	2.13	
	SubTotal: 3000	0.00	-27.03	-27.03	0.00
	5000				
	5200 TRAVEL AND CONFERENCES	17,237.00	15,098.04	15,098.04	5,975.00
	5807 CONSULTANT SERVICES		1,729.90		11,000.00
	SubTotal: 5000	-17,237.00	-16,827.94	-15,098.04	-16,975.00
	SubTotal: Expense:1000-7999	-17,237.00	-16,975.00	-15,245.10	-16,975.00
	SubTotal: 310	0.00	0.00	-2,118.10	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	59.77	58.05		58.05
		8980 CONTRIB FROM UNRESTR REV	603,640.25	714,644.24		728,290.00
	SubTotal: 8000		603,700.02	714,702.29	0.00	728,348.05
	SubTotal: Revenue:8000-8999		603,700.02	714,702.29	0.00	728,348.05
	Expense:1000-7999					
	1000					
		1303 DIRECTOR SALARY	201,376.81	209,206.94	209,206.94	209,206.76
		1353 DIRECTOR, ADDL.COMP	777.60	777.60	712.80	777.60
	SubTotal: 1000		-202,154.41	-209,984.54	-209,919.74	-209,984.36
	2000					
		2401 CLERICAL SALARIES	95,797.92	98,217.72	98,217.72	98,217.72
		2471 CLERICAL, SUBSTITUTE	97.92	1,900.00		1,900.00
	SubTotal: 2000		-95,895.84	-100,117.72	-98,217.72	-100,117.72
	3000					
		3101 ST TEACH RETIRE SYS CERT	38,463.39	39,959.13	39,959.13	39,958.49
		3202 PUB EMPL RETIRE SYS CLASS	24,303.95	26,204.43	26,204.43	26,567.89
		3312 OASDI/FICA - CLASSIFIED	5,849.90	5,925.55	5,925.55	6,207.30
		3321 MEDICARE - CERTIFICATED	2,715.06	2,929.34	2,796.35	3,044.77
		3322 MEDICARE - CLASSIFIED	1,368.12	1,416.62	1,385.80	1,451.71
		3401 HLTH & WELFARE BNFT CERT	12,600.12	12,862.54	12,862.54	14,408.00
		3402 HLTH & WELFARE BNFT CLASS	11,931.96	13,429.96	13,429.96	15,044.00
		3501 ST UNEMPL INSUR CERT	936.28	101.01	96.43	104.98
		3502 ST UNEMPL INSUR CLASS	471.81	48.84	47.80	50.05
		3601 WORKERS COMP INSUR CERT	4,335.92	3,779.24	3,607.78	3,928.18
		3602 WORKERS COMP INSUR CLASS	2,184.82	1,827.63	1,787.88	1,872.90

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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		-105,161.33	-108,484.29	-108,103.65	-112,638.27
	4000					
	4230	OTHR BOOKS-NO STUDENT USE		119.92		119.92
	4315	TEST		270.11		270.11
	4320	12	717.33			
	4350	NON INSTRUCTIONL SUPPLIES	759.13	2,023.33	775.65	2,023.33
	4355	FOOD FOR MEETINGS		500.00	229.72	500.00
	4358	OFFICE TEA & COFFEE		400.00	226.07	400.00
	SubTotal: 4000		-1,476.46	-3,313.36	-1,231.44	-3,313.36
	5000					
	5100	Subagreements for Services	32,720.13	44,135.88	42,080.00	44,135.88
	5200	TRAVEL AND CONFERENCES	5,361.17	10,667.29	10,667.29	8,829.00
	5300	DUES AND MEMBERSHIPS	1,625.00	1,852.44	1,852.44	1,852.44
	5635	CONTRACT EQUIPMENT REPAIR		100.00		100.00
	5807	CONSULTANT SERVICES	1,462.50	10,348.00	10,348.00	10,348.00
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	1,354.87	96.00		96.00
	5822	LEGAL FEES - OTHER OTHER	7,520.50	42,969.00	42,969.00	25,000.00
	5843	SPEC.ED.TRANSP.-PRIVATE	29,800.00	91,830.00	91,830.00	121,129.25
	5851	SPECIAL ED. TUITION	25,000.00	23,140.00	23,139.99	11,140.00
	5852	SPECIAL ED. RELATED SRV	52,222.15			
	5906	POSTAGE	17.45	110.00		110.00
	SubTotal: 5000		-157,083.77	-225,248.61	-222,886.72	-222,740.57
	7000					
	7142	OTHR TUIT EX-COST TO CNTY	41,868.44	79,495.72	39,747.86	79,495.72
	SubTotal: 7000		-41,868.44	-79,495.72	-39,747.86	-79,495.72

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Description Summary By Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
320	SPECIAL ED. ADMIN				
	Expense:1000-7999				
(Continued...)					
	SubTotal: Expense:1000-7999	-603,640.25	-726,644.24	-680,107.13	-728,290.00
	SubTotal: 320	59.77	-11,941.95	-680,107.13	58.05

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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					
		1151 TEACHER,ADDL.COMPENSATION	1,140.48			
		1302 PRINCIPAL SALARY	756,663.26	787,695.71	787,695.71	809,438.39
		1304 ASST PRINCIPAL SALARY	163,283.24	174,877.00	174,877.00	181,550.04
		1352 PRINCIPAL,ADDL.COMP	4,326.00	5,593.97	6,794.94	2,592.00
		1354 ASST PRINC, ADDL. COMP	144.00	864.00	792.00	864.00
	SubTotal: 1000		-925,556.98	-969,030.68	-970,159.65	-994,444.43
	2000					
		2401 CLERICAL SALARIES	348,796.88	356,243.88	354,836.28	353,184.72
		2451 CLERICAL, ADDL. COMP	3,322.97	27,134.78	2,484.78	3,134.78
		2471 CLERICAL, SUBSTITUTE	3,917.98	7,607.58	5,486.00	7,607.58
	SubTotal: 2000		-356,037.83	-390,986.24	-362,807.06	-363,927.08
	3000					
		3101 ST TEACH RETIRE SYS CERT	175,756.31	184,372.79	184,547.17	189,138.54
		3202 PUB EMPL RETIRE SYS CLASS	88,943.19	105,896.17	95,262.75	95,407.70
		3312 OASDI/FICA - CLASSIFIED	21,652.22	23,253.90	22,486.04	22,741.17
		3321 MEDICARE - CERTIFICATED	12,906.07	13,618.38	13,476.97	14,448.51
		3322 MEDICARE - CLASSIFIED	5,063.79	5,345.61	5,258.75	5,318.49
		3401 HLTH & WELFARE BNFT CERT	48,103.80	52,157.44	52,157.44	59,054.00
		3402 HLTH & WELFARE BNFT CLASS	44,572.11	42,116.26	42,116.26	47,685.00
		3501 ST UNEMPL INSUR CERT	4,450.58	469.59	464.82	498.22
		3502 ST UNEMPL INSUR CLASS	1,746.15	184.30	181.30	183.38
		3601 WORKERS COMP INSUR CERT	20,610.47	17,569.54	17,387.02	18,640.55
		3602 WORKERS COMP INSUR CLASS	8,086.87	6,896.55	6,784.55	6,861.55
		3702 OPEB, ALLOCATED, CLASSIFIED	706.80	589.00	117.80	1,001.30
		3901 OTHR BENEFITS, CERT POST	2,004.60	2,004.61	1,837.55	2,004.61
		3902 OTHR BENEFITS, CLASS POST	2,322.00	6,323.29	6,855.05	2,924.14
	SubTotal: 3000		-436,924.96	-460,797.43	-448,933.47	-465,907.16

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
330	SCHOOL ADMINISTRATION					
	Expense:1000-7999					
	(Continued...)					
	4000					
		4230 OTHR BOOKS-NO STUDENT USE	126.88	140.00	140.00	140.00
		4350 NON INSTRUCTIONL SUPPLIES	7,031.26	2,734.96	2,806.99	1,850.00
		4450 INVNTRD NON-INST SUPPLY	3,059.30			
	SubTotal: 4000		-10,217.44	-2,874.96	-2,946.99	-1,990.00
	5000					
		5200 TRAVEL AND CONFERENCES	-971.87	3,765.95	3,765.95	3,765.95
		5300 DUES AND MEMBERSHIPS	7,850.00	8,158.65	8,158.65	8,158.65
		5615 RENTAL/LEASE OF EQUIPMENT		2,722.37	2,722.37	
		5636 CONTRACT EQUIP-OVERAGES	16,792.06	16,968.38	18,830.21	16,960.25
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	139.95	139.95	139.95	139.95
	SubTotal: 5000		-23,810.14	-31,755.30	-33,617.13	-29,024.80
	7000					
		7439 DEBT SERV-COPIER PRINC/INTERST	44,818.93	44,818.92	44,818.92	44,818.92
	SubTotal: 7000		-44,818.93	-44,818.92	-44,818.92	-44,818.92
	SubTotal: Expense:1000-7999		-1,797,366.28	-1,900,263.53	-1,863,283.22	-1,900,112.39
	SubTotal: 330		-1,797,366.28	-1,900,263.53	-1,863,283.22	-1,900,112.39

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	69,972.36	62,772.36	25,400.05	65,772.36
		1171 TEACHER, SUBSTITUTES	27,507.41	15,746.21	12,999.98	11,664.97
		1251 COUNSELOR,ADDL.COMP		960.00	960.00	
		1303 DIRECTOR SALARY	219,751.87	228,452.00	228,452.00	228,452.00
		1353 DIRECTOR, ADDL.COMP	864.00	864.00	792.00	864.00
	SubTotal: 1000		-318,095.64	-308,794.57	-268,604.03	-306,753.33
	2000					
		2151 INSTRUCT.AIDE,ADDL.COMP	2,158.09		1,888.04	
		2153 BEHAVIOR TECHNICIAN ADDL COMP		795.83	795.83	
		2401 CLERICAL SALARIES	88,888.08	91,108.08	91,108.08	90,108.00
	SubTotal: 2000		-91,046.17	-91,903.91	-93,791.95	-90,108.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	57,910.42	49,576.50	50,075.52	43,634.33
		3102 ST TEACH RETIRE SYS CLASS	37.53		19.77	
		3201 PUBL EMPL RETIRE SYS CERT	228.36		128.06	
		3202 PUB EMPL RETIRE SYS CLASS	22,794.85	27,074.53	24,686.11	24,374.21
		3311 OASDI/FICA - CERTIFICATED	655.58	2,719.15	280.09	4,801.11
		3312 OASDI/FICA - CLASSIFIED	5,627.07	5,915.32	5,915.32	5,586.70
		3321 MEDICARE - CERTIFICATED	4,573.59	4,319.67	3,878.34	4,447.93
		3322 MEDICARE - CLASSIFIED	1,317.45	1,274.38	1,384.38	1,306.57
		3401 HLTH & WELFARE BNFT CERT	13,193.29	13,599.57	13,611.14	15,398.00
		3402 HLTH & WELFARE BNFT CLASS	11,604.88	14,060.61	14,060.61	15,920.00
		3501 ST UNEMPL INSUR CERT	1,577.18	148.96	133.54	153.38
		3502 ST UNEMPL INSUR CLASS	454.32	43.94	47.71	45.05
		3601 WORKERS COMP INSUR CERT	7,304.04	5,572.95	5,003.82	5,738.43
		3602 WORKERS COMP INSUR CLASS	2,103.86	1,644.12	1,785.98	1,685.65
		3902 OTHR BENEFITS, CLASS POST		416.12	416.12	

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 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		-129,382.42	-126,365.82	-121,426.51	-123,091.36
	4000					
		4230 OTHR BOOKS-NO STUDENT USE		246.01	246.01	246.01
		4350 NON INSTRUCTIONL SUPPLIES	12,314.46	23,904.40	23,786.22	4,000.00
		4355 FOOD FOR MEETINGS		990.77	990.77	21,145.00
		4358 OFFICE TEA & COFFEE		255.00	226.07	255.00
	SubTotal: 4000		-12,314.46	-25,396.18	-25,249.07	-25,646.01
	5000					
		5200 TRAVEL AND CONFERENCES	31,607.78	21,212.98	21,212.98	30,147.00
		5300 DUES AND MEMBERSHIPS	1,625.00	1,657.44	1,657.44	1,657.44
		5818 LICENSING (SOFTWRE,MOVIE,PROD)	4,545.68	5,322.34	5,322.34	5,322.34
	SubTotal: 5000		-37,778.46	-28,192.76	-28,192.76	-37,126.78
	SubTotal: Expense:1000-7999		-588,617.15	-580,653.24	-537,264.32	-582,725.48
	SubTotal: 340		-588,617.15	-580,653.24	-537,264.32	-582,725.48

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
	341					
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION			6,420.06	
		1171 TEACHER, SUBSTITUTES		3,468.50	3,468.50	
	SubTotal: 1000		0.00	-3,468.50	-9,888.56	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT		1,464.69	1,464.69	
		3311 OASDI/FICA - CERTIFICATED			85.25	
		3321 MEDICARE - CERTIFICATED			130.98	
		3501 ST UNEMPL INSUR CERT			4.54	
		3601 WORKERS COMP INSUR CERT			168.95	
	SubTotal: 3000		0.00	-1,464.69	-1,854.41	0.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		5,175.60	5,175.60	
	SubTotal: 4000		0.00	-5,175.60	-5,175.60	0.00
	5000					
		5807 CONSULTANT SERVICES		2,178.00	2,178.00	
		5818 LICENSING (SOFTWRE,MOVIE,PROD)		10,414.00	10,414.00	
	SubTotal: 5000		0.00	-12,592.00	-12,592.00	0.00
	SubTotal: Expense:1000-7999		0.00	-22,700.79	-29,510.57	0.00
	SubTotal: 341		0.00	-22,700.79	-29,510.57	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
	343					
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION			2,880.00	
		1171 TEACHER, SUBSTITUTES		700.00	700.00	
	SubTotal: 1000		0.00	-700.00	-3,580.00	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT		636.24	636.24	
		3311 OASDI/FICA - CERTIFICATED			15.50	
		3321 MEDICARE - CERTIFICATED			50.25	
		3501 ST UNEMPL INSUR CERT			1.76	
		3601 WORKERS COMP INSUR CERT			64.87	
	SubTotal: 3000		0.00	-636.24	-768.62	0.00
	4000					
		4330 SUBSCRIPTION-INSTRUCTION		9,540.00	9,540.00	
	SubTotal: 4000		0.00	-9,540.00	-9,540.00	0.00
	5000					
		5200 TRAVEL AND CONFERENCES		3,749.55	3,749.55	
		5807 CONSULTANT SERVICES		41,025.00	41,000.00	
	SubTotal: 5000		0.00	-44,774.55	-44,749.55	0.00
	SubTotal: Expense:1000-7999		0.00	-55,650.79	-58,638.17	0.00
	SubTotal: 343		0.00	-55,650.79	-58,638.17	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 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		3,128.00		3,128.00
	SubTotal: 8000		0.00	3,128.00	0.00	3,128.00
	SubTotal: Revenue:8000-8999		0.00	3,128.00	0.00	3,128.00
	SubTotal: 475		0.00	3,128.00	0.00	3,128.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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)				
	Revenue:8000-8999					
	8000					
		8290 ALL OTHER FEDERAL REVENUE	3,128.00			
	SubTotal: 8000		3,128.00	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999		3,128.00	0.00	0.00	0.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	60,042.05	61,002.95	61,002.95	66,243.88
		1151 TEACHER,ADDL.COMPENSATION	407.16	407.16	3,023.04	407.16
		1303 DIRECTOR SALARY	22,375.14	23,245.14	23,245.14	23,245.20
		1353 DIRECTOR, ADDL.COMP	86.40	86.40	79.20	86.40
	SubTotal: 1000		-82,910.75	-84,741.65	-87,350.33	-89,982.64
	3000					
		3101 ST TEACH RETIRE SYS CERT	15,819.49	16,669.74	16,669.74	17,092.42
		3311 OASDI/FICA - CERTIFICATED		25.24		25.24
		3321 MEDICARE - CERTIFICATED	1,189.68	1,202.35	1,248.63	1,314.20
		3401 HLTH & WELFARE BNFT CERT	3,419.22	3,619.31	3,619.27	4,097.00
		3501 ST UNEMPL INSUR CERT	410.35	41.47	42.96	45.33
		3601 WORKERS COMP INSUR CERT	1,899.71	1,551.20	1,610.87	1,695.51
		3901 OTHR BENEFITS, CERT POST	782.64	652.20	652.20	652.20
	SubTotal: 3000		-23,521.09	-23,761.51	-23,843.67	-24,921.90
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	3,128.00	3,128.00	2,893.58	3,128.00
	SubTotal: 4000		-3,128.00	-3,128.00	-2,893.58	-3,128.00
	SubTotal: Expense:1000-7999		-109,559.84	-111,631.16	-114,087.58	-118,032.54

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
476	English Learners (EL)					
(Continued...)						
	SubTotal: 476		-106,431.84	-111,631.16	-114,087.58	-118,032.54

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Est 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	3,000.00	1,500.00		1,500.00
	SubTotal: 8000		3,000.00	1,500.00	0.00	1,500.00
	SubTotal: Revenue:8000-8999		3,000.00	1,500.00	0.00	1,500.00
	Expense:1000-7999					
	1000					
		1201 COUNSELOR	2,976.00	484.57	484.57	
	SubTotal: 1000		-2,976.00	-484.57	-484.57	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	20.00	92.54	92.54	
		3321 MEDICARE - CERTIFICATED	2.00	7.01	7.01	
		3401 HLTH & WELFARE BNFT CERT		40.02	40.02	
		3501 ST UNEMPL INSUR CERT		0.23	0.23	
		3601 WORKERS COMP INSUR CERT	2.00	9.07	9.07	
	SubTotal: 3000		-24.00	-148.87	-148.87	0.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS				500.00
	SubTotal: 4000		0.00	0.00	0.00	-500.00
	5000					
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	0.00	866.56	1,500.00	1,000.00
	SubTotal: 5000		0.00	-866.56	-1,500.00	-1,000.00
	SubTotal: Expense:1000-7999		-3,000.00	-1,500.00	-2,133.44	-1,500.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
478	TOBACCO USE PREVEN.(TUPE)					
(Continued...)						
SubTotal: 478			0.00	0.00	-2,133.44	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
480	GIFTED & TALENTED (GATE)					
	Expense:1000-7999					
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		604.87	604.87	
		4315 TEST	2,305.75	5,000.00	5,000.00	10,000.00
	SubTotal: 4000		-2,305.75	-5,604.87	-5,604.87	-10,000.00
	5000					
		5200 TRAVEL AND CONFERENCES	245.00	2,420.00	2,420.00	525.00
		5300 DUES AND MEMBERSHIPS	75.00			75.00
		5906 POSTAGE	35.45	37.71	37.71	
	SubTotal: 5000		-355.45	-2,457.71	-2,457.71	-600.00
	SubTotal: Expense:1000-7999		-2,661.20	-8,062.58	-8,062.58	-10,600.00
	SubTotal: 480		-2,661.20	-8,062.58	-8,062.58	-10,600.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	39,824.91	36,845.76	36,845.76	42,668.28
		1253 SCHOOL NURSE ADDL. COMP	693.46			
		1273 SCHOOL NURSE SUBSTITUTE		13,175.00	13,175.00	
	SubTotal: 1000		-40,518.37	-50,020.76	-50,020.76	-42,668.28
	3000					
		3311 OASDI/FICA - CERTIFICATED	2,512.10	2,555.54	2,284.44	2,645.43
		3321 MEDICARE - CERTIFICATED	587.55	597.67	725.30	618.69
		3501 ST UNEMPL INSUR CERT	202.57	20.61	25.02	21.33
		3601 WORKERS COMP INSUR CERT	938.26	771.07	935.73	798.19
	SubTotal: 3000		-4,240.48	-3,944.89	-3,970.49	-4,083.64
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	4,370.27	1,786.48	1,308.07	2,183.22
	SubTotal: 4000		-4,370.27	-1,786.48	-1,308.07	-2,183.22
	5000					
		5819 OTHER SVC./OPERATING EXP	174.85	184.28	184.28	184.28
	SubTotal: 5000		-174.85	-184.28	-184.28	-184.28
	SubTotal: Expense:1000-7999		-49,303.97	-55,936.41	-55,483.60	-49,119.42
	SubTotal: 510		-49,303.97	-55,936.41	-55,483.60	-49,119.42

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	4,694.70			
		8699 ALL OTHER LOCAL REVENUE	151,840.00	152,531.06	152,636.12	150,000.00
		8980 CONTRIB FROM UNRESTR REV	40,837.41	10,827.81		9,516.00
	SubTotal: 8000		197,372.11	163,358.87	152,636.12	159,516.00
	SubTotal: Revenue:8000-8999		197,372.11	163,358.87	152,636.12	159,516.00
	Expense:1000-7999					
	1000					
		1171 TEACHER, SUBSTITUTES		74.47	74.47	
		1201 COUNSELOR	499,621.54	562,616.81	562,616.81	703,446.00
		1202 PSYCHOLOGIST	452,373.00	458,957.33	461,615.00	425,458.39
		1251 COUNSELOR,ADDL.COMP	5,372.24	1,920.00	2,160.00	2,070.00
		1271 CERT PUPIL SUPPORT, SUBSTITUTE	32,310.67			
	SubTotal: 1000		-989,677.45	-1,023,568.61	-1,026,466.28	-1,130,974.39
	3000					
		3101 ST TEACH RETIRE SYS CERT	189,480.66	192,752.17	196,045.26	215,620.75
		3311 OASDI/FICA - CERTIFICATED		128.34		128.34
		3321 MEDICARE - CERTIFICATED	14,218.28	14,379.39	14,289.10	17,038.88
		3401 HLTH & WELFARE BNFT CERT	54,530.02	60,293.45	61,978.07	66,988.00
		3501 ST UNEMPL INSUR CERT	4,903.57	495.90	492.85	587.72
		3601 WORKERS COMP INSUR CERT	22,707.11	18,551.40	18,434.82	21,956.71
		3901 OTHR BENEFITS, CERT POST	8,590.69	3,664.60	5,514.51	3,664.60
	SubTotal: 3000		-294,430.33	-290,265.25	-296,754.61	-325,985.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	68.44			
		4315 TEST	3,099.54	6,615.97	6,415.97	6,616.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
520	GUIDANCE					
	Expense:1000-7999					
	4000					
(Continued...)						
		4330 SUBSCRIPTION-INSTRUCTION				11,500.00
		4350 NON INSTRUCTIONL SUPPLIES	5,111.58	4,175.24	4,232.55	2,900.00
	SubTotal: 4000		-8,279.56	-10,791.21	-10,648.52	-21,016.00
	5000					
		5200 TRAVEL AND CONFERENCES	2,217.87	2,895.27	2,395.27	2,900.00
		5300 DUES AND MEMBERSHIPS		516.00		516.00
		5807 CONSULTANT SERVICES	37,117.00	1,600.00		36,000.00
	SubTotal: 5000		-39,334.87	-5,011.27	-2,395.27	-39,416.00
	SubTotal: Expense:1000-7999		-1,331,722.21	-1,329,636.34	-1,336,264.68	-1,517,391.39
	SubTotal: 520		-1,134,350.10	-1,166,277.47	-1,183,628.56	-1,357,875.39

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
610	BOARD OF EDUCATION					
	Expense:1000-7999					
	2000					
		2401 CLERICAL SALARIES	48,639.60	52,366.00	52,366.00	52,550.40
		2451 CLERICAL, ADDL. COMP	345.60	345.60	316.80	345.60
	SubTotal: 2000		-48,985.20	-52,711.60	-52,682.80	-52,896.00
	3000					
		3202 PUB EMPL RETIRE SYS CLASS	12,339.95	15,315.03	13,971.26	14,214.88
		3312 OASDI/FICA - CLASSIFIED	2,968.72	3,224.34	3,226.11	3,279.54
		3322 MEDICARE - CLASSIFIED	694.28	741.28	754.49	766.99
		3402 HLTH & WELFARE BNFT CLASS	4,772.64	9,685.30	9,685.30	10,966.00
		3502 ST UNEMPL INSUR CLASS	239.32	25.58	26.08	26.45
		3602 WORKERS COMP INSUR CLASS	1,108.77	956.35	973.41	989.52
		3902 OTHR BENEFITS, CLASS POST		3,093.34	4,640.01	18,560.04
	SubTotal: 3000		-22,123.68	-33,041.22	-33,276.66	-48,803.42
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	13,651.95	7,936.73	7,912.47	7,936.73
		4355 FOOD FOR MEETINGS		345.17	995.42	345.17
	SubTotal: 4000		-13,651.95	-8,281.90	-8,907.89	-8,281.90
	5000					
		5200 TRAVEL AND CONFERENCES	10,819.15	9,356.54	9,356.54	9,356.54
		5300 DUES AND MEMBERSHIPS	17,660.00	18,502.00	18,502.00	18,502.00
		5807 CONSULTANT SERVICES	-9,597.90	4,000.00	4,000.00	4,000.00
		5822 LEGAL FEES - OTHER OTHER		321.21	321.21	321.21
		5823 AUDIT SERVICES	19,250.00	20,000.00	20,000.00	20,000.00
		5824 ELECTION FEES	27,782.93			28,000.00
		5906 POSTAGE	25.58			
	SubTotal: 5000		-65,939.76	-52,179.75	-52,179.75	-80,179.75

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Description Summary By Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND				
610	BOARD OF EDUCATION				
	Expense:1000-7999				
(Continued...)					
	SubTotal: Expense:1000-7999	-150,700.59	-146,214.47	-147,047.10	-190,161.07
	SubTotal: 610	-150,700.59	-146,214.47	-147,047.10	-190,161.07

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	161,932.30	153,644.52	152,440.64	154,294.50
		1351 SUPERINTENDENT,ADDL.COMP	7,223.91	7,206.96	6,697.14	6,000.00
	SubTotal: 1000		-169,156.21	-160,851.48	-159,137.78	-160,294.50
	2000					
		2401 CLERICAL SALARIES	98,563.06	104,662.17	104,662.17	105,618.19
		2451 CLERICAL, ADDL. COMP	432.00	732.00	396.00	732.00
		2471 CLERICAL, SUBSTITUTE	3,568.01	1,200.00	3,692.00	1,200.00
	SubTotal: 2000		-102,563.07	-106,594.17	-108,750.17	-107,550.19
	3000					
		3101 ST TEACH RETIRE SYS CERT	27,388.74	27,388.36	28,304.98	27,388.36
		3202 PUB EMPL RETIRE SYS CLASS	25,005.29	30,558.85	27,877.03	28,569.72
		3311 OASDI/FICA - CERTIFICATED		527.00		527.00
		3312 OASDI/FICA - CLASSIFIED	6,264.83	6,685.00	6,687.23	6,668.10
		3321 MEDICARE - CERTIFICATED	2,343.56	2,393.97	2,193.48	2,385.90
		3322 MEDICARE - CLASSIFIED	1,465.05	1,499.82	1,563.81	1,559.48
		3401 HLTH & WELFARE BNFT CERT	7,000.20	7,000.02	7,145.86	7,926.00
		3402 HLTH & WELFARE BNFT CLASS	10,624.29	11,216.59	11,216.59	12,700.00
		3501 ST UNEMPL INSUR CERT	808.19	82.54	75.60	82.27
		3502 ST UNEMPL INSUR CLASS	505.15	51.70	53.93	53.77
		3601 WORKERS COMP INSUR CERT	3,742.87	3,088.57	2,829.98	3,078.15
		3602 WORKERS COMP INSUR CLASS	2,339.76	1,934.97	2,017.76	2,011.93
		3901 OTHR BENEFITS, CERT POST		8,500.00		8,500.00
		3902 OTHR BENEFITS, CLASS POST		145.64	145.64	
	SubTotal: 3000		-87,487.93	-101,073.03	-90,111.89	-101,450.68
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	28,212.91	27,122.39	26,366.73	20,000.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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...)					
		4351 SUBSCRIPTION-NON INSTRUCT	79.00			
		4354 PRINTING	333.26	334.79	334.79	350.00
		4355 FOOD FOR MEETINGS		4,510.28	4,100.47	4,500.00
		4358 OFFICE TEA & COFFEE		170.00	150.71	170.00
	SubTotal: 4000		-28,625.17	-32,137.46	-30,952.70	-25,020.00
	5000					
		5200 TRAVEL AND CONFERENCES	22,629.30	22,307.02	22,848.90	12,000.00
		5300 DUES AND MEMBERSHIPS	4,334.64	4,415.63	4,381.25	4,500.00
		5807 CONSULTANT SERVICES	6,931.50	8,812.25	6,500.00	10,000.00
		5819 OTHER SVC./OPERATING EXP	3,005.80			
		5821 LEGAL INVESTIGATOR		16,304.15	16,304.15	
		5822 LEGAL FEES - OTHER OTHER	7,727.06	7,497.50	4,645.95	8,000.00
		5906 POSTAGE		17.12	17.12	17.12
	SubTotal: 5000		-44,628.30	-59,353.67	-54,697.37	-34,517.12
	SubTotal: Expense:1000-7999		-432,460.68	-460,009.81	-443,649.91	-428,832.49
	SubTotal: 620		-432,460.68	-460,009.81	-443,649.91	-428,832.49

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	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	2,115.00	1,987.49	2,374.99	1,101.03
		1301 SUPERINTENDENT SALARY	64,772.83	61,457.81	60,976.17	61,717.81
		1307 Cert HR Manager Salary	204,550.04	219,103.04	219,103.04	219,103.04
		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		-274,701.87	-285,812.34	-285,446.20	-285,185.88
	2000					
		2171 INSTRUCT.AIDE, SUBSTITUTE	192.00		416.00	
		2401 CLERICAL SALARIES	36,209.87	37,324.50	37,324.50	38,127.30
		2451 CLERICAL, ADDL. COMP		765.18	765.18	
		2471 CLERICAL, SUBSTITUTE	768.00		208.00	
	SubTotal: 2000		-37,169.87	-38,089.68	-38,713.68	-38,127.30
	3000					
		3101 ST TEACH RETIRE SYS CERT	50,097.43	53,014.74	53,381.15	52,804.02
		3202 PUB EMPL RETIRE SYS CLASS	9,186.48	11,085.91	10,109.00	10,313.43
		3311 OASDI/FICA - CERTIFICATED	35.34	68.26	44.95	68.26
		3312 OASDI/FICA - CLASSIFIED	2,304.58	2,400.30	2,400.30	2,363.90
		3321 MEDICARE - CERTIFICATED	3,599.61	4,007.36	3,678.67	4,110.54
		3322 MEDICARE - CLASSIFIED	539.03	525.04	561.41	552.84
		3401 HLTH & WELFARE BNFT CERT	16,800.00	17,091.62	17,149.96	19,352.00
		3402 HLTH & WELFARE BNFT CLASS	4,641.96	4,890.34	4,890.34	5,537.00
		3501 ST UNEMPL INSUR CERT	1,241.22	138.18	126.92	141.74
		3502 ST UNEMPL INSUR CLASS	185.88	18.11	19.28	19.06
		3601 WORKERS COMP INSUR CERT	5,748.37	5,170.05	4,746.11	5,303.17
		3602 WORKERS COMP INSUR CLASS	860.77	677.38	724.17	713.25
		3902 OTHR BENEFITS, CLASS POST		166.45	166.45	
	SubTotal: 3000		-95,240.67	-99,253.74	-97,998.71	-101,279.21

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt		Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
630	PERSONNEL MANAGEMENT					
	Expense:1000-7999					
(Continued...)						
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	1,370.71	4,764.99	4,701.65	2,000.00
		4355 FOOD FOR MEETINGS		122.23	122.23	500.00
		4358 OFFICE TEA & COFFEE		170.00	150.71	170.00
	SubTotal: 4000		-1,370.71	-5,057.22	-4,974.59	-2,670.00
	5000					
		5200 TRAVEL AND CONFERENCES	3,307.17	3,762.86	3,379.49	6,000.00
		5300 DUES AND MEMBERSHIPS	1,700.00	1,657.44	1,657.44	1,658.00
		5807 CONSULTANT SERVICES	8,200.00	400.00	269.42	400.00
		5817 CALSTRS PENLTY/INTEREST		350.00		350.00
		5818 LICENSING (SOFTWARE,MOVIE,PROD)	15,258.45	40,637.99	38,382.52	30,650.00
		5819 OTHER SVC./OPERATING EXP	1,000.00	2,355.50	1,608.43	2,355.50
		5822 LEGAL FEES - OTHER OTHER		8,216.72	8,216.72	8,216.72
		5826 ADVERTISING	10,370.44	7,500.00	7,413.87	7,500.00
		5831 ABSENCE MANAGEMENT 7/1/16	8,415.49	7,976.77		7,976.77
		5839 TB & FINGERPRINTING	2,347.29	2,651.00	1,987.17	2,651.00
		5906 POSTAGE	27.60	25.68	25.68	25.68
	SubTotal: 5000		-50,626.44	-75,533.96	-62,940.74	-67,783.67
	SubTotal: Expense:1000-7999		-459,109.56	-503,746.94	-490,073.92	-495,046.06
	SubTotal: 630		-459,109.56	-503,746.94	-490,073.92	-495,046.06

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	129,850.90	144,618.13	144,618.13	137,758.81
	SubTotal: 8000		129,850.90	144,618.13	144,618.13	137,758.81
	SubTotal: Revenue:8000-8999		129,850.90	144,618.13	144,618.13	137,758.81
	Expense:1000-7999					
	2000					
		2301 CHIEF BUSINESS OFFICIAL	154,095.55	158,212.99	158,085.27	158,444.08
		2351 CHIEF BUS.OFF.,ADDL.COMP	864.00	864.00	792.00	864.00
		2401 CLERICAL SALARIES	252,037.64	270,583.02	270,583.02	273,657.07
		2451 CLERICAL, ADDL. COMP	864.00	10,864.00	792.00	10,864.00
		2471 CLERICAL, SUBSTITUTE	1,174.01	4,000.00		4,000.00
	SubTotal: 2000		-409,035.20	-444,524.01	-430,252.29	-447,829.15
	3000					
		3202 PUB EMPL RETIRE SYS CLASS	102,805.48	123,726.32	114,171.21	116,883.36
		3312 OASDI/FICA - CLASSIFIED	20,958.84	22,988.68	22,596.41	28,013.45
		3322 MEDICARE - CLASSIFIED	5,751.83	6,311.88	6,004.29	6,551.53
		3402 HLTH & WELFARE BNFT CLASS	23,746.41	23,123.68	23,123.68	26,181.00
		3502 ST UNEMPL INSUR CLASS	1,983.55	217.64	207.04	225.91
		3602 WORKERS COMP INSUR CLASS	9,185.49	8,143.16	7,746.44	8,452.37
		3902 OTHR BENEFITS, CLASS POST	3,128.28	3,364.98	3,695.59	4,000.14
	SubTotal: 3000		-167,559.88	-187,876.34	-177,544.66	-190,307.76
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	3,463.34	5,100.00	2,425.89	5,100.00
		4358 OFFICE TEA & COFFEE		680.00	602.86	680.00
	SubTotal: 4000		-3,463.34	-5,780.00	-3,028.75	-5,780.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt		Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
640	BUSINESS SERVICES					
	Expense:1000-7999					
(Continued...)						
	5000					
	5200	TRAVEL AND CONFERENCES	5,912.65	7,200.00	6,640.81	7,200.00
	5300	DUES AND MEMBERSHIPS	6,768.64	6,903.75	6,903.75	6,903.75
	5690	OTHER SERVICES	1.20	158.70	158.70	158.70
	5807	CONSULTANT SERVICES	500.00	3,249.00	3,249.00	3,249.00
	5818	LICENSING (SOFTWARE,MOVIE,PROD)		12,240.73	11,480.00	12,240.73
	5819	OTHER SVC./OPERATING EXP	5,479.31	6,729.85	6,526.57	6,729.85
	5822	LEGAL FEES - OTHER OTHER		921.72	921.72	921.72
	5825	COMPUTER SERVICES	33,526.00	36,479.00		36,479.00
	5826	ADVERTISING	516.36	300.00		300.00
SubTotal: 5000			-52,704.16	-74,182.75	-35,880.55	-74,182.75
SubTotal: Expense:1000-7999			-632,762.58	-712,363.10	-646,706.25	-718,099.66
SubTotal: 640			-502,911.68	-567,744.97	-502,088.12	-580,340.85

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
	650	INSURANCE				
		Revenue:8000-8999				
		8000				
		8980 CONTRIB FROM UNRESTR REV	37,588.90	43,155.52		43,326.11
		SubTotal: 8000	37,588.90	43,155.52	0.00	43,326.11
		SubTotal: Revenue:8000-8999	37,588.90	43,155.52	0.00	43,326.11
		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	144,313.91	143,513.85	140,838.22	164,218.07
		3702 OPEB, ALLOCATED, CLASSIFIED	67,121.86	74,409.04	65,474.76	74,250.44
		SubTotal: 3000	-211,435.77	-217,922.89	-206,312.98	-238,955.10
		5000				
		5450 OTHER INSURANCE	213,042.35	252,847.90	252,847.90	252,847.90
		5819 OTHER SVC./OPERATING EXP	8,619.58	7,421.21	8,182.91	7,421.21
		SubTotal: 5000	-221,661.93	-260,269.11	-261,030.81	-260,269.11
		SubTotal: Expense:1000-7999	-433,097.70	-478,192.00	-467,343.79	-499,224.21
		SubTotal: 650	-395,508.80	-435,036.48	-467,343.79	-455,898.10

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Est 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
		SubTotal: 8000	35,000.00	35,000.00	35,000.00	35,000.00
		SubTotal: Revenue:8000-8999	35,000.00	35,000.00	35,000.00	35,000.00
		Expense:1000-7999				
		2000				
		2151 INSTRUCT.AIDE,ADDL.COMP			16.10	
		2207 IT Specialist I	109,764.00	112,536.00	112,536.00	113,380.02
		2251 MAINT/OPER, ADDL. COMP	864.00	864.00	792.00	864.00
		2257 IT Specialist I Additionl Comp	850.00	1,020.00	765.00	850.00
		2271 MAINT/OPERA, SUBSTITUTES	7,132.50		1,315.80	
		2303 INFORMATION TECHNOLOGY MANAGER	165,381.44	170,711.38	170,711.38	174,801.65
		2353 IT Manager Addl Comp	864.00	864.00	792.00	864.00
		SubTotal: 2000	-284,855.94	-285,995.38	-286,928.28	-290,759.67
		3000				
		3202 PUB EMPL RETIRE SYS CLASS	69,804.31	82,844.52	75,574.76	77,953.14
		3312 OASDI/FICA - CLASSIFIED	16,416.56	17,508.80	17,398.24	18,224.90
		3322 MEDICARE - CLASSIFIED	4,176.73	4,075.72	4,202.93	4,262.27
		3402 HLTH & WELFARE BNFT CLASS	12,414.28	13,035.25	13,039.16	14,759.00
		3502 ST UNEMPL INSUR CLASS	1,440.26	140.53	144.93	146.97
		3602 WORKERS COMP INSUR CLASS	6,670.00	5,258.23	5,422.27	5,498.92
		3902 OTHR BENEFITS, CLASS POST	3,190.56	3,190.56	3,340.80	3,190.56
		SubTotal: 3000	-114,112.70	-126,053.61	-119,123.09	-124,035.76
		4000				
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	38,072.47	65,000.00	48,196.09	65,000.00
		4350 NON INSTRUCTIONL SUPPLIES	14,923.04	3,000.00	2,420.11	1,000.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt		Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
660	IT & INSTRUCTIONAL TECHNOLOGY					
	Expense:1000-7999					
	4000					
(Continued...)						
	4358	OFFICE TEA & COFFEE		170.00	150.71	170.00
	4410	INVENTORIED INST SUPPLY	78,730.21	64,666.08	74,920.64	64,666.08
	4450	INVNTRD NON-INST SUPPLY	1,264.53			
	SubTotal: 4000		-132,990.25	-132,836.08	-125,687.55	-130,836.08
	5000					
	5200	TRAVEL AND CONFERENCES	265.00	4,974.00	4,974.00	4,974.00
	5300	DUES AND MEMBERSHIPS		1,657.44	1,657.44	1,657.44
	5807	CONSULTANT SERVICES		6,475.00	1,400.00	6,475.00
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	70,658.70	135,953.18	135,953.18	136,000.00
	SubTotal: 5000		-70,923.70	-149,059.62	-143,984.62	-149,106.44
	SubTotal: Expense:1000-7999		-602,882.59	-693,944.69	-675,723.54	-694,737.95
	SubTotal: 660		-567,882.59	-658,944.69	-640,723.54	-659,737.95

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			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	2,969.70			
		4420 INV CLSRM PRESENTATION SYS	1,343.28			49,000.00
	SubTotal: 4000		-4,312.98	0.00	0.00	-49,000.00
	5000					
		5819 OTHER SVC./OPERATING EXP	2,822.39	700.00	350.00	
	SubTotal: 5000		-2,822.39	-700.00	-350.00	0.00
	SubTotal: Expense:1000-7999		-7,135.37	-700.00	-350.00	-49,000.00
	SubTotal: 661		-7,135.37	-700.00	-350.00	-49,000.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
662	STUDENT DEVICES-GF SUPPORT					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	10,434.80			
	SubTotal: 8000		10,434.80	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999		10,434.80	0.00	0.00	0.00
	Expense:1000-7999					
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	21,496.68	75,000.00	75,000.00	225,000.00
	SubTotal: 4000		-21,496.68	-75,000.00	-75,000.00	-225,000.00
	SubTotal: Expense:1000-7999		-21,496.68	-75,000.00	-75,000.00	-225,000.00
	SubTotal: 662		-11,061.88	-75,000.00	-75,000.00	-225,000.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	14,961.44			
		4350 NON INSTRUCTIONL SUPPLIES	404.82			
		4410 INVENTORIED INST SUPPLY	1,462.11			
	SubTotal: 4000		-16,828.37	0.00	0.00	0.00
	5000					
		5818 LICENSING (SOFTWRE,MOVIE,PROD)	140.46			
	SubTotal: 5000		-140.46	0.00	0.00	0.00
	SubTotal: Expense:1000-7999		-16,968.83	0.00	0.00	0.00
	SubTotal: 663		-16,968.83	0.00	0.00	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
	664					
	Expense:1000-7999					
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		6,137.96	5,379.47	6,137.96
		4410 INVENTORIED INST SUPPLY		2,154.85	2,154.85	2,154.85
	SubTotal: 4000		0.00	-8,292.81	-7,534.32	-8,292.81
	5000					
		5200 TRAVEL AND CONFERENCES		695.24	695.24	695.24
	SubTotal: 5000		0.00	-695.24	-695.24	-695.24
	SubTotal: Expense:1000-7999		0.00	-8,988.05	-8,229.56	-8,988.05
	SubTotal: 664		0.00	-8,988.05	-8,229.56	-8,988.05

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Est 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	80,000.00
	SubTotal: 8000		80,000.00	80,000.00	80,000.00	80,000.00
	SubTotal: Revenue:8000-8999		80,000.00	80,000.00	80,000.00	80,000.00
	Expense:1000-7999					
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	216.56	506.33	281.54	400.00
		4355 FOOD FOR MEETINGS		331.71	331.71	300.00
		4450 INVNTRD NON-INST SUPPLY	2,513.44			
	SubTotal: 4000		-2,730.00	-838.04	-613.25	-700.00
	5000					
		5200 TRAVEL AND CONFERENCES	700.00	2,239.60	2,297.91	3,000.00
		5300 DUES AND MEMBERSHIPS	120.00	120.00	120.00	240.00
		5635 CONTRACT EQUIPMENT REPAIR	2,160.15	796.03		2,000.00
		5807 CONSULTANT SERVICES	3,000.00	7,800.00	7,800.00	36,500.00
		5818 LICENSING (SOFTWRE,MOVIE,PROD)		35,371.24	29,488.00	67,231.56
		5901 TELEPHONE	16,209.71	25,935.00	16,800.00	16,890.84
		5903 FAX	779.28	880.00	779.28	1,080.00
		5905 INTERNET SERVICE (TI LIN)	23,165.05	35,000.00	31,710.53	35,000.00
		5907 CABLE TV	466.06			
	SubTotal: 5000		-46,600.25	-108,141.87	-88,995.72	-161,942.40
	6000					
		6404 COMPUTER/NETWORK EQUIPMENT	3,096.77			
	SubTotal: 6000		-3,096.77	0.00	0.00	0.00
	SubTotal: Expense:1000-7999		-52,427.02	-108,979.91	-89,608.97	-162,642.40

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
669		IT INFRASTRUCTURE				
(Continued...)						
SubTotal: 669			27,572.98	-28,979.91	-9,608.97	-82,642.40

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	13,710.00	12,048.95	12,048.95	
		8980 CONTRIB FROM UNRESTR REV	1,008,724.00	1,163,876.58		1,192,128.84
	SubTotal: 8000		1,022,434.00	1,175,925.53	12,048.95	1,192,128.84
	SubTotal: Revenue:8000-8999		1,022,434.00	1,175,925.53	12,048.95	1,192,128.84
	Expense:1000-7999					
	1000					
		1301 SUPERINTENDENT SALARY	16,193.22	15,364.45	15,244.03	15,429.44
		1351 SUPERINTENDENT,ADDL.COMP	600.00	600.00	550.00	600.00
	SubTotal: 1000		-16,793.22	-15,964.45	-15,794.03	-16,029.44
	2000					
		2201 MAINTENANCE/OPERATIONS	186,287.86	204,800.19	204,800.19	206,550.24
		2251 MAINT/OPER, ADDL. COMP	864.00	23,064.00	1,377.00	3,064.00
		2271 MAINT/OPERA, SUBSTITUTES	11,400.00	19,000.00		19,000.00
		2301 CHIEF BUSINESS OFFICIAL	47,414.04	48,680.92	48,641.65	48,752.02
		2304 MANAGER OF MAINTENANCE/GROUNDS	165,116.00	170,495.00	170,495.00	170,495.00
		2354 Manager Maint Ground Addl Comp	864.00	864.00	792.00	864.00
	SubTotal: 2000		-411,945.90	-466,904.11	-426,105.84	-448,725.26
	3000					
		3101 ST TEACH RETIRE SYS CERT	2,738.88	2,738.84	2,830.48	2,738.84
		3202 PUB EMPL RETIRE SYS CLASS	102,906.38	115,523.62	112,692.03	115,178.17
		3312 OASDI/FICA - CLASSIFIED	22,896.59	26,892.39	23,784.24	27,840.30
		3321 MEDICARE - CERTIFICATED	232.74	225.32	217.79	226.26
		3322 MEDICARE - CLASSIFIED	5,665.19	6,289.36	5,782.80	6,511.04
		3401 HLTH & WELFARE BNFT CERT	699.96	700.00	714.60	777.00
		3402 HLTH & WELFARE BNFT CLASS	40,991.88	46,991.88	43,842.88	52,161.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	80.22	7.77	7.45	7.80
		3502 ST UNEMPL INSUR CLASS	1,953.53	216.88	199.38	224.54
		3601 WORKERS COMP INSUR CERT	371.53	290.68	280.82	291.90
		3602 WORKERS COMP INSUR CLASS	9,047.16	8,114.13	7,460.52	8,400.14
		3902 OTHR BENEFITS, CLASS POST	312.12	312.07	286.11	312.07
	SubTotal: 3000		-187,896.18	-208,302.94	-198,099.10	-214,669.06
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	75,644.44	102,171.51	102,871.35	101,671.51
		4352 GAS AND OIL	12,134.91	10,150.00	7,198.84	10,150.00
		4357 MENSTRUAL PRODUCTS		908.91		908.91
		4450 INVNTRD NON-INST SUPPLY	28,278.21	63,341.95	63,185.05	52,312.00
	SubTotal: 4000		-116,057.56	-176,572.37	-173,255.24	-165,042.42
	5000					
		5200 TRAVEL AND CONFERENCES	1,744.27	50.00	50.00	50.00
		5615 RENTAL/LEASE OF EQUIPMENT	616.45	2,500.00		2,500.00
		5630 BUILD/GROUNDS REPAIRS & IMPROV	174,360.60	174,362.57	142,856.83	174,362.57
		5635 CONTRACT EQUIPMENT REPAIR	18,286.17	79,165.43	70,497.36	79,165.43
		5807 CONSULTANT SERVICES	7,567.25	6,000.00	3,595.00	6,000.00
		5818 LICENSING (SOFTWRE,MOVIE,PROD)	342.11	1,812.00	1,812.00	1,812.00
		5819 OTHER SVC./OPERATING EXP	2,718.91	7,515.13	4,509.92	7,515.13
	SubTotal: 5000		-205,635.76	-271,405.13	-223,321.11	-271,405.13
	6000					
		6170 LAND IMPROVEMENTS		14,345.73	14,345.73	14,345.73
		6210 BUILDING IMPROVEMENTS		3,087.70	3,087.70	1,911.80
		6410 NEW EQUIPMENT	84,105.38	20,000.00		60,000.00
	SubTotal: 6000		-84,105.38	-37,433.43	-17,433.43	-76,257.53

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01		GENERAL FUND				
	700	ROUTINE REST. MAINTENANCE				
		Expense:1000-7999				
		(Continued...)				
		SubTotal: Expense:1000-7999	-1,022,434.00	-1,176,582.43	-1,054,008.75	-1,192,128.84
		SubTotal: 700	0.00	-656.90	-1,041,959.80	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	59,280.28	60,465.87	60,465.87	61,675.19
		8699 ALL OTHER LOCAL REVENUE	176,529.93	73,762.50	73,762.50	73,762.50
	SubTotal: 8000		235,810.21	134,228.37	134,228.37	135,437.69
	SubTotal: Revenue:8000-8999		235,810.21	134,228.37	134,228.37	135,437.69
	Expense:1000-7999					
	2000					
		2201 MAINTENANCE/OPERATIONS	356,085.75	397,060.00	397,060.00	402,309.24
		2251 MAINT/OPER, ADDL. COMP	1,526.40	2,671.84	5,504.02	1,796.00
		2271 MAINT/OPERA, SUBSTITUTES	1,497.60	1,700.00		1,700.00
		2401 CLERICAL SALARIES	3,587.20	4,433.80	4,433.80	4,505.40
	SubTotal: 2000		-362,696.95	-405,865.64	-406,997.82	-410,310.64
	3000					
		3202 PUB EMPL RETIRE SYS CLASS	91,248.83	117,402.50	107,118.53	109,833.02
		3312 OASDI/FICA - CLASSIFIED	22,579.09	25,705.25	25,702.25	25,974.15
		3322 MEDICARE - CLASSIFIED	5,280.64	5,889.35	6,011.10	6,074.60
		3402 HLTH & WELFARE BNFT CLASS	19,492.90	29,143.89	29,140.56	32,995.00
		3502 ST UNEMPL INSUR CLASS	1,820.73	203.10	207.28	209.49
		3602 WORKERS COMP INSUR CLASS	8,432.80	7,598.09	7,755.10	7,837.07
		3902 OTHR BENEFITS, CLASS POST	9,573.06	10,382.47	8,885.95	8,627.28
	SubTotal: 3000		-158,428.05	-196,324.65	-184,820.77	-191,550.61
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	5,696.42	7,143.12	6,713.74	700.00
		4353 CUSTODIAL SUPPLIES	50,187.23	46,567.08	45,982.63	46,567.08
		4450 INVNTRD NON-INST SUPPLY	20,482.35	34,862.20	34,862.20	
	SubTotal: 4000		-76,366.00	-88,572.40	-87,558.57	-47,267.08

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund	Manageme	nt	Description		22-23	Actuals	23-24 Est	Actuals	23-24 GL	Actuals w/Enc	24-25 Budget
Summary By			Object		GL Actuals	Amt	Est Actuals	Amt	Amt	GL Actuals	Budget Amt
									w/Enc Amt		
01	GENERAL FUND										
710	BUILDING OPERATIONS										
Expense:1000-7999											
(Continued...)											
5000											
		5501	GAS (BUILDING)			103,351.98		105,076.39		104,400.00	105,076.39
		5502	ELECTRICITY (BUILDING)			305,322.88		306,000.00		295,867.43	306,000.00
		5503	WATER-BLACK MOUNTAIN			6,733.27		7,500.00		9,084.46	7,500.00
		5504	WATER-MONTHLY			170,001.18		192,000.00		174,681.42	192,000.00
		5506	GARBAGE & TRASH			76,045.68		78,000.00		78,000.00	78,000.00
		5610	RENTAL/LEASE OF BUILDGS					6,367.20		6,071.12	6,367.20
		5615	RENTAL/LEASE OF EQUIPMENT			2,992.48		4,825.00		2,992.48	4,825.00
		5635	CONTRACT EQUIPMENT REPAIR					1,569.45			1,569.45
		5636	CONTRACT EQUIP-OVERAGES			11,832.02		2,913.11		2,825.38	2,913.11
		5805	BUILDING MAINT-JANITORIAL			332,940.00		336,550.00		336,550.00	336,550.00
		5807	CONSULTANT SERVICES			1,000.00		4,680.00		4,000.00	4,680.00
		5819	OTHER SVC./OPERATING EXP			4,217.89		4,653.48		4,300.00	4,653.48
		5906	POSTAGE			6,017.15		6,000.00		6,000.00	6,000.00
		5907	CABLE TV					437.76		144.32	437.76
SubTotal: 5000						-1,020,454.53		-1,056,572.39		-1,024,916.61	-1,056,572.39
6000											
		6210	BUILDING IMPROVEMENTS			79,479.14					
SubTotal: 6000						-79,479.14		0.00		0.00	0.00
7000											
		7439	DEBT SERV-COPIER PRINC/INTERST			11,665.20		13,152.12		11,665.20	13,152.12
SubTotal: 7000						-11,665.20		-13,152.12		-11,665.20	-13,152.12
SubTotal: Expense:1000-7999						-1,709,089.87		-1,760,487.20		-1,715,958.97	-1,718,852.84
SubTotal: 710						-1,473,279.66		-1,626,258.83		-1,581,730.60	-1,583,415.15

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
711	Safety					
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION			450.00	
	SubTotal: 1000		0.00	0.00	-450.00	0.00
	2000					
		2151 INSTRUCT.AIDE,ADDL.COMP			251.82	
		2251 MAINT/OPER, ADDL. COMP			16.78	
	SubTotal: 2000		0.00	0.00	-268.60	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT		85.95	85.95	
		3202 PUB EMPL RETIRE SYS CLASS		73.67	71.66	
		3312 OASDI/FICA - CLASSIFIED		15.24	16.66	
		3321 MEDICARE - CERTIFICATED			5.29	
		3322 MEDICARE - CLASSIFIED			3.91	
		3501 ST UNEMPL INSUR CERT			0.18	
		3502 ST UNEMPL INSUR CLASS			0.13	
		3601 WORKERS COMP INSUR CERT			6.83	
		3602 WORKERS COMP INSUR CLASS			5.03	
	SubTotal: 3000		0.00	-174.86	-195.64	0.00
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	1,806.05	2,325.08	2,325.08	2,325.08
	SubTotal: 4000		-1,806.05	-2,325.08	-2,325.08	-2,325.08
	5000					
		5200 TRAVEL AND CONFERENCES		6,600.00	6,600.00	6,600.00
	SubTotal: 5000		0.00	-6,600.00	-6,600.00	-6,600.00
	SubTotal: Expense:1000-7999		-1,806.05	-9,099.94	-9,839.32	-8,925.08

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Management		Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
711	Safety					
(Continued...)						
SubTotal: 711			-1,806.05	-9,099.94	-9,839.32	-8,925.08

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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			
	SubTotal: 8000		52,700.74	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999		52,700.74	0.00	0.00	0.00
	Expense:1000-7999					
	2000					
		2271 MAINT/OPERA, SUBSTITUTES	11,400.00			
	SubTotal: 2000		-11,400.00	0.00	0.00	0.00
	3000					
		3312 OASDI/FICA - CLASSIFIED	706.83			
		3322 MEDICARE - CLASSIFIED	165.33			
		3502 ST UNEMPL INSUR CLASS	57.00			
		3602 WORKERS COMP INSUR CLASS	264.01			
	SubTotal: 3000		-1,193.17	0.00	0.00	0.00
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	969.15			
	SubTotal: 4000		-969.15	0.00	0.00	0.00
	5000					
		5610 RENTAL/LEASE OF BUILDGS	7,318.97			
		5805 BUILDING MAINT-JANITORIAL	10,650.00			
		5807 CONSULTANT SERVICES	792.00			
	SubTotal: 5000		-18,760.97	0.00	0.00	0.00
	SubTotal: Expense:1000-7999		-32,323.29	0.00	0.00	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Management		Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
Summary By			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
712	COVID 19					
(Continued...)						
SubTotal: 712			20,377.45	0.00	0.00	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 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	48,717.78	49,692.14	49,692.14	50,685.98
		8699 ALL OTHER LOCAL REVENUE		4,049.35		4,049.35
	SubTotal: 8000		48,717.78	53,741.49	49,692.14	54,735.33
	SubTotal: Revenue:8000-8999		48,717.78	53,741.49	49,692.14	54,735.33
	Expense:1000-7999					
	1000					
		1301 SUPERINTENDENT SALARY	16,193.22	15,364.45	15,244.03	15,429.44
		1351 SUPERINTENDENT,ADDL.COMP	600.00	600.00	550.00	600.00
	SubTotal: 1000		-16,793.22	-15,964.45	-15,794.03	-16,029.44
	2000					
		2201 MAINTENANCE/OPERATIONS	280,210.38	307,283.48	307,283.48	313,359.88
		2251 MAINT/OPER, ADDL. COMP	1,353.60	1,352.16	1,267.20	1,296.00
		2271 MAINT/OPERA, SUBSTITUTES	374.40			
		2301 CHIEF BUSINESS OFFICIAL	23,706.99	24,340.46	24,320.76	24,376.01
	SubTotal: 2000		-305,645.37	-332,976.10	-332,871.44	-339,031.89
	3000					
		3101 ST TEACH RETIRE SYS CERT	2,738.88	2,738.84	2,830.48	2,738.84
		3202 PUB EMPL RETIRE SYS CLASS	76,397.81	96,468.89	88,221.86	91,334.19
		3312 OASDI/FICA - CLASSIFIED	18,159.58	20,292.65	19,854.94	21,161.51
		3321 MEDICARE - CERTIFICATED	232.74	225.32	217.79	226.26
		3322 MEDICARE - CLASSIFIED	4,377.18	4,740.64	4,753.64	4,949.04
		3401 HLTH & WELFARE BNFT CERT	699.96	700.00	714.60	793.00
		3402 HLTH & WELFARE BNFT CLASS	28,225.92	35,613.57	35,613.57	40,322.00
		3501 ST UNEMPL INSUR CERT	80.22	7.77	7.45	7.80
		3502 ST UNEMPL INSUR CLASS	1,509.48	163.50	164.07	170.67

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
740	GROUND OPERATIONS					
	Expense:1000-7999					
	3000					
	(Continued...)					
		3601 WORKERS COMP INSUR CERT	371.53	290.68	280.82	291.90
		3602 WORKERS COMP INSUR CLASS	6,990.26	6,116.08	6,132.77	6,384.96
		3902 OTHR BENEFITS, CLASS POST	3,346.23	3,346.60	2,648.16	2,283.08
	SubTotal: 3000		-143,129.79	-170,704.54	-161,440.15	-170,663.25
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	40,241.18	63,873.09	63,873.09	63,873.09
		4352 GAS AND OIL	8,787.36	9,941.26	9,941.26	9,941.26
		4450 INVNTRD NON-INST SUPPLY	1,531.25	12,000.00	12,000.00	12,000.00
	SubTotal: 4000		-50,559.79	-85,814.35	-85,814.35	-85,814.35
	5000					
		5200 TRAVEL AND CONFERENCES	20.10			
		5615 RENTAL/LEASE OF EQUIPMENT	992.25	869.00	869.00	869.00
		5630 BUILD/GROUNDS REPAIRS & IMPROV	60,544.10	43,119.72	35,716.79	43,119.72
		5635 CONTRACT EQUIPMENT REPAIR		1,000.00		1,000.00
		5819 OTHER SVC./OPERATING EXP	4,946.00	1,890.00	350.00	1,890.00
	SubTotal: 5000		-66,502.45	-46,878.72	-36,935.79	-46,878.72
	SubTotal: Expense:1000-7999		-582,630.62	-652,338.16	-632,855.76	-658,417.65
	SubTotal: 740		-533,912.84	-598,596.67	-583,163.62	-603,682.32

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
742	CROCKER RE-LANDSCAPING					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	40,998.00			
	SubTotal: 8000		40,998.00	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999		40,998.00	0.00	0.00	0.00
	Expense:1000-7999					
	6000					
		6170 LAND IMPROVEMENTS	41,130.74			
	SubTotal: 6000		-41,130.74	0.00	0.00	0.00
	SubTotal: Expense:1000-7999		-41,130.74	0.00	0.00	0.00
	SubTotal: 742		-132.74	0.00	0.00	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
810	RECREATION SUPPORT					
	Revenue:8000-8999					
	8000					
		8689 ALL OTHR FEES & CONTRACTS	144,263.12	148,591.02	148,591.02	153,048.75
	SubTotal: 8000		144,263.12	148,591.02	148,591.02	153,048.75
	SubTotal: Revenue:8000-8999		144,263.12	148,591.02	148,591.02	153,048.75
	Expense:1000-7999					
	1000					
		1301 SUPERINTENDENT SALARY	64,772.83	61,457.81	60,976.17	61,717.81
		1302 PRINCIPAL SALARY	92,236.90	96,378.45	96,378.45	98,735.73
		1304 ASST PRINCIPAL SALARY	8,593.80	9,204.04	9,204.04	9,450.00
		1351 SUPERINTENDENT,ADDL.COMP	2,400.00	2,400.00	2,200.00	2,400.00
	SubTotal: 1000		-168,003.53	-169,440.30	-168,758.66	-172,303.54
	2000					
		2301 CHIEF BUSINESS OFFICIAL	73,892.10	111,165.44	109,100.52	111,481.02
		2401 CLERICAL SALARIES	42,023.95	30,824.59	25,267.42	25,744.89
		2451 CLERICAL, ADDL. COMP	86.40	86.40	79.20	86.40
	SubTotal: 2000		-116,002.45	-142,076.43	-134,447.14	-137,312.31
	3000					
		3101 ST TEACH RETIRE SYS CERT	30,213.85	31,121.45	31,487.92	31,594.05
		3202 PUB EMPL RETIRE SYS CLASS	29,390.71	35,370.28	35,470.18	37,119.60
		3312 OASDI/FICA - CLASSIFIED	6,786.74	7,924.27	7,948.71	8,518.21
		3321 MEDICARE - CERTIFICATED	2,383.10	2,383.69	2,386.07	2,478.89
		3322 MEDICARE - CLASSIFIED	1,652.80	2,202.15	1,914.47	1,992.16
		3401 HLTH & WELFARE BNFT CERT	7,445.87	7,801.11	7,859.41	8,832.00
		3402 HLTH & WELFARE BNFT CLASS	8,435.23	9,503.29	9,503.29	10,760.00
		3501 ST UNEMPL INSUR CERT	821.61	82.20	82.30	85.48
		3502 ST UNEMPL INSUR CLASS	569.90	98.69	65.95	68.69

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Description		22-23 Actuals	23-24 Est Actuals	23-24 GL Actuals w/Enc Amt	24-25 Budget
	Summary By	Object				
GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt			
01	GENERAL FUND					
810	RECREATION SUPPORT					
	Expense:1000-7999					
	3000					
(Continued...)						
	3601	WORKERS COMP INSUR CERT	3,805.84	3,075.30	3,078.55	3,198.09
	3602	WORKERS COMP INSUR CLASS	2,639.36	2,353.68	2,469.80	2,570.15
	3901	OTHR BENEFITS, CERT POST	353.76	353.75	324.28	353.75
	3902	OTHR BENEFITS, CLASS POST	156.00	78.02	143.00	78.02
	SubTotal: 3000		-94,654.77	-102,347.88	-102,733.93	-107,649.09
	SubTotal: Expense:1000-7999		-378,660.75	-413,864.61	-405,939.73	-417,264.94
	SubTotal: 810		-234,397.63	-265,273.59	-257,348.71	-264,216.19

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
	815	SAFE ROUTES TO SCHOOL				
		Revenue:8000-8999				
		8000				
		8677 INTERAGENCY SVCS BETW LEA	45,000.00	56,648.00	56,648.00	56,648.00
		8980 CONTRIB FROM UNRESTR REV	46,575.70	57,242.86		56,647.11
		SubTotal: 8000	91,575.70	113,890.86	56,648.00	113,295.11
		SubTotal: Revenue:8000-8999	91,575.70	113,890.86	56,648.00	113,295.11
		Expense:1000-7999				
		2000				
		2208 CROSSING GUARD	4,355.79	432.63	443.62	
		SubTotal: 2000	-4,355.79	-432.63	-443.62	0.00
		3000				
		3202 PUB EMPL RETIRE SYS CLASS	1,105.06	115.43	118.36	
		3312 OASDI/FICA - CLASSIFIED	270.03	26.82	27.50	
		3322 MEDICARE - CLASSIFIED	63.10	6.27	6.43	
		3402 HLTH & WELFARE BNFT CLASS	89.40	6.29	6.50	
		3502 ST UNEMPL INSUR CLASS	21.74	0.21	0.21	
		3602 WORKERS COMP INSUR CLASS	100.87	8.10	8.31	
		SubTotal: 3000	-1,650.20	-163.12	-167.31	0.00
		5000				
		5807 CONSULTANT SERVICES	85,569.71	113,295.11	113,295.11	113,295.11
		SubTotal: 5000	-85,569.71	-113,295.11	-113,295.11	-113,295.11
		SubTotal: Expense:1000-7999	-91,575.70	-113,890.86	-113,906.04	-113,295.11
		SubTotal: 815	0.00	0.00	-57,258.04	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
	(Continued...)					
830	PLAYGROUND					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	174,833.82			
	SubTotal: 8000		174,833.82	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999		174,833.82	0.00	0.00	0.00
	Expense:1000-7999					
	6000					
		6170 LAND IMPROVEMENTS	180,547.91			
	SubTotal: 6000		-180,547.91	0.00	0.00	0.00
	SubTotal: Expense:1000-7999		-180,547.91	0.00	0.00	0.00
	SubTotal: 830		-5,714.09	0.00	0.00	0.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
840	OTHER STUDENT ACTIVITIES					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	2,100.00	2,800.00	2,800.00	2,800.00
	SubTotal: 8000		2,100.00	2,800.00	2,800.00	2,800.00
	SubTotal: Revenue:8000-8999		2,100.00	2,800.00	2,800.00	2,800.00
	Expense:1000-7999					
	4000					
		4350 NON INSTRUCTIONL SUPPLIES				1,300.00
	SubTotal: 4000		0.00	0.00	0.00	-1,300.00
	5000					
		5807 CONSULTANT SERVICES	2,100.00	2,800.00	2,800.00	2,800.00
	SubTotal: 5000		-2,100.00	-2,800.00	-2,800.00	-2,800.00
	SubTotal: Expense:1000-7999		-2,100.00	-2,800.00	-2,800.00	-4,100.00
	SubTotal: 840		0.00	0.00	0.00	-1,300.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
923	District Cooling Project					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	130,720.25			
	SubTotal: 8000		130,720.25	0.00	0.00	0.00
	SubTotal: Revenue:8000-8999		130,720.25	0.00	0.00	0.00
	Expense:1000-7999					
	5000					
		5807 CONSULTANT SERVICES	130,720.25	45.00	45.00	45.00
	SubTotal: 5000		-130,720.25	-45.00	-45.00	-45.00
	SubTotal: Expense:1000-7999		-130,720.25	-45.00	-45.00	-45.00
	SubTotal: 923		0.00	-45.00	-45.00	-45.00

SAN MATEO COUNTY OFFICE OF EDUCATION
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District
24-25 General Fund Budget by Program

Fund Manageme nt	Summary By	Description Object	22-23 Actuals	23-24 Est	23-24 GL	24-25 Budget
			GL Actuals Amt	Est Actuals Amt	Actuals w/Enc Amt GL Actuals w/Enc Amt	Budget Amt
01	GENERAL FUND					
(Continued...)						
936	CROCKER TURF FIELD					
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE		300,000.00	300,000.00	100,000.00
	SubTotal: 8000		0.00	300,000.00	300,000.00	100,000.00
	SubTotal: Revenue:8000-8999		0.00	300,000.00	300,000.00	100,000.00
	Expense:1000-7999					
	6000					
		6233 SPECIALTY CONSULTANT		7,700.00	7,700.00	7,700.00
		6234 PROJECT MGT(DESIGN PHASE)		12,000.00	12,100.00	12,000.00
	SubTotal: 6000		0.00	-19,700.00	-19,800.00	-19,700.00
	SubTotal: Expense:1000-7999		0.00	-19,700.00	-19,800.00	-19,700.00
	SubTotal: 936		0.00	280,300.00	280,200.00	80,300.00
	SubTotal: 01		169,866.27	-595,211.08	-3,065,030.61	-421,382.05
	Total		169,866.27	-595,211.08	-3,065,030.61	-421,382.05

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

2024-2025 BUDGET

FUND 13

CAFETERIA FUND

	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Budget
Beginning Balance	\$ 18,789	\$ 723	\$ -
Total Income & Transfer In	569,810	600,462	601,185
Total Expenditures & Transfer Out	<u>(587,876)</u>	<u>(601,185)</u>	<u>(601,185)</u>
Ending Balance	\$ 723	\$ -	\$ -

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

2024-2025 BUDGET

FUND 17

SPECIAL RESERVE - OTHER FUND

	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Budget
Beginning Balance	\$ 588,228	\$ 600,958	\$ 621,861
Total Income & Transfer In	12,729	20,903	15,000
Total Expenditures & Transfer Out	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	\$ 600,958	\$ 621,861	\$ 636,861

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

2024-2025 BUDGET

FUND 20

SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS

	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Budget
Beginning Balance	\$ 1,440,916	\$ 1,507,477	\$ 1,596,503
Total Income & Transfer In	66,562	89,026	67,000
Total Expenditures & Transfer Out	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	\$ 1,507,477	\$ 1,596,503	\$ 1,663,503

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

2024-2025 BUDGET

FUND 21

BUILDING FUND

	<u>2022-23 Actuals</u>	<u>2023-24 Estimated Actuals</u>	<u>2024-25 Budget</u>
Beginning Balance	\$ -	\$ 33,603,071	\$ 31,593,900
Total Income & Transfer In	\$ 34,325,754	1,050,000	600,000
Total Expenditures & Transfer Out	<u>\$ (722,683)</u>	<u>(3,059,171)</u>	<u>(10,729,097)</u>
Ending Balance	\$33,603,071	\$ 31,593,900	\$ 21,464,803

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

2024-2025 BUDGET

FUND 25

CAPITAL FACILITIES

	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Budget
Beginning Balance	\$ 347,662	\$ 506,790	\$ 102,786
Total Income & Transfer In	159,128	206,747	190,000
Total Expenditures & Transfer Out	<u>-</u>	<u>(610,750)</u>	<u>(292,786)</u>
Ending Balance	\$ 506,790	\$ 102,786	\$ -

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

2024-2025 BUDGET

FUND 40

SPECIAL RESERVE CAPITAL PROJECTS

	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Budget
Beginning Balance	\$ 91,459	\$ 15,784	\$ 28,204
Total Income & Transfer In	4,326	92,420	84,000
Total Expenditures & Transfer Out	<u>(80,000)</u>	<u>(80,000)</u>	<u>(80,000)</u>
Ending Balance	\$ 15,784	\$ 28,204	\$ 32,204

ENROLLMENT PROJECTIONS

Enrollment charts for the District, as a whole, from 1984-85 through 2024-25, are found on the next pages.

NORTH SCHOOL										
COMPARISON OF P2 ENROLLMENT - 1980-2024 ACTUAL AND 2024-2025 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		37	41	53	41	50	47	269	-3	-0.011
2024-25*	23	29	41	46	51	40	49	279	10	0.037

*projected

SOUTH SCHOOL										
COMPARISON OF P2 ENROLLMENT - 1980-2024 ACTUAL AND 2024-2025 PROJECTED										
SCHOOL YEAR	TK	K	1	2	3	4	5	TOTAL TK-5	CHANGE	%
1980-81		21	36	31	31	41	51	211	-16	-.070
1981-82		22	26	39	31	35	49	202	-9	-.043
1982-83		29	25	32	45	37	37	205	3	.015
1983-84		30	34	32	34	45	40	215	10	.049
1984-85		35	34	35	40	35	44	223	8	.037
1985-86		32	53	45	37	40	41	248	25	.112
1986-87		52	33	47	46	37	39	254	6	.024
1987-88		60	58	30	52	50	38	288	34	.134
1988-89		55	63	52	37	53	48	308	20	.069
1989-90		75	56	69	56	35	59	350	42	.136
1990-91		41	61	44	57	58	38	299	-51	-.146
1991-92		34	41	53	35	56	54	273	-26	-.087
1992-93		31	42	39	49	30	57	248	-25	-.092
1993-94		52	33	48	39	47	34	253	5	.020
1994-95		40	49	33	50	40	52	264	11	.043
1995-96		38	44	49	36	50	42	259	-5	-.019
1996-97		36	40	45	45	39	51	256	-3	-.012
1997-98		40	38	44	47	44	42	255	-1	-.004
1998-99		39	39	34	51	43	46	252	-3	-.012
1999-00		36	44	42	39	50	44	255	3	.012
2000-01		44	36	45	47	36	45	253	-2	-.008
2001-02		30	46	42	43	46	37	244	-9	-.036
2002-03		39	31	51	41	44	44	250	6	.025
2003-04		35	40	37	51	45	43	251	1	.004
2004-05		36	38	49	38	54	46	261	10	.040
2005-06		55	38	39	50	42	54	278	17	.065
2006-07		35	56	36	39	53	44	263	-15	-.054
2007-08		47	40	56	37	38	52	270	7	.027
2008-09		47	53	39	59	43	42	283	13	.048
2009-10		40	45	49	48	62	44	288	5	.018
2010-11		34	44	46	49	48	63	284	-4	-.014
2011-12		37	36	44	48	48	48	261	-23	-.081
2012-13	9	29	44	34	48	49	50	263	2	.008
2013-14		44	32	43	39	45	50	253	-10	-.038
2014-15	15	36	43	30	45	43	45	257	4	.016
2015-16	14	35	33	43	30	43	43	241	-16	-.062
2016-17		51	37	33	44	28	42	235	-6	-.025
2017-18		36	35	35	36	45	23	210	-25	-.106
2018-19		28	39	37	36	37	45	222	12	.057
2019-20		33	31	43	41	34	37	219	-3	-.014
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	16	29	29	35	45	45	48	247	-20	-0.075
2024-25*	21	32	33	28	38	45	45	242	-5	-0.020

*projected

WEST SCHOOL											
COMPARISON OF P2 ENROLLMENT - 1980-2024 ACTUAL AND 2024-2025 PROJECTED											
SCHOOL YEAR	TK	K	1	GRADE			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	37	44	44	46	48	67	297	-37		-.011
2024-25*	34	28	38	46	44	48	50	288	-9		-0.030

*projected

CROCKER SCHOOL COMPARISON OF P2 ENROLLMENT - 1980-2024 ACTUAL AND 2024-2025 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	-0.007
2023-24	151	144	156	451	11	0.025
2024-25*	155	151	145	451	0	0.000

*projected

HILLSBOROUGH CITY SCHOOL COMPARISON OF P2 ENROLLMENT - 1980-2024 ACTUAL AND 2024-2025 PROJECTED															
SCHOOL YEAR	TK	K	1	2	3	4	5	TOTAL TK-5	6	7	8	TOTAL 6-8	GRAND TOTAL	CHG.	%
1984-85		81	93	108	106	107	122	617	161	166	186	513	1,130	-20	-.020
1985-86		77	94	97	115	111	108	602	128	157	162	447	1,049	-81	-.072
1986-87		108	82	102	102	118	111	623	124	120	161	405	1,028	-21	-.020
1987-88		107	115	82	107	105	118	634	126	128	121	375	1,009	-19	-.018
1988-89		115	112	122	90	111	110	660	123	124	128	375	1,035	26	.026
1989-90		131	120	122	132	88	118	711	122	127	131	380	1,091	56	.054
1990-91		124	140	117	135	139	89	744	125	122	135	382	1,126	35	.032
1991-92		108	123	145	114	140	138	768	101	134	123	358	1,126	0	.000
1992-93		111	119	124	142	112	144	752	149	103	142	394	1,146	20	.018
1993-94		142	115	127	128	150	120	782	152	157	108	417	1,199	53	.046
1994-95		134	158	127	139	131	158	847	131	147	158	436	1,283	84	.070
1995-96		121	153	162	134	139	142	851	153	137	150	440	1,291	8	.006
1996-97		131	131	164	166	138	147	877	137	160	139	436	1,313	22	.017
1997-98		122	145	140	162	179	142	890	148	144	158	450	1,340	27	.021
1998-99		127	127	148	151	159	181	893	144	148	142	434	1,327	-13	-.010
1999-00		142	140	134	159	160	165	900	175	146	144	465	1,365	38	.029
2000-01		152	146	146	145	160	165	914	174	174	141	489	1,403	38	.028
2001-02		125	156	158	149	150	160	898	164	170	170	504	1,402	-1	-.001
2002-03		143	134	165	152	152	149	895	162	160	164	486	1,381	-21	-.015
2003-04		151	147	141	163	160	150	912	142	161	155	458	1,370	-11	-.008
2004-05		136	158	161	144	169	172	940	142	152	164	458	1,398	28	.020
2005-06		169	139	164	161	157	168	958	163	148	152	463	1,421	23	.016
2006-07		145	173	138	170	167	162	955	166	165	148	479	1,434	13	.009
2007-08		151	149	182	136	178	163	959	152	171	163	486	1,445	11	.008
2008-09		157	160	158	190	148	182	995	156	151	168	475	1,470	25	.017
2009-10		154	163	164	169	200	154	1004	178	156	153	487	1,491	21	.014
2010-11		134	168	174	173	177	205	1031	156	178	161	495	1,526	35	.023
2011-12		140	147	171	174	181	183	996	204	163	176	543	1,539	13	.009
2012-13	9	133	145	154	183	180	186	990	175	199	160	534	1,524	-15	-.010
2013-14	10	151	142	151	160	184	183	981	179	176	191	546	1,527	3	.002
2014-15	15	149	162	151	165	170	191	1003	187	178	176	541	1,544	17	.011
2015-16	14	147	139	164	153	160	169	946	179	187	175	541	1,487	-57	-.037
2016-17	0	151	155	139	174	153	164	936	171	178	187	536	1,472	-15	-.010
2017-18	0	121	137	163	150	172	158	901	150	172	182	504	1,405	-67	-.046
2018-19	0	134	127	144	156	174	149	884	147	151	171	469	1,353	-52	-.037
2019-20	0	120	132	141	147	174	155	869	143	148	143	434	1,303	-50	-.037
2020-21	0	107	126	138	144	146	168	829	148	144	149	441	1,270	-33	-.025
2021-22	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	27	103	114	132	132	143	162	813	151	144	156	451	1264	-49	-0.037
2024-25*	78	89	112	120	133	133	144	809	155	151	145	451	1260	-4	-0.003

*projected

Gr. TK-3 532

Gr. 4-6 432 Gr. 7-8 296

HILLSBOROUGH CITY SCHOOL DISTRICT
2024-25 BUDGET

AVERAGE DAILY ATTENDANCE COMPARISON PER P-2

<u>GRADE</u>	<u>2024-25 Projected</u>	<u>2023-24 P2</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	511	483	504	491	511	511	544	546	599
4 - 6	415	438	446	443	453	453	452	463	468
7 - 8	284	288	283	276	277	277	308	339	353
<u>Special Education - NPS</u>									
TK - 3	2	2	1	1	1	1	1	1	0
4 - 6	0	0	0	1	1	1	1	2	2
7 - 8	0	0	1	1	1	1	1	4	0
TOTAL DISTRICT A.D.A.	1,213	1,211	1,235	1,212	1,244	1,244	1,307	1,354	1,423

ANNUAL BUDGET REPORT:

July 1, 2024 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: 5/31/2024

Adoption Date: 6/18/2024

Signed: 

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 2600 Raiston Ave,
Hillsborough, CA 94010

Date: 6/5/2024

Time: 6pm

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	Projected (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	
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	
9a	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	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	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	

Budget, July 1
FINANCIAL REPORTS
2024-25 Budget
School District Certification

41 68908 0000000
Form CB
F8B7YPZ48M(2024-25)

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 (2023-24) annual payment?		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
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
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
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

(Original signature required)

Date of Meeting: 6/18/2024

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	2023-24 Estimated Actuals	2024-25 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	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	

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

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

			2023-24 Estimated Actuals			2024-25 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	26,819,648.97	1,015,175.86	27,834,824.83	28,042,400.27	1,015,175.86	29,057,576.13	4.4%
2) Federal Revenue		8100-8299	0.00	360,839.31	360,839.31	0.00	360,839.31	360,839.31	0.0%
3) Other State Revenue		8300-8599	497,165.59	2,595,212.24	3,092,377.83	477,668.94	2,183,825.00	2,661,493.94	-13.9%
4) Other Local Revenue		8600-8799	4,735,396.79	3,337,089.22	8,072,486.01	4,947,620.68	3,567,764.59	8,515,385.27	5.5%
5) TOTAL, REVENUES			32,052,211.35	7,308,316.63	39,360,527.98	33,467,689.89	7,127,604.76	40,595,294.65	3.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	13,555,807.37	4,445,633.45	18,001,440.82	14,143,452.08	4,370,178.77	18,513,630.85	2.8%
2) Classified Salaries		2000-2999	2,855,617.44	2,437,678.35	5,293,295.79	2,889,020.86	2,485,100.59	5,374,121.45	1.5%
3) Employee Benefits		3000-3999	5,527,803.62	4,283,573.12	9,811,376.74	5,811,198.69	4,481,823.42	10,293,022.11	4.9%
4) Books and Supplies		4000-4999	891,809.58	897,680.67	1,789,490.25	1,057,498.66	527,762.44	1,585,261.10	-11.4%
5) Services and Other Operating Expenditures		5000-5999	2,391,269.76	2,245,265.30	4,636,535.06	2,407,470.16	2,380,023.88	4,787,494.04	3.3%
6) Capital Outlay		6000-6999	20,875.90	36,257.53	57,133.43	19,700.00	76,257.53	95,957.53	68.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	161,544.20	79,495.72	241,039.92	161,544.20	79,495.72	241,039.92	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,404,727.87	14,425,584.14	39,830,312.01	26,489,884.65	14,400,642.35	40,890,527.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,647,483.48	(7,117,267.51)	(469,784.03)	6,977,805.24	(7,273,037.59)	(295,232.35)	-37.2%
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	205,427.05	0.00	205,427.05	206,149.70	0.00	206,149.70	0.4%
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	(6,964,547.14)	6,964,547.14	0.00	(7,302,888.24)	7,302,888.24	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,089,974.19)	6,964,547.14	(125,427.05)	(7,429,037.94)	7,302,888.24	(126,149.70)	0.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(442,490.71)	(152,720.37)	(595,211.08)	(451,232.70)	29,850.65	(421,382.05)	-29.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,942,806.96	773,435.92	5,716,242.88	4,500,316.25	620,715.55	5,121,031.80	-10.4%
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	2023-24 Estimated Actuals			2024-25 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)			4,942,806.96	773,435.92	5,716,242.88	4,500,316.25	620,715.55	5,121,031.80	-10.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,942,806.96	773,435.92	5,716,242.88	4,500,316.25	620,715.55	5,121,031.80	-10.4%
2) Ending Balance, June 30 (E + F1e)			4,500,316.25	620,715.55	5,121,031.80	4,049,083.55	650,566.20	4,699,649.75	-8.2%
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	356,190.38	0.00	356,190.38	329,278.00	0.00	329,278.00	-7.6%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	620,715.55	620,715.55	0.00	650,566.20	650,566.20	4.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	268,239.95	0.00	268,239.95	268,239.95	0.00	268,239.95	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	2,402,144.34	0.00	2,402,144.34	2,465,800.60	0.00	2,465,800.60	2.6%
Unassigned/Unappropriated Amount		9790	1,468,741.58	0.00	1,468,741.58	980,765.00	0.00	980,765.00	-33.2%
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	4,500,316.25	620,715.55	5,121,031.80				

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

			2023-24 Estimated Actuals			2024-25 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			4,500,316.25	620,715.55	5,121,031.80				
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)			4,500,316.25	620,715.55	5,121,031.80				
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	247,120.00	0.00	247,120.00	247,120.00	0.00	247,120.00	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	68,543.00	0.00	68,543.00	68,543.00	0.00	68,543.00	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	25,315,762.00	0.00	25,315,762.00	26,538,513.30	0.00	26,538,513.30	4.8%
Unsecured Roll Taxes		8042	1,021,828.00	0.00	1,021,828.00	1,021,828.00	0.00	1,021,828.00	0.0%
Prior Years' Taxes		8043	(5,648.03)	0.00	(5,648.03)	(5,648.03)	0.00	(5,648.03)	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			2023-24 Estimated Actuals			2024-25 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			26,819,648.97	0.00	26,819,648.97	28,042,400.27	0.00	28,042,400.27	4.6%
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	1,015,175.86	1,015,175.86	0.00	1,015,175.86	1,015,175.86	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			26,819,648.97	1,015,175.86	27,834,824.83	28,042,400.27	1,015,175.86	29,057,576.13	4.4%
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	39,486.10	39,486.10	0.00	39,486.10	39,486.10	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		26,720.00	26,720.00		26,720.00	26,720.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		16,975.00	16,975.00		16,975.00	16,975.00	0.0%
Title III, Immigrant Student Program	4201	8290		2,521.00	2,521.00		2,521.00	2,521.00	0.0%
Title III, 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%

Description			2023-24 Estimated Actuals			2024-25 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	360,839.31	360,839.31	0.00	360,839.31	360,839.31	0.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	46,465.00	0.00	46,465.00	46,465.00	0.00	46,465.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	377,898.94	105,086.44	482,985.38	377,898.94	110,000.00	487,898.94	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		1,500.00	1,500.00		1,500.00	1,500.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	72,801.65	2,488,625.80	2,561,427.45	53,305.00	2,072,325.00	2,125,630.00	-17.0%
TOTAL, OTHER STATE REVENUE			497,165.59	2,595,212.24	3,092,377.83	477,668.94	2,183,825.00	2,661,493.94	-13.9%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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	2,452,923.00	2,452,923.00	0.00	2,452,923.00	2,452,923.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	134,569.01	0.00	134,569.01	134,569.01	0.00	134,569.01	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	142,648.00	142,648.00	0.00	213,350.00	213,350.00	49.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	472,309.09	0.00	472,309.09	473,489.50	0.00	473,489.50	0.2%
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	4,128,518.69	741,518.22	4,870,036.91	4,339,562.17	901,491.59	5,241,053.76	7.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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			4,735,396.79	3,337,089.22	8,072,486.01	4,947,620.68	3,567,764.59	8,515,385.27	5.5%
TOTAL, REVENUES			32,052,211.35	7,308,316.63	39,360,527.98	33,467,689.89	7,127,604.76	40,595,294.65	3.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	10,473,267.23	4,106,409.72	14,579,676.95	10,917,591.29	4,047,482.62	14,965,073.91	2.6%
Certificated Pupil Support Salaries		1200	973,284.72	109,974.74	1,083,259.46	1,088,560.31	93,382.35	1,181,942.66	9.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,109,255.42	229,248.99	2,338,504.41	2,137,300.48	229,313.80	2,366,614.28	1.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,555,807.37	4,445,633.45	18,001,440.82	14,143,452.08	4,370,178.77	18,513,630.85	2.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	381,537.29	1,862,491.77	2,244,029.06	428,015.81	1,928,525.49	2,356,541.30	5.0%
Classified Support Salaries		2200	901,012.14	252,128.94	1,153,141.08	912,079.80	233,446.36	1,145,526.16	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	466,158.27	220,039.92	686,198.19	470,830.76	220,111.02	690,941.78	0.7%
Clerical, Technical and Office Salaries		2400	1,106,909.74	103,017.72	1,209,927.46	1,078,094.49	103,017.72	1,181,112.21	-2.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,855,617.44	2,437,678.35	5,293,295.79	2,889,020.86	2,485,100.59	5,374,121.45	1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,532,825.71	2,525,304.09	5,058,129.80	2,604,791.20	2,506,052.81	5,110,844.01	1.0%
PERS		3201-3202	820,140.71	651,842.10	1,471,982.81	787,744.28	792,548.01	1,580,292.29	7.4%
OASDI/Medicare/Alternative		3301-3302	418,746.44	253,268.23	672,014.67	462,009.16	273,535.22	735,544.38	9.5%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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	1,172,175.40	617,954.14	1,790,129.54	1,331,754.00	673,573.42	2,005,327.42	12.0%
Unemployment Insurance		3501-3502	8,054.73	3,529.36	11,584.09	8,462.70	3,626.16	12,088.86	4.4%
Workers' Compensation		3601-3602	299,976.65	129,860.73	429,837.38	315,121.64	133,302.41	448,424.05	4.3%
OPEB, Allocated		3701-3702	175,356.37	43,155.52	218,511.89	196,630.29	42,839.52	239,469.81	9.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	100,527.61	58,658.95	159,186.56	104,685.42	56,345.87	161,031.29	1.2%
TOTAL, EMPLOYEE BENEFITS			5,527,803.62	4,283,573.12	9,811,376.74	5,811,198.69	4,481,823.42	10,293,022.11	4.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	433,409.04	433,409.04	0.00	54,961.76	54,961.76	-87.3%
Books and Other Reference Materials		4200	26,947.08	119.92	27,067.00	18,723.66	119.92	18,843.58	-30.4%
Materials and Supplies		4300	681,545.78	376,415.50	1,057,961.28	895,954.07	357,825.98	1,253,780.05	18.5%
Noncapitalized Equipment		4400	183,316.72	87,736.21	271,052.93	142,820.93	114,854.78	257,675.71	-4.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			891,809.58	897,680.67	1,789,490.25	1,057,498.66	527,762.44	1,585,261.10	-11.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	274,795.88	274,795.88	0.00	340,535.88	340,535.88	23.9%
Travel and Conferences		5200	113,554.36	54,030.15	167,584.51	96,431.12	50,761.95	147,193.07	-12.2%
Dues and Memberships		5300	45,438.35	6,219.44	51,657.79	45,668.28	6,219.44	51,887.72	0.4%
Insurance		5400 - 5450	252,847.90	0.00	252,847.90	252,847.90	0.00	252,847.90	0.0%
Operations and Housekeeping Services		5500	688,576.39	0.00	688,576.39	688,576.39	0.00	688,576.39	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	94,089.59	256,128.00	350,217.59	92,285.43	256,128.00	348,413.43	-0.5%
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	1,128,419.45	1,653,913.12	2,782,332.57	1,172,198.64	1,726,199.90	2,898,398.54	4.2%
Communications		5900	68,343.72	178.71	68,522.43	59,462.40	178.71	59,641.11	-13.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,391,269.76	2,245,265.30	4,636,535.06	2,407,470.16	2,380,023.88	4,787,494.04	3.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	14,345.73	14,345.73	0.00	14,345.73	14,345.73	0.0%
Buildings and Improvements of Buildings		6200	20,875.90	1,911.80	22,787.70	19,700.00	1,911.80	21,611.80	-5.2%
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	0.00	20,000.00	20,000.00	0.00	60,000.00	60,000.00	200.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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			20,875.90	36,257.53	57,133.43	19,700.00	76,257.53	95,957.53	68.0%
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	40,354.22	79,495.72	119,849.94	40,354.22	79,495.72	119,849.94	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	63,218.94	0.00	63,218.94	63,218.94	0.00	63,218.94	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	57,971.04	0.00	57,971.04	57,971.04	0.00	57,971.04	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			161,544.20	79,495.72	241,039.92	161,544.20	79,495.72	241,039.92	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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 - 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			25,404,727.87	14,425,584.14	39,830,312.01	26,489,884.65	14,400,642.35	40,890,527.00	2.7%
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	170,427.05	0.00	170,427.05	171,149.70	0.00	171,149.70	0.4%
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			205,427.05	0.00	205,427.05	206,149.70	0.00	206,149.70	0.4%
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									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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			2023-24 Estimated Actuals			2024-25 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 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	(6,964,547.14)	6,964,547.14	0.00	(7,302,888.24)	7,302,888.24	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			(6,964,547.14)	6,964,547.14	0.00	(7,302,888.24)	7,302,888.24	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(7,089,974.19)	6,964,547.14	(125,427.05)	(7,429,037.94)	7,302,888.24	(126,149.70)	0.6%

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

			2023-24 Estimated Actuals			2024-25 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	26,819,648.97	1,015,175.86	27,834,824.83	28,042,400.27	1,015,175.86	29,057,576.13	4.4%
2) Federal Revenue		8100-8299	0.00	360,839.31	360,839.31	0.00	360,839.31	360,839.31	0.0%
3) Other State Revenue		8300-8599	497,165.59	2,595,212.24	3,092,377.83	477,668.94	2,183,825.00	2,661,493.94	-13.9%
4) Other Local Revenue		8600-8799	4,735,396.79	3,337,089.22	8,072,486.01	4,947,620.68	3,567,764.59	8,515,385.27	5.5%
5) TOTAL, REVENUES			32,052,211.35	7,308,316.63	39,360,527.98	33,467,689.89	7,127,604.76	40,595,294.65	3.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	15,277,417.59	11,941,016.67	27,218,434.26	16,101,301.46	11,843,390.45	27,944,691.91	2.7%
2) Instruction - Related Services	2000-2999		3,114,559.54	696,892.90	3,811,452.44	3,112,722.55	681,105.59	3,793,828.14	-0.5%
3) Pupil Services	3000-3999		1,252,911.47	483,269.27	1,736,180.74	1,449,667.79	543,318.16	1,992,985.95	14.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		413,864.61	14,988.00	428,852.61	417,264.94	14,988.00	432,252.94	0.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,806,927.65	37,819.00	2,844,746.65	2,878,334.44	37,819.00	2,916,153.44	2.5%
8) Plant Services	8000-8999		2,377,152.81	1,172,102.58	3,549,255.39	2,368,699.27	1,200,525.43	3,569,224.70	0.6%
9) Other Outgo	9000-9999		161,894.20	79,495.72	241,389.92	161,894.20	79,495.72	241,389.92	0.0%
10) TOTAL, EXPENDITURES			25,404,727.87	14,425,584.14	39,830,312.01	26,489,884.65	14,400,642.35	40,890,527.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,647,483.48	(7,117,267.51)	(469,784.03)	6,977,805.24	(7,273,037.59)	(295,232.35)	-37.2%
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	205,427.05	0.00	205,427.05	206,149.70	0.00	206,149.70	0.4%
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	(6,964,547.14)	6,964,547.14	0.00	(7,302,888.24)	7,302,888.24	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,089,974.19)	6,964,547.14	(125,427.05)	(7,429,037.94)	7,302,888.24	(126,149.70)	0.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(442,490.71)	(152,720.37)	(595,211.08)	(451,232.70)	29,850.65	(421,382.05)	-29.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,942,806.96	773,435.92	5,716,242.88	4,500,316.25	620,715.55	5,121,031.80	-10.4%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)			4,942,806.96	773,435.92	5,716,242.88	4,500,316.25	620,715.55	5,121,031.80	-10.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,942,806.96	773,435.92	5,716,242.88	4,500,316.25	620,715.55	5,121,031.80	-10.4%
2) Ending Balance, June 30 (E + F1e)			4,500,316.25	620,715.55	5,121,031.80	4,049,083.55	650,566.20	4,699,649.75	-8.2%
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	356,190.38	0.00	356,190.38	329,278.00	0.00	329,278.00	-7.6%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	620,715.55	620,715.55	0.00	650,566.20	650,566.20	4.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	268,239.95	0.00	268,239.95	268,239.95	0.00	268,239.95	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	2,402,144.34	0.00	2,402,144.34	2,465,800.60	0.00	2,465,800.60	2.6%
Unassigned/Unappropriated Amount		9790	1,468,741.58	0.00	1,468,741.58	980,765.00	0.00	980,765.00	-33.2%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6300	Lottery: Instructional Materials	12,603.37	4,705.29
6388	Strong Workforce Program	18,654.88	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	270,370.91	170,886.78
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	145,851.98	291,703.96
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	66,017.01	0.00
8210	Student Activity Funds	21,771.88	21,771.88
9010	Other Restricted Local	85,445.52	161,498.29
Total, Restricted Balance		620,715.55	650,566.20

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	60,765.32	60,765.32	0.0%
3) Other State Revenue		8300-8599	368,670.10	368,670.10	0.0%
4) Other Local Revenue		8600-8799	600.00	600.00	0.0%
5) TOTAL, REVENUES			430,035.42	430,035.42	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	169,091.46	169,091.46	0.0%
3) Employee Benefits		3000-3999	83,980.82	83,980.82	0.0%
4) Books and Supplies		4000-4999	5,995.34	5,995.34	0.0%
5) Services and Other Operating Expenditures		5000-5999	342,117.50	342,117.50	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			601,185.12	601,185.12	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(171,149.70)	(171,149.70)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	170,427.05	171,149.70	0.4%
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			170,427.05	171,149.70	0.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(722.65)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	722.65	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			722.65	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			722.65	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			
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)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	60,765.32	60,765.32	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			60,765.32	60,765.32	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	368,670.10	368,670.10	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			368,670.10	368,670.10	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			430,035.42	430,035.42	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	80,250.64	80,250.64	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	88,840.82	88,840.82	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			169,091.46	169,091.46	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	44,092.65	44,092.65	0.0%
OASDI/Medicare/Alternative		3301-3302	12,156.96	12,156.96	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	20,013.36	20,013.36	0.0%
Unemployment Insurance		3501-3502	79.45	79.45	0.0%
Workers' Compensation		3601-3602	2,972.80	2,972.80	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	4,665.60	4,665.60	0.0%
TOTAL, EMPLOYEE BENEFITS			83,980.82	83,980.82	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,795.34	4,795.34	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	1,200.00	1,200.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,995.34	5,995.34	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	400.00	400.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	341,717.50	341,717.50	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			342,117.50	342,117.50	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			601,185.12	601,185.12	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	170,427.05	171,149.70	0.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			170,427.05	171,149.70	0.4%
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%

Description	Resource Codes	Object Codes	2023-24		2024-25	Percent
			Estimated	Actuals		
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)				170,427.05	171,149.70	0.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	60,765.32	60,765.32	0.0%
3) Other State Revenue		8300-8599	368,670.10	368,670.10	0.0%
4) Other Local Revenue		8600-8799	600.00	600.00	0.0%
5) TOTAL, REVENUES			430,035.42	430,035.42	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		601,185.12	601,185.12	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			601,185.12	601,185.12	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(171,149.70)	(171,149.70)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	170,427.05	171,149.70	0.4%
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			170,427.05	171,149.70	0.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(722.65)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	722.65	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			722.65	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			722.65	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	20,903.42	15,000.00	-28.2%
5) TOTAL, REVENUES			20,903.42	15,000.00	-28.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			20,903.42	15,000.00	-28.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			20,903.42	15,000.00	-28.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	600,957.76	621,861.18	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			600,957.76	621,861.18	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			600,957.76	621,861.18	3.5%
2) Ending Balance, June 30 (E + F1e)			621,861.18	636,861.18	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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	621,861.18	636,861.18	2.4%
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	621,861.18		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			621,861.18		
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			
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)			621,861.18		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,903.42	15,000.00	-28.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,903.42	15,000.00	-28.2%
TOTAL, REVENUES			20,903.42	15,000.00	-28.2%
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	2023-24 Estimated Actuals	2024-25 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	20,903.42	15,000.00	-28.2%
5) TOTAL, REVENUES			20,903.42	15,000.00	-28.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			20,903.42	15,000.00	-28.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			20,903.42	15,000.00	-28.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	600,957.76	621,861.18	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			600,957.76	621,861.18	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			600,957.76	621,861.18	3.5%
2) Ending Balance, June 30 (E + F1e)			621,861.18	636,861.18	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	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	621,861.18	636,861.18	2.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	54,026.00	32,000.00	-40.8%
5) TOTAL, REVENUES			54,026.00	32,000.00	-40.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			54,026.00	32,000.00	-40.8%
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)			89,026.00	67,000.00	-24.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,507,477.30	1,596,503.30	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,507,477.30	1,596,503.30	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,507,477.30	1,596,503.30	5.9%
2) Ending Balance, June 30 (E + F1e)			1,596,503.30	1,663,503.30	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,596,503.30	1,663,503.30	4.2%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	1,596,503.30		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,596,503.30		
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)			1,596,503.30		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	54,026.00	32,000.00	-40.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			54,026.00	32,000.00	-40.8%
TOTAL, REVENUES			54,026.00	32,000.00	-40.8%
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	2023-24 Estimated Actuals	2024-25 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	54,026.00	32,000.00	-40.8%
5) TOTAL, REVENUES			54,026.00	32,000.00	-40.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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)			54,026.00	32,000.00	-40.8%
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)			89,026.00	67,000.00	-24.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,507,477.30	1,596,503.30	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,507,477.30	1,596,503.30	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,507,477.30	1,596,503.30	5.9%
2) Ending Balance, June 30 (E + F1e)			1,596,503.30	1,663,503.30	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,596,503.30	1,663,503.30	4.2%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	1,050,000.00	600,000.00	-42.9%
5) TOTAL, REVENUES			1,050,000.00	600,000.00	-42.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	729,442.68	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	208,303.04	133,670.00	-35.8%
6) Capital Outlay		6000-6999	2,121,425.25	10,595,427.39	399.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,059,170.97	10,729,097.39	250.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,009,170.97)	(10,129,097.39)	404.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,009,170.97)	(10,129,097.39)	404.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,603,071.32	31,593,900.35	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,603,071.32	31,593,900.35	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,603,071.32	31,593,900.35	-6.0%
2) Ending Balance, June 30 (E + F1e)			31,593,900.35	21,464,802.96	-32.1%
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	31,593,900.35	21,464,802.96	-32.1%
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	31,593,900.35		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			31,593,900.35		
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)			31,593,900.35		
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	1,050,000.00	600,000.00	-42.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,050,000.00	600,000.00	-42.9%
TOTAL, REVENUES			1,050,000.00	600,000.00	-42.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	401.61	0.00	-100.0%
Noncapitalized Equipment		4400	729,041.07	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			729,442.68	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	2,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	206,303.04	133,670.00	-35.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			208,303.04	133,670.00	-35.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,868,655.06	10,404,387.39	456.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	252,770.19	191,040.00	-24.4%
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			2,121,425.25	10,595,427.39	399.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,059,170.97	10,729,097.39	250.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
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	2023-24 Estimated Actuals	2024-25 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	1,050,000.00	600,000.00	-42.9%
5) TOTAL, REVENUES			1,050,000.00	600,000.00	-42.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,059,170.97	10,729,097.39	250.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,059,170.97	10,729,097.39	250.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,009,170.97)	(10,129,097.39)	404.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,009,170.97)	(10,129,097.39)	404.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,603,071.32	31,593,900.35	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,603,071.32	31,593,900.35	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,603,071.32	31,593,900.35	-6.0%
2) Ending Balance, June 30 (E + F1e)			31,593,900.35	21,464,802.96	-32.1%
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	31,593,900.35	21,464,802.96	-32.1%
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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	31,593,900.35	21,464,802.96
Total, Restricted Balance		31,593,900.35	21,464,802.96

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	206,746.56	190,000.00	-8.1%
5) TOTAL, REVENUES			206,746.56	190,000.00	-8.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	81,837.50	0.00	-100.0%
6) Capital Outlay		6000-6999	528,912.41	292,786.40	-44.6%
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			610,749.91	292,786.40	-52.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(404,003.35)	(102,786.40)	-74.6%
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	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)			(404,003.35)	(102,786.40)	-74.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	506,789.75	102,786.40	-79.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			506,789.75	102,786.40	-79.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			506,789.75	102,786.40	-79.7%
2) Ending Balance, June 30 (E + F1e)			102,786.40	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	102,786.40	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	102,786.40		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			102,786.40		
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)			102,786.40		
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	15,736.26	500.00	-96.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	191,010.30	189,500.00	-0.8%
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			206,746.56	190,000.00	-8.1%
TOTAL, REVENUES			206,746.56	190,000.00	-8.1%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	81,837.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			81,837.50	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	528,912.41	292,786.40	-44.6%
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			528,912.41	292,786.40	-44.6%
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			610,749.91	292,786.40	-52.1%
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					
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					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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					
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	2023-24 Estimated Actuals	2024-25 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	206,746.56	190,000.00	-8.1%
5) TOTAL, REVENUES			206,746.56	190,000.00	-8.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		610,749.91	292,786.40	-52.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			610,749.91	292,786.40	-52.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(404,003.35)	(102,786.40)	-74.6%
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	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)			(404,003.35)	(102,786.40)	-74.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	506,789.75	102,786.40	-79.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			506,789.75	102,786.40	-79.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			506,789.75	102,786.40	-79.7%
2) Ending Balance, June 30 (E + F1e)			102,786.40	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	102,786.40	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	102,786.40	0.00
Total, Restricted Balance		102,786.40	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	92,419.68	84,000.00	-9.1%
5) TOTAL, REVENUES			92,419.68	84,000.00	-9.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			92,419.68	84,000.00	-9.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			12,419.68	4,000.00	-67.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,784.28	28,203.96	78.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,784.28	28,203.96	78.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,784.28	28,203.96	78.7%
2) Ending Balance, June 30 (E + F1e)			28,203.96	32,203.96	14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	28,203.96	32,203.96	14.2%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	28,203.96		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			28,203.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			28,203.96		
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	80,000.00	80,000.00	0.0%
Interest		8660	12,419.68	4,000.00	-67.8%
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			92,419.68	84,000.00	-9.1%
TOTAL, REVENUES			92,419.68	84,000.00	-9.1%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	80,000.00	80,000.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	0.0%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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)			(80,000.00)	(80,000.00)	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	92,419.68	84,000.00	-9.1%
5) TOTAL, REVENUES			92,419.68	84,000.00	-9.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			92,419.68	84,000.00	-9.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			12,419.68	4,000.00	-67.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,784.28	28,203.96	78.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,784.28	28,203.96	78.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,784.28	28,203.96	78.7%
2) Ending Balance, June 30 (E + F1e)			28,203.96	32,203.96	14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	28,203.96	32,203.96	14.2%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	2023-24 Estimated Actuals			2024-25 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)	1,213.16	1,213.16	1,213.16	1,213.16	1,213.16	1,213.16
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)	1,213.16	1,213.16	1,213.16	1,213.16	1,213.16	1,213.16
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)	1,213.16	1,213.16	1,213.16	1,213.16	1,213.16	1,213.16
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 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	2023-24 Estimated Actuals			2024-25 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
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

41 68908 0000000
Form SIAB
F8B7YPZ48M(2024-25)

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	206,149.70		
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					171,149.70	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
2024-25 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
2024-25 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	286,149.70	286,149.70		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			5,121,031.80	3,895,709.71	2,680,778.95	(496,406.63)	(887,267.10)	(3,008,153.33)	6,536,277.89	6,148,743.64
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		87,318.00	(35,704.00)	87,545.00	25,807.00		61,737.00	10,323.00	11,699.00
Property Taxes	8020-8079					957,838.75	1,259,322.52	11,395,702.59	1,801,550.36	
Miscellaneous Funds	8080-8099				14,036.77			463,837.20		
Federal Revenue	8100-8299					15,213.12	(14,456.40)	58.05	21,392.95	269,613.21
Other State Revenue	8300-8599		32,430.00	51,962.58	156,322.61	351,307.38		123,216.88	23,892.00	1,610,714.64
Other Local Revenue	8600-8799		72,258.93	87,377.97	407,126.51	1,734,929.11	202,203.37	1,297,125.61	1,480,829.03	9,418.87
Interfund Transfers In	8900-8929						80,000.00			
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			192,006.93	103,636.55	665,030.89	3,085,095.36	1,527,069.49	13,341,677.33	3,337,987.34	1,901,445.72
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		237,977.39	195,402.38	1,808,023.31	1,808,023.31	1,808,023.31	1,808,023.31	1,808,023.31	1,808,023.29
Classified Salaries	2000-2999		224,506.49	287,729.71	486,188.53	486,188.53	486,188.53	486,188.53	486,188.53	486,188.48
Employee Benefits	3000-3999		178,966.01	199,810.24	991,424.59	991,424.59	991,424.59	991,424.59	991,424.59	991,424.55
Books and Supplies	4000-4999		133,502.32	242,578.84	120,917.99	120,917.99	70,917.00	120,917.99	120,917.99	120,917.99
Services	5000-5999		655,469.31	295,948.11	383,605.66	383,605.66	283,605.00	383,605.66	383,605.66	383,605.66
Capital Outlay	6000-6999		0.00	0.00	0.00	60,000.00	10,000.00			
Other Outgo	7000-7499		4,980.68	4,980.68	23,107.86	23,107.86	23,107.86	23,107.86	23,107.86	23,107.82
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			1,435,402.20	1,226,449.96	3,813,267.94	3,873,267.94	3,673,266.29	3,813,267.94	3,813,267.94	3,848,267.79
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199	31,309.07	(34.53)			(38.08)			(41.78)	
Accounts Receivable	9200- 9299	897,491.47	46,603.32	488,444.60	3,323.53	71,476.94	22,054.84	(897.14)	(3,270.55)	1,258.62
Due From Other Funds	9310	75,000.00								
Stores	9320									
Prepaid Expenditures	9330	356,190.38	211,124.86	(287,147.24)	(252.24)	285,544.80	(5,264.10)		(27,945.24)	(1,178.33)
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,359,990.92	257,693.65	201,297.36	3,071.29	356,983.66	16,790.74	(897.14)	(31,257.57)	80.29
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599	536,146.95	239,620.47	293,414.71	32,019.82	(40,328.45)	(48,843.21)	(16,918.97)	(119,003.92)	61,593.49
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	40,323.38					40,323.38			
Deferred Inflows of Resources	9690									
SUBTOTAL		576,470.33	239,620.47	293,414.71	32,019.82	(40,328.45)	(8,519.83)	(16,918.97)	(119,003.92)	61,593.49
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		783,520.59	18,073.18	(92,117.35)	(28,948.53)	397,312.11	25,310.57	16,021.83	87,746.35	(61,513.20)
E. NET INCREASE/DECREASE (B - C + D)			(1,225,322.09)	(1,214,930.76)	(3,177,185.58)	(390,860.47)	(2,120,886.23)	9,544,431.22	(387,534.25)	(2,008,335.27)
F. ENDING CASH (A + E)			3,895,709.71	2,680,778.95	(496,406.63)	(887,267.10)	(3,008,153.33)	6,536,277.89	6,148,743.64	4,140,408.37
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		4,140,408.37	2,545,382.23	9,744,586.69	8,621,983.67				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	73,532.00	11,699.00	11,699.00	73,509.00	0.00		419,164.00	419,164.00
Property Taxes	8020-8079	1,317,663.07	8,322,798.66	2,130,976.65	437,383.67			27,623,236.27	27,623,236.27
Miscellaneous Funds	8080-8099	5,377.80	329,930.56		201,993.53			1,015,175.86	1,015,175.86
Federal Revenue	8100-8299		24,437.03	24,522.00	20,059.35			360,839.31	360,839.31
Other State Revenue	8300-8599	148,312.15	46,634.00	116,701.70				2,661,493.94	2,661,493.94
Other Local Revenue	8600-8799	405,828.57	2,161,723.32	161,563.98	495,000.00			8,515,385.27	8,515,385.27
Interfund Transfers In	8900-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,950,713.59	10,897,222.57	2,445,463.33	1,227,945.55	0.00	0.00	40,675,294.65	40,675,294.65
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,808,023.31	1,808,023.31	1,808,023.31	1,808,041.31	0.00		18,513,630.85	18,513,630.85
Classified Salaries	2000-2999	486,188.53	486,188.53	486,188.53	486,188.53			5,374,121.45	5,374,121.45
Employee Benefits	3000-3999	991,424.59	991,424.59	991,424.59	991,424.59			10,293,022.11	10,293,022.11
Books and Supplies	4000-4999	120,917.99	65,449.03	120,917.99	120,917.99	105,469.99		1,585,261.10	1,585,261.10
Services	5000-5999	383,605.66	383,605.66	283,601.00	383,605.66	200,025.34		4,787,494.04	4,787,494.04
Capital Outlay	6000-6999	25,957.53						95,957.53	95,957.53
Other Outgo	7000-7499	23,107.86	23,107.86	23,107.86	23,107.86			241,039.92	241,039.92
Interfund Transfers Out	7600-7629				171,149.70			206,149.70	206,149.70
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,839,225.47	3,757,798.98	3,713,263.28	3,984,435.64	305,495.33	0.00	41,096,676.70	41,096,676.70
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199		(45.22)		21,743.30			21,583.69	
Accounts Receivable	9200-9299	256,133.33	6,826.61		(889,754.68)			2,199.42	
Due From Other Funds	9310				(75,000.00)			(75,000.00)	
Stores	9320							0.00	
Prepaid Expenditures	9330		(36,137.90)	(126,531.04)	(15,187.23)			(2,973.66)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		256,133.33	(29,356.51)	(126,531.04)	(958,198.61)	0.00	0.00	(54,190.55)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(37,352.41)	(89,137.38)	(271,727.97)	(268,498.44)			(265,162.26)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				(40,323.38)			0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(37,352.41)	(89,137.38)	(271,727.97)	(308,821.82)	0.00	0.00	(265,162.26)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		293,485.74	59,780.87	145,196.93	(649,376.79)	0.00	0.00	210,971.71	
E. NET INCREASE/DECREASE (B - C + D)		(1,595,026.14)	7,199,204.46	(1,122,603.02)	(3,405,866.88)	(305,495.33)	0.00	(210,410.34)	(421,382.05)
F. ENDING CASH (A + E)		2,545,382.23	9,744,586.69	8,621,983.67	5,216,116.79				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,910,621.46	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			5,216,116.79	3,969,263.67	2,716,217.89	(409,703.31)	(689,299.40)	(2,899,282.90)	7,209,219.32	6,511,556.99
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		87,318.00	(35,704.00)	87,545.00	25,807.00		61,737.00	10,323.00	11,699.00
Property Taxes	8020-8079					957,838.75	1,259,322.52	11,908,509.21	1,801,550.36	
Miscellaneous Funds	8080-8099				14,036.77			463,837.20		
Federal Revenue	8100-8299					15,213.12	(14,456.40)	58.05	21,392.95	250,092.21
Other State Revenue	8300-8599		32,430.00	51,962.58	156,322.61	351,307.38		123,216.88	23,892.00	1,532,815.70
Other Local Revenue	8600-8799		72,258.93	87,377.97	407,126.51	1,734,929.11	202,203.37	1,297,125.61	1,119,436.57	9,418.87
Interfund Transfers In	8900-8929						80,000.00			
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			192,006.93	103,636.55	665,030.89	3,085,095.36	1,527,069.49	13,854,483.95	2,976,594.88	1,804,025.78
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		241,547.05	198,351.69	1,817,376.21	1,817,376.21	1,817,376.21	1,817,376.21	1,817,376.21	1,817,376.21
Classified Salaries	2000-2999		227,874.08	292,045.65	491,246.56	491,246.56	491,246.56	491,246.56	491,246.56	491,246.56
Employee Benefits	3000-3999		181,650.50	202,807.40	1,015,740.20	1,015,740.20	1,015,740.20	1,015,740.20	1,015,740.20	1,015,740.19
Books and Supplies	4000-4999		135,504.86	246,217.52	85,770.48	85,770.48	85,770.48	85,770.48	85,770.48	85,770.48
Services	5000-5999		665,301.35	300,387.33	329,089.71	329,089.71	329,089.71	329,089.71	329,089.71	329,089.71
Capital Outlay	6000-6999		0.00	19,700.00						
Other Outgo	7000-7499		5,055.39	5,055.39	22,780.40	22,780.40	22,780.40	22,780.40	22,780.40	22,780.40
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			1,456,933.23	1,264,564.98	3,762,003.56	3,762,003.56	3,762,003.56	3,762,003.56	3,762,003.56	3,797,003.55
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	31,309.07	(34.53)			(38.08)			(41.78)	
Accounts Receivable	9200-9299	897,491.47	46,603.32	488,444.60	3,323.53	71,476.94	22,054.84	(897.14)	(3,270.55)	1,258.62
Due From Other Funds	9310	75,000.00								
Stores	9320	356,190.38	211,124.86	(287,147.24)	(252.24)	285,544.80	(5,264.10)		(27,945.24)	(1,178.33)
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,359,990.92	257,693.65	201,297.36	3,071.29	356,983.66	16,790.74	(897.14)	(31,257.57)	80.29
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	536,146.95	239,620.47	293,414.71	32,019.82	(40,328.45)	(48,483.21)	(16,918.97)	(119,003.92)	61,593.49
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	40,323.38					40,323.38			
Deferred Inflows of Resources	9690									
SUBTOTAL		576,470.33	239,620.47	293,414.71	32,019.82	(40,328.45)	(8,159.83)	(16,918.97)	(119,003.92)	61,593.49
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		783,520.59	18,073.18	(92,117.35)	(28,948.53)	397,312.11	24,950.57	16,021.83	87,746.35	(61,513.20)
E. NET INCREASE/DECREASE (B - C + D)			(1,246,853.12)	(1,253,045.78)	(3,125,921.20)	(279,596.09)	(2,209,983.50)	10,108,502.22	(697,662.33)	(2,054,490.97)
F. ENDING CASH (A + E)			3,969,263.67	2,716,217.89	(409,703.31)	(689,299.40)	(2,899,282.90)	7,209,219.32	6,511,556.99	4,457,066.02
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		4,457,066.02	2,939,261.79	10,508,787.61	9,378,959.75				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	73,532.00	11,699.00	11,699.00	73,509.00			419,164.00	419,164.00
Property Taxes	8020-8079	1,317,663.07	8,697,324.60	2,172,492.09	437,383.67			28,552,084.27	28,552,084.27
Miscellaneous Funds	8080-8099	5,377.80	329,930.56		201,993.53			1,015,175.86	1,015,175.86
Federal Revenue	8100-8299		24,437.03	24,522.00	20,059.35			341,318.31	341,318.31
Other State Revenue	8300-8599	148,312.15	46,634.00	116,701.70				2,583,595.00	2,583,595.00
Other Local Revenue	8600-8799	405,828.57	2,161,723.32	161,563.98	495,000.00			8,153,992.81	8,153,992.81
Interfund Transfers In	8900-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,950,713.59	11,271,748.51	2,486,978.77	1,227,945.55	0.00	0.00	41,145,330.25	41,145,330.25
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,817,376.21	1,817,376.21	1,817,376.21	1,817,376.25			18,613,660.88	18,613,660.88
Classified Salaries	2000-2999	491,246.56	491,246.56	491,246.56	491,246.59			5,432,385.36	5,432,385.36
Employee Benefits	3000-3999	1,015,740.20	1,015,740.20	1,015,740.20	1,015,740.20			10,541,859.89	10,541,859.89
Books and Supplies	4000-4999	85,770.48	85,770.48	85,770.48	85,770.49	105,469.99		1,344,897.18	1,344,897.18
Services	5000-5999	329,089.71	329,089.71	329,089.71	329,089.72	200,005.29		4,456,591.08	4,456,591.08
Capital Outlay	6000-6999							19,700.00	19,700.00
Other Outgo	7000-7499	22,780.40	22,780.40	22,780.40	22,780.40			237,914.78	237,914.78
Interfund Transfers Out	7600-7629						171,149.70	206,149.70	206,149.70
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,762,003.56	3,762,003.56	3,762,003.56	3,762,003.65	305,475.28	171,149.70	40,853,158.87	40,853,158.87
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199		(45.22)		21,743.30			21,583.69	
Accounts Receivable	9200-9299	256,133.33	6,826.61		(889,754.68)			2,199.42	
Due From Other Funds	9310				(75,000.00)			(75,000.00)	
Stores	9320		(36,137.90)	(126,531.04)	(15,187.23)			(2,973.66)	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		256,133.33	(29,356.51)	(126,531.04)	(958,198.61)	0.00	0.00	(54,190.55)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(37,352.41)	(89,137.38)	(271,727.97)	(268,498.44)			(264,802.26)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				40,323.38			80,646.76	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(37,352.41)	(89,137.38)	(271,727.97)	(228,175.06)	0.00	0.00	(184,155.50)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		293,485.74	59,780.87	145,196.93	(730,023.55)	0.00	0.00	129,964.95	
E. NET INCREASE/DECREASE (B - C + D)		(1,517,804.23)	7,569,525.82	(1,129,827.86)	(3,264,081.65)	(305,475.28)	(171,149.70)	422,136.33	292,171.38
F. ENDING CASH (A + E)		2,939,261.79	10,508,787.61	9,378,959.75	6,114,878.10				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,638,253.12	

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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	28,042,400.27	3.31%	28,971,248.27	2.84%	29,795,269.11
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	477,668.94	-16.31%	399,770.00	0.00%	399,770.00
4. Other Local Revenues	8600-8799	4,947,620.68	-4.73%	4,713,836.72	-6.09%	4,426,550.39
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	(7,302,888.24)	-0.28%	(7,282,708.61)	2.27%	(7,448,241.77)
6. Total (Sum lines A1 thru A5c)		26,244,801.65	2.43%	26,882,146.38	1.38%	27,253,347.73
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,143,452.08		14,195,671.90
b. Step & Column Adjustment				52,219.82		146,182.64
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,143,452.08	0.37%	14,195,671.90	1.03%	14,341,854.54
2. Classified Salaries						
a. Base Salaries				2,889,020.86		2,917,955.20
b. Step & Column Adjustment				28,934.34		25,172.72
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,889,020.86	1.00%	2,917,955.20	0.86%	2,943,127.92
3. Employee Benefits	3000-3999	5,811,198.69	2.86%	5,977,128.55	3.24%	6,171,042.46
4. Books and Supplies	4000-4999	1,057,498.66	-18.93%	857,300.63	-0.12%	856,300.63
5. Services and Other Operating Expenditures	5000-5999	2,407,470.16	-6.79%	2,244,095.19	1.25%	2,272,095.19
6. Capital Outlay	6000-6999	19,700.00	0.00%	19,700.00	0.00%	19,700.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	161,544.20	-1.93%	158,418.78	0.00%	158,418.78
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	206,149.70	0.00%	206,149.70	0.00%	206,149.70
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)		26,696,034.35	-0.45%	26,576,419.95	1.48%	26,968,689.22
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(451,232.70)		305,726.43		284,658.51

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,500,316.25		4,049,083.55		4,354,809.98
2. Ending Fund Balance (Sum lines C and D1)		4,049,083.55		4,354,809.98		4,639,468.49
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	334,278.00		334,278.00		334,278.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	268,239.95		268,239.95		268,239.95
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,465,800.60		2,451,189.53		2,474,380.03
2. Unassigned/Unappropriated	9790	980,765.00		1,301,102.50		1,562,570.51
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,049,083.55		4,354,809.98		4,639,468.49
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,465,800.60		2,451,189.53		2,474,380.03
c. Unassigned/Unappropriated	9790	980,765.00		1,301,102.50		1,562,570.51
(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	636,861.18				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		4,083,426.78		3,752,292.03		4,036,950.54
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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	1,015,175.86	0.00%	1,015,175.86	0.00%	1,015,175.86
2. Federal Revenues	8100-8299	360,839.31	-5.41%	341,318.31	0.00%	341,318.31
3. Other State Revenues	8300-8599	2,183,825.00	0.00%	2,183,825.00	0.00%	2,183,825.00
4. Other Local Revenues	8600-8799	3,567,764.59	-3.58%	3,440,156.09	0.00%	3,440,156.09
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	7,302,888.24	-0.28%	7,282,708.61	2.27%	7,448,241.77
6. Total (Sum lines A1 thru A5c)		14,430,493.00	-1.16%	14,263,183.87	1.16%	14,428,717.03
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,370,178.77		4,417,988.98
b. Step & Column Adjustment				47,810.21		13,526.76
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,370,178.77	1.09%	4,417,988.98	0.31%	4,431,515.74
2. Classified Salaries						
a. Base Salaries				2,485,100.59		2,514,430.16
b. Step & Column Adjustment				29,329.57		18,946.57
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,485,100.59	1.18%	2,514,430.16	0.75%	2,533,376.73
3. Employee Benefits	3000-3999	4,481,823.42	1.85%	4,564,731.34	1.58%	4,636,981.17
4. Books and Supplies	4000-4999	527,762.44	-7.61%	487,596.55	-19.74%	391,332.23
5. Services and Other Operating Expenditures	5000-5999	2,380,023.88	-7.04%	2,212,495.89	-3.35%	2,138,275.89
6. Capital Outlay	6000-6999	76,257.53	-100.00%		0.00%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	79,495.72	0.00%	79,496.00	0.00%	79,496.00
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)		14,400,642.35	-0.86%	14,276,738.92	-0.04%	14,270,977.76
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		29,850.65		(13,555.05)		157,739.27

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		620,715.55		650,566.20		637,011.15
2. Ending Fund Balance (Sum lines C and D1)		650,566.20		637,011.15		794,750.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	650,566.20		637,011.15		794,750.42
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		650,566.20		637,011.15		794,750.42
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	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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	29,057,576.13	3.20%	29,986,424.13	2.75%	30,810,444.97
2. Federal Revenues	8100-8299	360,839.31	-5.41%	341,318.31	0.00%	341,318.31
3. Other State Revenues	8300-8599	2,661,493.94	-2.93%	2,583,595.00	0.00%	2,583,595.00
4. Other Local Revenues	8600-8799	8,515,385.27	-4.24%	8,153,992.81	-3.52%	7,866,706.48
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)		40,675,294.65	1.16%	41,145,330.25	1.30%	41,682,064.76
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,513,630.85		18,613,660.88
b. Step & Column Adjustment				100,030.03		159,709.40
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	18,513,630.85	0.54%	18,613,660.88	0.86%	18,773,370.28
2. Classified Salaries						
a. Base Salaries				5,374,121.45		5,432,385.36
b. Step & Column Adjustment				58,263.91		44,119.29
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	5,374,121.45	1.08%	5,432,385.36	0.81%	5,476,504.65
3. Employee Benefits	3000-3999	10,293,022.11	2.42%	10,541,859.89	2.52%	10,808,023.63
4. Books and Supplies	4000-4999	1,585,261.10	-15.16%	1,344,897.18	-7.23%	1,247,632.86
5. Services and Other Operating Expenditures	5000-5999	4,787,494.04	-6.91%	4,456,591.08	-1.04%	4,410,371.08
6. Capital Outlay	6000-6999	95,957.53	-79.47%	19,700.00	304.57%	79,700.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	241,039.92	-1.30%	237,914.78	0.00%	237,914.78
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	206,149.70	0.00%	206,149.70	0.00%	206,149.70
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)		41,096,676.70	-0.59%	40,853,158.87	0.95%	41,239,666.98
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(421,382.05)		292,171.38		442,397.78

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,121,031.80		4,699,649.75		4,991,821.13
2. Ending Fund Balance (Sum lines C and D1)		4,699,649.75		4,991,821.13		5,434,218.91
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	334,278.00		334,278.00		334,278.00
b. Restricted	9740	650,566.20		637,011.15		794,750.42
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	268,239.95		268,239.95		268,239.95
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,465,800.60		2,451,189.53		2,474,380.03
2. Unassigned/Unappropriated	9790	980,765.00		1,301,102.50		1,562,570.51
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,699,649.75		4,991,821.13		5,434,218.91
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,465,800.60		2,451,189.53		2,474,380.03
c. Unassigned/Unappropriated	9790	980,765.00		1,301,102.50		1,562,570.51
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	636,861.18		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)		4,083,426.78		3,752,292.03		4,036,950.54
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.94%		9.18%		9.79%
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	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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)						
		1,213.16		1,213.16		1,213.16
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		41,096,676.70		40,853,158.87		41,239,666.98
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)		41,096,676.70		40,853,158.87		41,239,666.98
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)		1,232,900.30		1,225,594.77		1,237,190.01
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)		1,232,900.30		1,225,594.77		1,237,190.01
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: Projected 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):	1,213.16	
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 (2021-22)				
District Regular	1,212	1,212		
Charter School				
Total ADA	1,212	1,212	N/A	Met
Second Prior Year (2022-23)				
District Regular	1,235	1,235		
Charter School				
Total ADA	1,235	1,235	0.0%	Met
First Prior Year (2023-24)				
District Regular	1,213	1,213		
Charter School		0		
Total ADA	1,213	1,213	0.0%	Met
Budget Year (2024-25)				
District Regular	1,213			
Charter School	0			
Total ADA	1,213			

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, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS 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	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	1,274	1,260		
Charter School				
Total Enrollment	1,274	1,260	1.1%	Not Met
Second Prior Year (2022-23)				
District Regular	1,313	1,294		
Charter School				
Total Enrollment	1,313	1,294	1.4%	Not Met
First Prior Year (2023-24)				
District Regular	1,286	1,264		
Charter School				
Total Enrollment	1,286	1,264	1.7%	Not Met
Budget Year (2024-25)				
District Regular	1,260			
Charter School				
Total Enrollment	1,260			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

District enrollment continued to decline.

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

Explanation:
(required if NOT met)

District enrollment continued to decline.

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 CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	1,212	1,260	
Charter School		0	
Total ADA/Enrollment	1,212	1,260	96.2%
Second Prior Year (2022-23)			
District Regular	1,235	1,294	
Charter School	0		
Total ADA/Enrollment	1,235	1,294	95.4%
First Prior Year (2023-24)			
District Regular	1,213	1,264	
Charter School			
Total ADA/Enrollment	1,213	1,264	96.0%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	1,213	1,260		
Charter School	0			
Total ADA/Enrollment	1,213	1,260	96.3%	Met
1st Subsequent Year (2025-26)				
District Regular	1,213	1,260		
Charter School				
Total ADA/Enrollment	1,213	1,260	96.3%	Met
2nd Subsequent Year (2026-27)				
District Regular	1,213	1,260		
Charter School				
Total ADA/Enrollment	1,213	1,260	96.3%	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 cost-of-living adjustment (COLA), plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	1,213.16	1,213.16	1,213.16	1,213.16
b.	Prior Year ADA (Funded)		1,213.16	1,213.16	1,213.16
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding				
b1.	COLA percentage				
b2.	COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			0.00%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):			N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	26,400,484.97	27,623,236.27	28,552,084.27	29,376,105.11
Percent Change from Previous Year		4.63%	3.36%	2.89%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		3.63% to 5.63%	2.36% to 4.36%	1.89% to 3.89%

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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 (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	26,819,648.97	28,042,400.27	28,971,248.27	29,795,269.11
District's Projected Change in LCFF Revenue:		4.56%	3.31%	2.84%
Basic Aid Standard		3.63% to 5.63%	2.36% to 4.36%	1.89% to 3.89%
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	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2021-22)	19,980,133.40	23,382,001.35	85.5%
Second Prior Year (2022-23)	21,551,729.38	24,658,021.88	87.4%
First Prior Year (2023-24)	21,939,228.43	25,404,727.87	86.4%
Historical Average Ratio:			86.4%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
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):	83.4% to 89.4%	83.4% to 89.4%	83.4% to 89.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	22,843,671.63	26,489,884.65	86.2%	Met
1st Subsequent Year (2025-26)	23,090,755.65	26,370,270.25	87.6%	Met
2nd Subsequent Year (2026-27)	23,456,024.92	26,762,539.52	87.6%	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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-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%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	360,839.31		
Budget Year (2024-25)	360,839.31	0.00%	No
1st Subsequent Year (2025-26)	341,318.31	(5.41%)	Yes
2nd Subsequent Year (2026-27)	341,318.31	0.00%	No

Explanation:
(required if Yes)

SpEd 602 revenue estimated to decline due to enrollment decline.

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

First Prior Year (2023-24)	3,092,377.83		
Budget Year (2024-25)	2,661,493.94	(13.93%)	Yes
1st Subsequent Year (2025-26)	2,583,595.00	(2.93%)	No
2nd Subsequent Year (2026-27)	2,583,595.00	0.00%	No

Explanation:
(required if Yes)

District received \$375,055 Arts, Music, and Instructional Materials one-time funding that does not repeat in 2024-25 or after.

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

First Prior Year (2023-24)	8,072,486.01		
Budget Year (2024-25)	8,515,385.27	5.49%	Yes
1st Subsequent Year (2025-26)	8,153,992.81	(4.24%)	No
2nd Subsequent Year (2026-27)	7,866,706.48	(3.52%)	No

Explanation:
(required if Yes)

Hillsborough Schools Foundation increases its contribution to the District by \$333,333 per year for three years starting 2024-25, in addition to \$160K 2024-25 Fund a Need on Maker Space.

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

First Prior Year (2023-24)	1,789,490.25		
Budget Year (2024-25)	1,585,261.10	(11.41%)	Yes
1st Subsequent Year (2025-26)	1,344,897.18	(15.16%)	Yes
2nd Subsequent Year (2026-27)	1,247,632.86	(7.23%)	Yes

Explanation:

(required if Yes)

Changes are based on curriculum adoption schedule and other books and supplies needs from year to year.

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

First Prior Year (2023-24)	4,636,535.06		
Budget Year (2024-25)	4,787,494.04	3.26%	No
1st Subsequent Year (2025-26)	4,456,591.08	(6.91%)	Yes
2nd Subsequent Year (2026-27)	4,410,371.08	(1.04%)	No

Explanation:

(required if Yes)

District has students with exceptional special needs, one wearing oxygen and requiring a full-time 1:1 nurse. District also budgeted more for next year's field trip transportation expenses.

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 (2023-24)	11,525,703.15		
Budget Year (2024-25)	11,537,718.52	.10%	Met
1st Subsequent Year (2025-26)	11,078,906.12	(3.98%)	Met
2nd Subsequent Year (2026-27)	10,791,619.79	(2.59%)	Met

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

First Prior Year (2023-24)	6,426,025.31		
Budget Year (2024-25)	6,372,755.14	(.83%)	Met
1st Subsequent Year (2025-26)	5,801,488.26	(8.96%)	Met
2nd Subsequent Year (2026-27)	5,658,003.94	(2.47%)	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

39,401,193.70

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

0.00

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

39,401,193.70

1,182,035.81

1,197,699.43

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 (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	600,957.76	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,776,351.46	2,297,457.42	3,024,005.52
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,567,828.51	2,015,919.21	1,468,741.58
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	5,344,179.97	4,914,334.39	4,492,747.10
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	36,468,716.19	38,290,956.98	40,035,739.06
	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)	36,468,716.19	38,290,956.98	40,035,739.06
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	14.7%	12.8%	11.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		4.9%	4.3%	3.7%

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	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	(1,206,323.41)	23,517,001.35	5.1%	Not Met
Second Prior Year (2022-23)	(282,529.31)	24,738,021.88	1.1%	Met
First Prior Year (2023-24)	(442,490.71)	25,610,154.92	1.7%	Met
Budget Year (2024-25) (Information only)	(451,232.70)	26,696,034.35		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

During 2021-22, the district hired additional staff to cope with the small class sizes, flexibility of distance learning and in-person learning.

9. **CRITERION: Fund and Cash Balances**

A. 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 250,000
0.3%	250,001 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-1. 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 (2021-22)	5,774,819.94	6,431,659.68	N/A		Met
Second Prior Year (2022-23)	4,834,758.85	5,225,336.27	N/A		Met
First Prior Year (2023-24)	4,045,622.63	4,942,806.96	N/A		Met
Budget Year (2024-25) (Information only)	4,500,316.25				

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

9A-2. 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)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	5,216,116.79	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

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 \$87,000 (greater of)	0 to 300
4% or \$87,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,213	1,213	1,213
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. If Yes, enter data for item 2a. If No, enter data 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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	41,096,676.70	40,853,158.87	41,239,666.98
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)	41,096,676.70	40,853,158.87	41,239,666.98
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,232,900.30	1,225,594.77	1,237,190.01
6. Reserve Standard - by Amount			

(\$87,000 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)		1,232,900.30	1,225,594.77	1,237,190.01

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,465,800.60	2,451,189.53	2,474,380.03
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	980,765.00	1,301,102.50	1,562,570.51
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	636,861.18		
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)	4,083,426.78	3,752,292.03	4,036,950.54
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.94%	9.18%	9.79%
District's Reserve Standard (Section 10B, Line 7):		1,232,900.30	1,225,594.77	1,237,190.01
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 (2023-24)	(6,964,547.14)			
Budget Year (2024-25)	(7,302,888.24)	338,341.10	4.9%	Met
1st Subsequent Year (2025-26)	(7,282,708.61)	(20,179.63)	(.3%)	Met
2nd Subsequent Year (2026-27)	(7,448,241.77)	165,533.16	2.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	80,000.00			
Budget Year (2024-25)	80,000.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	80,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	80,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	205,427.05			
Budget Year (2024-25)	206,149.70	722.65	.4%	Met
1st Subsequent Year (2025-26)	206,149.70	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	206,149.70	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
Leases					
Certificates of Participation					4,714,530
General Obligation Bonds	28	51	7433		
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					

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

TOTAL:				4,714,530

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	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	7,736,339	7,958,687	5,868,959	6,158,235
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	7,796,339	8,018,687	5,928,959	6,218,235
Has total annual payment increased over prior year (2023-24)?		Yes	No	No

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)			
	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			
5.	OPEB Contributions	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	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>239,469.81</div>	<div>239,469.81</div>	<div>239,469.81</div>
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	<div>239,469.81</div>	<div>239,469.81</div>	<div>239,469.81</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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	105.43	108.33	108.33	108.33

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

(2024-25)

(2025-26)

(2026-27)

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

182,900

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

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

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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
1300556.08	1430611.69	1573672.86
80.0%	80.0%	80.0%

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		

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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
189222	189222	189222

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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

(2024-25)

(2025-26)

(2026-27)

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

67000

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

0 0 0

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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
533903.14	587293.45	646022.80
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		
----	--	--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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
49735	49735	

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

39159

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

0

0

0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes
170868.20	187955.02	206750.52
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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Yes		
17156	17156	17156

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes

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

Yes
Jun 18, 2024

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)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

Budget, July 1
Budget 2024-25

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) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6388-0-0000-0000-9791	6388	9791	\$18,654.88

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**

INTRAFFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFFD-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>

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<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 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) - 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
01-6300-0-0000-0000-9340 Explanation: Funds will be spent in 2024-25.	6300	9340	\$12,603.37
01-6388-0-0000-0000-9340 Explanation: Funds will be spent in 2024-25.	6388	9340	\$18,654.88
01-6388-0-0000-0000-9740 Explanation: Funds will be spent in 2024-25.	6388	9740	\$18,654.88
01-6762-0-0000-0000-9340 Explanation: Funds will be spent in 2024-25.	6762	9340	\$270,370.91
01-6770-0-0000-0000-9340 Explanation: Funds will be spent in 2024-25.	6770	9340	\$145,851.98
01-7032-0-0000-0000-9340 Explanation: Funds will be spent in 2024-25.	7032	9340	\$66,017.01

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.

Passed

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

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

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

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

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

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	7435	8590	(\$15,801.00)
Explanation: The 2023-24 enacted budget reduced and collected the \$15,801 from the District that was already budgeted for and spent.			

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

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

FUND	RESOURCE	VALUE
01	7435	(\$15,801.00)

Explanation: The 2023-24 enacted budget reduced and collected the \$15,801 from the District that was already budgeted for and spent.

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) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661		\$191,700,587.28
DEBT.GOV.PENSION.LIAB.9663		\$19,951,901.00
DEBT.GOV.OPEB.9664		\$4,145,533.00
DEBT.GOV.COMP.ABS.9665		\$268,239.95
DEBT.GOV.CAP.LEASES.9667		\$56,484.13

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

NO

District

5/30/2024

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: 2024-2025 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)	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(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)	65.00%	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>	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Statutory COLA	1.70%	6.56%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Augmentation/(COLA Suspension)	3.37%	6.70%	0.00%	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 (2022-23 forward)	\$ -	\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,167	\$ 3,265	\$ 3,373	\$ 3,484
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	73.31789035%	12.74780911%	48.75954508%					
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	75.37156903%	12.84814107%	48.75954508%					
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Hillsborough City Elementary (68908)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(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): <input type="text" value="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)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(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?		YES							
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)	\$ 23,444,806	\$ 24,932,016	\$ 26,400,485	\$ 27,623,236	\$ 28,552,084	\$ 29,376,105		
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -					
	Less In-Lieu Property Tax Transfer	\$ (5,718)	\$ (10,119)	\$ (10,403)	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 23,439,088	\$ 24,921,897	\$ 26,390,082	\$ 27,623,236	\$ 28,552,084	\$ 29,376,105	\$ -	\$ -
(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)	1,290	1,268						
A-1.1 / A-3.1	District Enrollment (first prior year)	1,268	1,260						
A-1 / A-3	District Enrollment	1,260	1,294	1,263	1,260	1,260	1,260		
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	1,260	1,294	1,263	1,260	1,260	1,260	-	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	40	53						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	53	52						
B-1 / B-3	District Unduplicated Pupil Count	52	50	50	50	50	50		
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	52	50	50	50	50	50	-	-
		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	4.13%	3.86%	3.96%	3.97%	3.97%	3.97%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	3.80%	4.06%	3.98%	3.93%	3.97%	3.97%	0.00%	0.00%

Hillsborough City Elementary (68908)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
(f) AVERAGE DAILY ATTENDANCE (ADA)										
ADA used for the Transitional Kindergarten Add-on ONLY :										
G-10	TK (Commencing in 2022-23)	-	23.58	23.44	67.72	-	-	-	-	
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.										
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)									
	Grades TK-3	492.29	504.15	484.05	484.05	484.05	484.05			
	Grades 4-6	444.07	446.19	438.59	438.59	438.59	438.59			
	Grades 7-8	276.79	283.09	288.71	288.71	288.71	288.71			
	Grades 9-12	-	-	-						
	TOTAL CURRENT YEAR ADA	1,213.15	1,233.43	1,211.35	1,211.35	1,211.35	1,211.35	-	-	
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)									
	Grades TK-3	0.63	0.55	1.70	1.70	1.70	1.70			
	Grades 4-6	0.11	-	-	-	-	-			
	Grades 7-8	0.95	1.05	0.11	0.11	0.11	0.11			
	Grades 9-12	-	-	-						
	TOTAL NPS-CDS (Annual)	1.69	1.60	1.81	1.81	1.81	1.81	-	-	
E-2, E-3	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).	-	-	-						
	DISTRICT TOTAL	1,214.84	1,235.03	1,213.16	1,213.16	1,213.16	1,213.16	-	-	
	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)									
	Grades TK-3	-	-	-						
	Grades 4-6	-	-	-						
	Grades 7-8	-	-	-						
	Grades 9-12	-	-	-						
	COUNTY TOTAL	-	-	-	-	-	-	-	-	
	RATIO: District ADA-to-Enrollment	96.42%	95.44%	96.05%	96.28%	96.28%	96.28%	0.00%	0.00%	
	RATIO: County ADA-to-Enrollment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT										
If applicable, enter prior year ADA for students transferring into or out of district schools and <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.										
A-19	Prior year	Source: Principal Apportionment Data Collection, P-2 Attendance School District Form		2021-22 ADA shift reported in 2022-23 ADA report	2022-23 ADA shift reported in 2023-24 ADA report	2023-24 ADA shift reported in 2024-25 ADA report	2024-25 ADA shift reported in 2025-26 ADA report	2025-26 ADA shift reported in 2026-27 ADA report	2026-27 ADA shift reported in 2027-28 ADA report	2027-28 ADA shift reported in 2028-29 ADA report
	Grades TK-3			-	-					
	Grades 4-6	Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year	-	-	-					
	Grades 7-8		-	-	-					
	Grades 9-12		-	-	-					
A-20	Grades TK-3			-	-					
	Grades 4-6	Prior year Charter School Shift Decrease of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year	-	-	-					
	Grades 7-8		-	-	-					
	Grades 9-12		-	-	-					
	Net increase/(decrease) to prior year ADA	-	-	-	-	-	-	-	-	-

Hillsborough City Elementary (68908) - 2024-2025 Budget								
5/30/2024								
DETAILED ADA CALCULATION								
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
	2018-19 ADA	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
Grades TK-3	Non Applicable Until 2022-23 Certification	511.36	511.36	492.29	504.15	484.05	484.05	484.05
Grades 4-6		453.48	453.48	444.07	446.19	438.59	438.59	438.59
Grades 7-8		277.01	277.01	276.79	283.09	288.71	288.71	288.71
Grades 9-12		-	-	-	-	-	-	-
LCFF Subtotal	-	1,241.85	1,241.85	1,213.15	1,233.43	1,211.35	1,211.35	1,211.35
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	1,241.85	1,241.85	1,213.15	1,233.43	1,211.35	1,211.35	1,211.35
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3	Non Applicable Until 2022-23 Certification	511.36	492.29	504.15	484.05	484.05	484.05	484.05
Grades 4-6		453.48	444.07	446.19	438.59	438.59	438.59	438.59
Grades 7-8		277.01	276.79	283.09	288.71	288.71	288.71	288.71
Grades 9-12		-	-	-	-	-	-	-
LCFF Subtotal	-	1,241.85	1,213.15	1,233.43	1,211.35	1,211.35	1,211.35	1,211.35
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	1,241.85	1,213.15	1,233.43	1,211.35	1,211.35	1,211.35	1,211.35
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	511.36	492.29	504.15	484.05	484.05	484.05	484.05	-
Grades 4-6	453.48	444.07	446.19	438.59	438.59	438.59	438.59	-
Grades 7-8	277.01	276.79	283.09	288.71	288.71	288.71	288.71	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,241.85	1,213.15	1,233.43	1,211.35	1,211.35	1,211.35	1,211.35	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,241.85	1,213.15	1,233.43	1,211.35	1,211.35	1,211.35	1,211.35	-
Net Adjustment to Prior Year ADA for Charter Shift								
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Second prior year charter school shift percentage	Non Applicable	-	-	-	-	-	-	-
Prior year charter school shift percentage	Until 2022-23	0%	0%	0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3	Non Applicable Until 2022-23	505.00	502.60	493.50	490.75	484.05	484.05	322.70
Grades 4-6		450.34	447.91	442.95	441.12	438.59	438.59	292.39
Grades 7-8		276.94	278.96	282.86	286.84	288.71	288.71	192.47
Grades 9-12		-	-	-	-	-	-	-
LCFF Subtotal	-	1,232.28	1,229.47	1,219.31	1,218.71	1,211.35	1,211.35	807.56
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	1,232.28	1,229.47	1,219.31	1,218.71	1,211.35	1,211.35	807.56
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average								
	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	492.29	504.15	484.05	484.05	484.05	484.05	-	-
Grades 4-6	444.07	446.19	438.59	438.59	438.59	438.59	-	-
Grades 7-8	276.79	283.09	288.71	288.71	288.71	288.71	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,213.15	1,233.43	1,211.35	1,211.35	1,211.35	1,211.35	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,213.15	1,233.43	1,211.35	1,211.35	1,211.35	1,211.35	-	-
Change in LCFF ADA (excludes NSS ADA)								
	(28.70)	20.28	(22.08)	-	-	-	(1,211.35)	-
	Decline	Increase	Decline	No Change	No Change	No Change	Decline	No Change

Hillsborough City Elementary (68908) - 2024-2025 Budget				5/30/2024				
DETAILED ADA CALCULATION	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	511.36	504.15	504.15	493.50	490.75	484.05	484.05	322.70
Grades 4-6	453.48	446.19	446.19	442.95	441.12	438.59	438.59	292.39
Grades 7-8	277.01	283.09	283.09	282.86	286.84	288.71	288.71	192.47
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1,241.85	1,233.43	1,233.43	1,219.31	1,218.71	1,211.35	1,211.35	807.56
	<i>Prior Yr</i>	<i>Current Yr</i>	<i>Prior Yr</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>Current Yr</i>	<i>Prior Yr</i>	<i>3-PY Average</i>
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
NPS, CDS, & COE Operated								
Grades TK-3	0.63	0.55	1.70	1.70	1.70	1.70	-	-
Grades 4-6	0.11	-	-	-	-	-	-	-
Grades 7-8	0.95	1.05	0.11	0.11	0.11	0.11	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1.69	1.60	1.81	1.81	1.81	1.81	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	492.92	504.70	485.75	485.75	485.75	485.75	-	-
Grades 4-6	444.18	446.19	438.59	438.59	438.59	438.59	-	-
Grades 7-8	277.74	284.14	288.82	288.82	288.82	288.82	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	1,214.84	1,235.03	1,213.16	1,213.16	1,213.16	1,213.16	-	-
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	511.99	504.70	505.85	495.20	492.45	485.75	484.05	322.70
Grades 4-6	453.59	446.19	446.19	442.95	441.12	438.59	438.59	292.39
Grades 7-8	277.96	284.14	283.20	282.97	286.95	288.82	288.71	192.47
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	1,243.54	1,235.03	1,235.24	1,221.12	1,220.52	1,213.16	1,211.35	807.56
<i>Funded Difference (Funded ADA less Actual ADA)</i>	28.70	-	22.08	7.96	7.36	-	1,211.35	807.56
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	23.58	23.44	67.72	-	-	-	-

Hillsborough City Elementary (68908) - 2024-2025 Budget		v.25.1a		PY3		v.25.1a		5/30/2024		PY2			
LOCAL CONTROL FUNDING FORMULA				2021-22				2022-23					
LCFF ENTITLEMENT CALCULATION													
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors		5.07%		0.00%		3.80% 3.80%		13.26%		0.00%		4.06% 4.06%	
		Prior Yr ADA		Grade Span		Supplemental Concentration		Current Yr ADA		Grade Span		Supplemental Concentration	
		ADA Base						ADA Base					
Grades TK-3		511.99	\$ 8,093	\$ 842	\$ 68	\$ -	\$ 4,609,398	504.70	\$ 9,166	\$ 953	\$ 82	\$ -	\$ 5,148,528
Grades 4-6		453.59	8,215		62	-	3,754,561	446.19	9,304		76	-	4,185,061
Grades 7-8		277.96	8,458		64	-	2,368,853	284.14	9,580		78	-	2,744,164
Grades 9-12		-	9,802	255	76	-	-	-	11,102	289	92	-	-
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant			\$ 10,220,763	\$ 431,096	\$ 80,953	\$ -	\$ 10,732,812		\$ 11,499,493	\$ 480,979	\$ 97,281	\$ -	\$ 12,077,753
NSS Allowance			-				-		-				-
TOTAL BASE		1,243.54	\$ 10,220,763	\$ 431,096	\$ 80,953	\$ -	\$ 10,732,812	1,235.03	\$ 11,499,493	\$ 480,979	\$ 97,281	\$ -	\$ 12,077,753
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	23.58	TK Add-on rate	\$ 2,813.00		66,331
ECONOMIC RECOVERY TARGET PAYMENT						-						-	
LCFF Entitlement Before Adjustments						\$ 10,732,812						\$ 12,144,084	
Miscellaneous Adjustments						-						-	
ADJUSTED LCFF ENTITLEMENT						\$ 10,732,812						\$ 12,144,084	
Local Revenue (including RDA)						(23,439,088)						(24,921,897)	
Gross State Aid						\$ -						\$ -	
Education Protection Account Entitlement						(248,708)						(247,006)	
Net State Aid						\$ -						\$ -	
MINIMUM STATE AID CALCULATION													
		12-13 Rate		2021-22 ADA		Minimum State Aid		12-13 Rate		2022-23 ADA		Minimum State Aid	
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,070.89		1,243.54		\$ 6,305,855		\$ 5,070.89		1,235.03		\$ 6,262,701	
2012-13 NSS Allowance (deficit)		\$ -				-		\$ -				-	
Minimum State Aid Adjustments						-						-	
Less Current Year Property Taxes/In-Lieu						(23,439,088)						(24,921,897)	
Less Education Protection Account Entitlement						(248,708)						(247,006)	
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, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						\$ 10,732,812						\$ 12,144,084	
Change Over Prior Year								13.15%		1,411,272			
LCFF Entitlement Per ADA (excluding Categorical MSA)						\$ 8,631						9,833	
Per-ADA Change Over Prior Year								13.93%		1,202			
Basic Aid Status (school districts only)						Basic Aid						Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES													
		2021-22								Increase		2022-23	
State Aid		\$ 172,044						0.00%		-		\$ 172,044	
Education Protection Account		248,708										247,006	
Property Taxes Net of In-Lieu Transfers		23,439,088						6.33%		1,482,809		24,921,897	
Charter In-Lieu Taxes		-						0.00%		-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		\$ 23,859,840						6.21%		1,482,809		\$ 25,340,947	

Hillsborough City Elementary (68908) - 2024-2025 Budget	v.25.1a					PY1	v.25.1a					5/30/2024	CY
LOCAL CONTROL FUNDING FORMULA						2023-24						2024-25	
LCFF ENTITLEMENT CALCULATION													
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	8.22%		0.00%		3.98% 3.98%		1.07%		0.00%		3.93% 3.93%		
	Prior Yr						3-PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	505.85	\$ 9,919	\$ 1,032	\$ 87	\$ -	\$ 5,583,658	495.20	\$ 10,025	\$ 1,043	\$ 87	\$ -	\$ 5,523,954	
Grades 4-6	446.19	10,069		80	-	4,528,449	442.95	10,177		80	-	4,543,334	
Grades 7-8	283.20	10,367		83	-	2,959,304	282.97	10,478		82	-	2,988,265	
Grades 9-12	-	12,015	312	98	-	-	-	12,144	316	98	-	-	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 12,446,147	\$ 522,037	\$ 103,227	\$ -	\$ 13,071,411		\$ 12,437,242	\$ 516,494	\$ 101,817	\$ -	\$ 13,055,553	
NSS Allowance		-				-		-				-	
TOTAL BASE	1,235.24	\$ 12,446,147	\$ 522,037	\$ 103,227	\$ -	\$ 13,071,411	1,221.12	\$ 12,437,242	\$ 516,494	\$ 101,817	\$ -	\$ 13,055,553	
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	23.44	TK Add-on rate	\$ 3,044.00		71,351	TK ADA	67.72	TK Add-on rate	\$ 3,077.00		208,374	
ECONOMIC RECOVERY TARGET PAYMENT						-						-	
LCFF Entitlement Before Adjustments						\$ 13,142,762						\$ 13,263,927	
Miscellaneous Adjustments						-						-	
ADJUSTED LCFF ENTITLEMENT						\$ 13,142,762						\$ 13,263,927	
Local Revenue (including RDA)						(26,390,082)						(27,623,236)	
Gross State Aid						\$ -						\$ -	
Education Protection Account Entitlement						(247,048)						(244,224)	
Net State Aid						\$ -						\$ -	
MINIMUM STATE AID CALCULATION			12-13 Rate	2023-24 ADA	Minimum State Aid			12-13 Rate	2024-25 ADA	Minimum State Aid			
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,070.89	1,235.24	\$ 6,263,766			\$ 5,070.89	1,221.12	\$ 6,192,165			
2012-13 NSS Allowance (deficit)			\$ -		-			\$ -		-			
Minimum State Aid Adjustments					-					-			
Less Current Year Property Taxes/In-Lieu					(26,390,082)					(27,623,236)			
Less Education Protection Account Entitlement					(247,048)					(244,224)			
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%					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, excludes Categorical MSA and before COE transfer, Choice & Charter Supplei					\$ 13,142,762					\$ 13,263,927			
Change Over Prior Year			8.22%	998,678				0.92%	121,165				
LCFF Entitlement Per ADA (excluding Categorical MSA)					10,640							10,862	
Per-ADA Change Over Prior Year			8.21%	807				2.09%	222				
Basic Aid Status (school districts only)					Basic Aid					Basic Aid			
LCFF SOURCES INCLUDING EXCESS TAXES				Increase	2023-24				Increase	2024-25			
State Aid		0.00%		-	\$ 172,044			0.00%	-	\$ 172,044			
Education Protection Account					247,048					244,224			
Property Taxes Net of In-Lieu Transfers		5.89%		1,468,185	26,390,082			4.67%	1,233,154	27,623,236			
Charter In-Lieu Taxes		0.00%		-	-			0.00%	-	-			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		5.79%		1,468,185	\$ 26,809,174			4.60%	1,233,154	\$ 28,039,504			

Hillsborough City Elementary (68908) – 2024-2025 Budget	v.25.1a						CY1	v.25.1a						CY2
LOCAL CONTROL FUNDING FORMULA	2025-26						2026-27							
LCFF ENTITLEMENT CALCULATION														
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
	2.93%		0.00%		3.97%		3.08%		0.00%		3.97%			
	3-PY Average						Current Yr							
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	492.45	\$ 10,319	\$ 1,073	\$ 90	\$ -	\$ 5,654,533	485.75	\$ 10,637	\$ 1,106	\$ 93	\$ -	\$ 5,749,453		
Grades 4-6	441.12	10,475		83	-	4,657,421	438.59	10,798		86	-	4,773,498		
Grades 7-8	286.95	10,785		86	-	3,119,328	288.82	11,117		88	-	3,236,306		
Grades 9-12	-	12,500	325	102	-	-	-	12,885	335	105	-	-		
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-		
Total Base, Supplemental, and Concentration Grant		\$ 12,797,080	\$ 528,398	\$ 105,804	\$ -	\$ 13,431,282		\$ 13,113,630	\$ 537,239	\$ 108,388	\$ -	\$ 13,759,257		
NSS Allowance		-				-		-				-		
TOTAL BASE	1,220.52	\$ 12,797,080	\$ 528,398	\$ 105,804	\$ -	\$ 13,431,282	1,213.16	\$ 13,113,630	\$ 537,239	\$ 108,388	\$ -	\$ 13,759,257		
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	\$ 3,167.00		-	TK ADA	-	TK Add-on rate	\$ 3,265.00		-		
ECONOMIC RECOVERY TARGET PAYMENT						-						-		
LCFF Entitlement Before Adjustments						\$ 13,431,282						\$ 13,759,257		
Miscellaneous Adjustments						-						-		
ADJUSTED LCFF ENTITLEMENT						\$ 13,431,282						\$ 13,759,257		
Local Revenue (including RDA)						(28,552,084)						(29,376,105)		
Gross State Aid						\$ -						\$ -		
Education Protection Account Entitlement						(244,104)						(242,632)		
Net State Aid						\$ -						\$ -		
MINIMUM STATE AID CALCULATION														
	12-13 Rate		2025-26 ADA		Minimum State Aid		12-13 Rate		2026-27 ADA		Minimum State Aid			
2012-13 RL/Charter Gen BG adjusted for ADA	\$ 5,070.89		1,220.52		\$ 6,189,123		\$ 5,070.89		1,213.16		\$ 6,151,801			
2012-13 NSS Allowance (deficit)	\$ -				-		\$ -				-			
Minimum State Aid Adjustments					-						-			
Less Current Year Property Taxes/In-Lieu					(28,552,084)						(29,376,105)			
Less Education Protection Account Entitlement					(244,104)						(242,632)			
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%						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, excludes Categorical MSA and before COE transfer, Choice & Charter Supplei					\$ 13,431,282						\$ 13,759,257			
Change Over Prior Year			1.26%	167,355					2.44%	327,975				
LCFF Entitlement Per ADA (excluding Categorical MSA)					11,005						11,342			
Per-ADA Change Over Prior Year			1.32%	143					3.06%	337				
Basic Aid Status (school districts only)					Basic Aid						Basic Aid			
LCFF SOURCES INCLUDING EXCESS TAXES														
			Increase		2025-26				Increase		2026-27			
State Aid			0.00%	-	\$ 172,044				0.00%	-	\$ 172,044			
Education Protection Account					244,104						242,632			
Property Taxes Net of In-Lieu Transfers			3.36%	928,848	28,552,084				2.89%	824,021	29,376,105			
Charter In-Lieu Taxes			0.00%	-	-				0.00%	-	-			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			3.31%	928,848	\$ 28,968,232				2.84%	824,021	\$ 29,790,781			

Hillsborough City Elementary (68908) - 2024-2025 Budget			5/30/24							
EDUCATION PROTECTION ACCOUNT										
Certification Period:	Annual 2021-22	P-2 2022-23	Annual 2022-23	Estimated P-2 2023-24	Est. Annual 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	1,243.54	1,234.75	1,235.03	1,235.24	1,235.24	1,221.12	1,220.52	1,213.16	1,211.35	807.56
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)	\$ 248,708	\$ 246,950	\$ 247,006	\$ 247,048	\$ 247,048	\$ 244,224	\$ 244,104	\$ 242,632	\$ 242,270	\$ 161,512
EPA PROPORTIONATE SHARE CAP										
B3,B7 2012-13 Deficit Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 5,786.26		\$ 6,165.84	\$ 6,672.67	\$ 6,672.67	\$ 6,744.07	\$ 6,941.67	\$ 7,155.47	\$ 7,391.60	\$7,634.78
B4, B8 Current Year Funded ADA, excluding NSS	1,243.54		1,235.03	1,235.24	1,235.24	1,221.12	1,220.52	1,213.16	1,211.35	807.56
B-11 2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	94.59		100.80	109.09	109.09	110.26	113.49	116.99	120.85	124.83
B-12 Current Year Funded ADA, including NSS	1,243.54		1,235.03	1,235.24	1,235.24	1,221.12	1,220.52	1,213.16	1,211.35	807.56
Adjusted Total Revenue Limit	\$ 7,313,072		\$ 7,739,488	\$ 8,377,101	\$ 8,377,101	\$ 8,369,960	\$ 8,610,964	\$ 8,822,658	\$ 9,100,207	\$ 6,266,351
B-10 Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 7,313,072	\$ 7,737,734	\$ 7,739,488	\$ 8,377,101	\$ 8,377,101	\$ 8,369,960	\$ 8,610,964	\$ 8,822,658	\$ 9,100,207	\$ 6,266,351
B-17 Local Revenue/In-Lieu of Property Taxes	\$ 23,439,088	\$ 24,913,440	\$ 24,921,897	\$ 26,390,082	\$ 26,390,082	\$ 27,623,236	\$ 28,552,084	\$ 29,376,105	\$ -	\$ -
B-18 EPA Proportionate Share Cap (B-16 - B-17; if less than 0, B-18 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,100,207	\$ 6,266,351
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$7,313,072	\$ 7,737,734	\$7,739,488	\$8,377,101	\$8,377,101	\$8,369,960	\$8,610,964	\$8,822,658	\$9,100,207	\$6,266,351
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)		12.74780911%		48.75954508%		0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 5,511,977	\$ 986,392	\$ 994,380	\$ 4,084,636	\$ 4,084,636	\$ -	\$ -	\$ -	\$ -	\$ -
EPA ENTITLEMENT										
D-1 EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	\$ 248,708	\$ 246,950	\$ 247,006	\$ 247,048	\$ 247,048	\$ 244,224	\$ 244,104	\$ 242,632	\$ 242,270	\$ 161,512
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	248,708	246,950	247,006	247,048	247,048	244,224	244,104	242,632	242,270	161,512
D-4 Prior Year Annual Adjustment	-	\$ 8	8	\$ 56	56	-	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	248,708	\$ 246,958	247,014	\$ 247,104	247,104	244,224	244,104	242,632	242,270	161,512
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	75.37156903%	12.84814107%	12.84814107%	48.75954508%	48.75954508%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)		\$ 247,006		\$ 247,048		244,224	244,104	242,632	242,270	161,512

**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) - 2024-2025 Budget									
5/30/2024									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
General Assumptions									
COLA & Augmentation	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%	
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%	
Student Assumptions:									
Enrollment Count	1,260	1,294	1,263	1,260	1,260	1,260	-	-	
Unduplicated Pupil Count (UPC)	52	50	50	50	50	50	-	-	
Unduplicated Pupil Percentage (UPP)	3.80%	4.06%	3.98%	3.93%	3.97%	3.97%	0.00%	0.00%	
Current Year LCFF Average Daily Attendance (ADA)	1,214.84	1,235.03	1,213.16	1,213.16	1,213.16	1,213.16	-	-	
Funded LCFF ADA	1,243.54	1,235.03	1,235.24	1,221.12	1,220.52	1,213.16	1,211.35	807.56	
LCFF ADA Funding Method	Prior Yr	Current Yr	Prior Yr	3-PY Average	3-PY Average	Current Yr	Prior Yr	3-PY Average	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-	
Funded NSS ADA	-	-	-	-	-	-	-	-	
NSS ADA Funding Method(s)									
LCFF Entitlement Summary									
Base Grant	\$10,220,763	\$11,499,493	\$12,446,147	\$12,437,242	\$12,797,080	\$13,113,630	\$13,526,320	\$9,314,349	
Grade Span Adjustment	431,096	480,979	522,037	516,494	528,398	537,239	553,270	380,786	
<i>Adjusted Base Grant</i>	\$10,651,859	\$11,980,472	\$12,968,184	\$12,953,736	\$13,325,478	\$13,650,869	\$14,079,590	\$9,695,135	
Supplemental Grant	80,953	97,281	103,227	101,817	105,804	108,388	-	-	
Concentration Grant	-	-	-	-	-	-	-	-	
Total Base, Supplemental and Concentration Grant	\$10,732,812	\$12,077,753	\$13,071,411	\$13,055,553	\$13,431,282	\$13,759,257	\$14,079,590	\$9,695,135	
Allowance: Necessary Small School	-	-	-	-	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	
Add-on: Home-to-School Transportation	-	-	-	-	-	-	-	-	
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-	
Add-on: Transitional Kindergarten	-	66,331	71,351	208,374	-	-	-	-	
Total Allowance and Add-On Amounts	\$-	\$66,331	\$71,351	\$208,374	\$-	\$-	\$-	\$-	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$10,732,812	\$12,144,084	\$13,142,762	\$13,263,927	\$13,431,282	\$13,759,257	\$14,079,590	\$9,695,135	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 10,732,812	\$ 12,144,084	\$ 13,142,762	\$ 13,263,927	\$ 13,431,282	\$ 13,759,257	\$ 14,079,590	\$ 9,695,135	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 8,631	\$ 9,833	\$ 10,640	\$ 10,862	\$ 11,005	\$ 11,342	\$ 11,623	\$ 12,005	
Additional State Aid	172,044	172,044	172,044	172,044	172,044	172,044	-	-	
Total LCFF Entitlement with Additional State Aid	10,904,856	12,316,128	13,314,806	13,435,971	13,603,326	13,931,301	14,079,590	9,695,135	
LCFF Sources Summary									
Funding Source Summary									
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 23,439,088	\$ 24,921,897	\$ 26,390,082	\$ 27,623,236	\$ 28,552,084	\$ 29,376,105	\$ -	\$ -	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 248,708	\$ 247,006	\$ 247,048	\$ 244,224	\$ 244,104	\$ 242,632	\$ 242,270	\$ 161,512	
Net State Aid (excludes Additional State Aid)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,837,320	\$ 9,533,623	
Additional State Aid	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ -	\$ -	
Total Funding Sources	\$ 23,859,840	\$ 25,340,947	\$ 26,809,174	\$ 28,039,504	\$ 28,968,232	\$ 29,790,781	\$ 14,079,590	\$ 9,695,135	
Funding Source by Resource-Object									
State Aid (Resource Code 0000, Object Code 8011)	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 13,837,320	\$ 9,533,623	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 248,708	\$ 247,006	\$ 247,048	\$ 244,224	\$ 244,104	\$ 242,632	\$ 242,270	\$ 161,512	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ -	\$ 8	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)									
Property Taxes (Object 8021 to 8089)	\$ 23,444,806	\$ 24,932,016	\$ 26,400,485	\$ 27,623,236	\$ 28,552,084	\$ 29,376,105	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	(5,718)	(10,119)	(10,403)	-	-	-	-	-	
Entitlement and Source Reconciliation									
Basic Aid/Excess Tax District Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 10,732,812	\$ 12,144,084	\$ 13,142,762	\$ 13,263,927	\$ 13,431,282	\$ 13,759,257	\$ 14,079,590	\$ 9,695,135	

Hillsborough City Elementary (68908) - 2024-2025 Budget									
5/30/2024									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Additional State Aid	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ 248,708	\$ 247,006	\$ 247,048	\$ 244,224	\$ 244,104	\$ 242,632	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ 12,706,276	\$ 12,777,813	\$ 13,247,320	\$ 14,359,309	\$ 15,120,802	\$ 15,616,848	\$ -	\$ -	
Total Funding Sources	\$ 23,859,840	\$ 25,340,947	\$ 26,809,174	\$ 28,039,504	\$ 28,968,232	\$ 29,790,781	\$ 14,079,590	\$ 9,695,135	

Hillsborough City Elementary (68908) - 2024-2025 Budget				5/30/2024						
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29		
LCAP Percentage to Increase or Improve Services Calculation										
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 10,823,903	\$ 12,218,847	\$ 13,211,579	\$ 13,334,154	\$ 13,497,522	\$ 13,822,913	\$ 14,079,590	\$ 9,695,135		
Supplemental and Concentration Grant funding in the LCAP year	\$ 80,953	\$ 97,281	\$ 103,227	\$ 101,817	\$ 105,804	\$ 108,388	\$ -	\$ -		
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Percentage to Increase or Improve Services	0.75%	0.80%	0.78%	0.76%	0.78%	0.78%	0.00%	0.00%		

Hillsborough City Elementary (68908) - 2024-2025 Budget										5/30/2024
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29		
PER-ADA FUNDING LEVELS										
Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$ 9,002.91	\$ 10,201.17	\$ 11,038.17	\$ 11,154.99	\$ 11,482.45	\$ 11,836.24	\$ 12,131.00	\$ 12,530.00		
Grades 4-6	\$ 8,277.43	\$ 9,379.55	\$ 10,149.15	\$ 10,256.99	\$ 10,558.17	\$ 10,883.74	\$ 11,154.00	\$ 11,521.00		
Grades 7-8	\$ 8,522.28	\$ 9,657.79	\$ 10,449.52	\$ 10,560.36	\$ 10,870.63	\$ 11,205.27	\$ 11,484.00	\$ 11,862.00		
Grades 9-12	\$ 10,133.43	\$ 11,483.49	\$ 12,425.12	\$ 12,557.94	\$ 12,926.83	\$ 13,324.97	\$ 13,656.00	\$ 14,105.00		
Base Grants										
Grades TK-3	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,319	\$ 10,637	\$ 10,988	\$ 11,350		
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798	\$ 11,154	\$ 11,521		
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117	\$ 11,484	\$ 11,862		
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,500	\$ 12,885	\$ 13,310	\$ 13,748		
Grade Span Adjustment										
Grades TK-3	\$ 842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,073	\$ 1,106	\$ 1,143	\$ 1,180		
Grades 9-12	\$ 255	\$ 289	\$ 312	\$ 316	\$ 325	\$ 335	\$ 346	\$ 357		
Supplemental Grant										
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%		
Grades TK-3	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,278	\$ 2,349	\$ 2,426	\$ 2,506		
Grades 4-6	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,095	\$ 2,160	\$ 2,231	\$ 2,304		
Grades 7-8	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,157	\$ 2,223	\$ 2,297	\$ 2,372		
Grades 9-12	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,565	\$ 2,644	\$ 2,731	\$ 2,821		
Actual - 1.00 ADA, Local UPP as follows:										
Grades TK-3	\$ 68	\$ 82	\$ 87	\$ 87	\$ 90	\$ 93	\$ -	\$ -		
Grades 4-6	\$ 62	\$ 76	\$ 80	\$ 80	\$ 83	\$ 86	\$ -	\$ -		
Grades 7-8	\$ 64	\$ 78	\$ 83	\$ 82	\$ 86	\$ 88	\$ -	\$ -		
Grades 9-12	\$ 76	\$ 92	\$ 98	\$ 98	\$ 102	\$ 105	\$ -	\$ -		
Concentration Grant (>55% population)										
Maximum - 1.00 ADA, 100% UPP	65%	65%	65%	65%	65%	65%	65%	65%		
Grades TK-3	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,405	\$ 7,633	\$ 7,885	\$ 8,145		
Grades 4-6	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,809	\$ 7,019	\$ 7,250	\$ 7,489		
Grades 7-8	\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,811	\$ 7,010	\$ 7,226	\$ 7,465	\$ 7,710		
Grades 9-12	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,336	\$ 8,593	\$ 8,876	\$ 9,168		
Actual - 1.00 ADA, Local UPP >55% as follows:										
Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

IN-LIEU PROPERTY TAX TRANSFER

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

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

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

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

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

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Local Property Taxes (w/out RDA)	\$ 23,444,806	\$ 24,932,016	\$ 26,400,485	\$ 27,623,236	\$ 28,552,084	\$ 29,376,105	\$ -	\$ -
District LCFF ADA	1,243.54	1,235.03	1,235.24	1,221.12	1,220.52	1,213.16	1,211.35	807.56
Total Charter LCFF ADA	0.64	1.00	0.95	-	-	-	-	-
Total LCFF ADA	1,244.18	1,236.03	1,236.19	1,221.12	1,220.52	1,213.16	1,211.35	807.56
Property Taxes per ADA	\$ 18,843.58	\$ 20,171.04	\$ 21,356.33	\$ 22,621.23	\$ 23,393.38	\$ 24,214.53	\$ -	\$ -
Funding Method:								
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	5,718	10,119	10,403	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	\$ 5,718	\$ 10,119	\$ 10,403	\$ -	\$ -	\$ -	\$ -	\$ -

Prior Year Basic Aid Status

Basic Aid

Basic Aid

Basic Aid

Basic Aid

Basic Aid

Basic Aid

Basic Aid

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

Hillsborough City Elementary (68908) - 2024-2025 Budget

Charts and Graphs

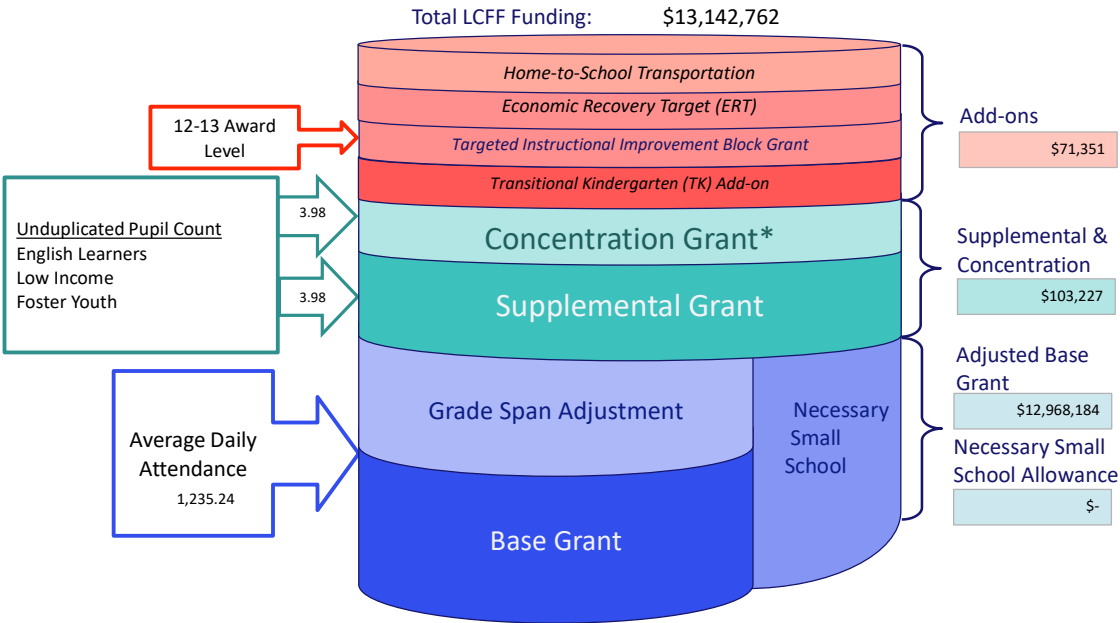
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). **The Graphs tab remains unprotected to allow editing for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

2023-24

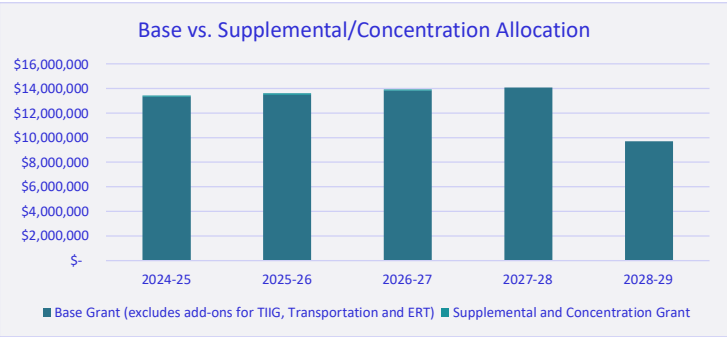
Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

Components of LCFF Entitlement

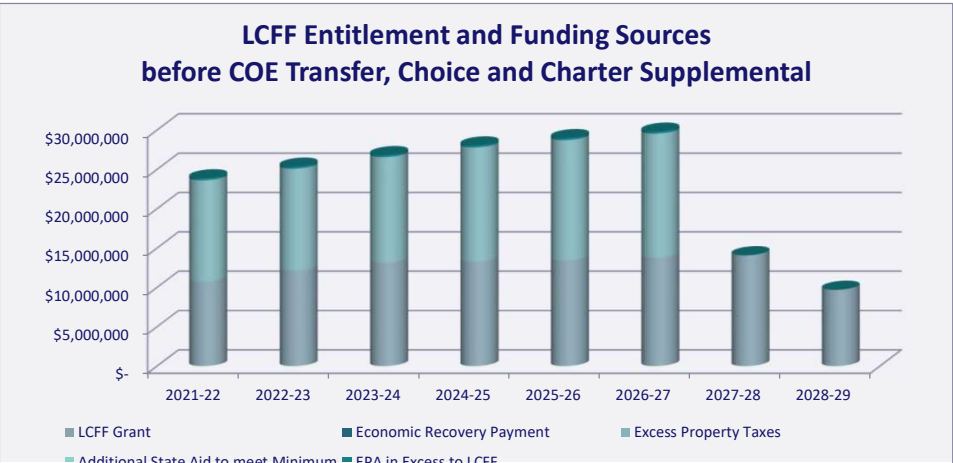
	2023-24	
Base Grant	\$ 12,446,147	1,235.24 ADA
Grade Span Adjustment	\$ 522,037	\$ 12,968,184 Adjusted Base Grant
Supplemental Grant	\$ 103,227 3.98%	
Concentration Grant	\$ - 3.98%	\$ 103,227 Supplemental & Concentration
Allowance: Necessary Small School	\$ -	\$ - Allowance
Add-on: Targeted Instructional Improvement Block Grant	\$ -	
Add-on: Home-to-School Transportation	\$ -	
Add-on: Small School District Bus Replacement Program	\$ -	\$ 71,351 Add-ons
Add-on Economic Recovery Target	\$ -	
Add-on: Transitional Kindergarten	\$ 71,351	
Total	\$ 13,142,762	\$ 13,142,762



Hillsborough City Elementary (68908) - 2024-2025 Budget					
Charts and Graphs					
Minimum Proportionality Analysis					
	2024-25	2025-26	2026-27	2027-28	2028-29
Base Grant (excludes add-ons for TIIG, Transportation and ERT)	\$ 13,334,154	\$ 13,497,522	\$ 13,822,913	\$ 14,079,590	\$ 9,695,135
Supplemental and Concentration Grant	101,817	105,804	108,388	-	-
Total	\$ 13,435,971	\$ 13,603,326	\$ 13,931,301	\$ 14,079,590	\$ 9,695,135



Funding Sources									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Excess Property Taxes	\$ 12,878,320	\$ 12,949,857	\$ 13,419,364	\$ 14,531,353	\$ 15,292,846	\$ 15,788,892	\$ -	\$ -	
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF	\$ 248,708	\$ 247,006	\$ 247,048	\$ 244,224	\$ 244,104	\$ 242,632	\$ -	\$ -	
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LCFF Grant	\$ 10,732,812	\$ 12,144,084	\$ 13,142,762	\$ 13,263,927	\$ 13,431,282	\$ 13,759,257	\$ 14,079,590	\$ 9,695,135	
Total General Purpose Funding	\$ 23,859,840	\$ 25,340,947	\$ 26,809,174	\$ 28,039,504	\$ 28,968,232	\$ 29,790,781	\$ 14,079,590	\$ 9,695,135	

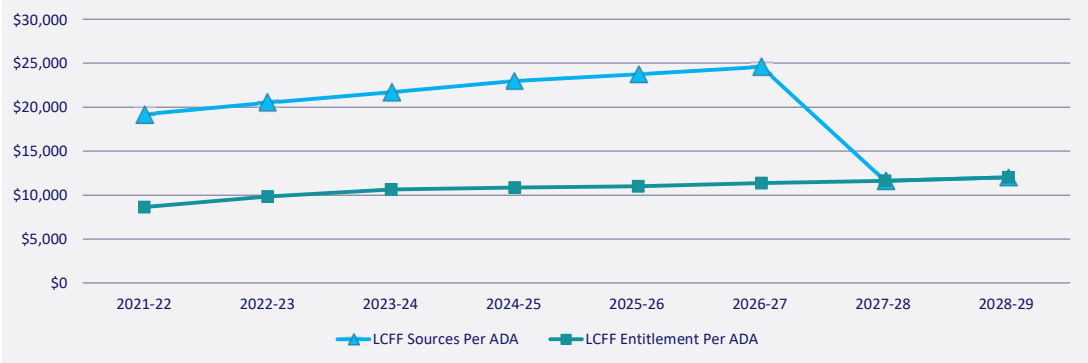


Hillsborough City Elementary (68908) - 2024-2025 Budget

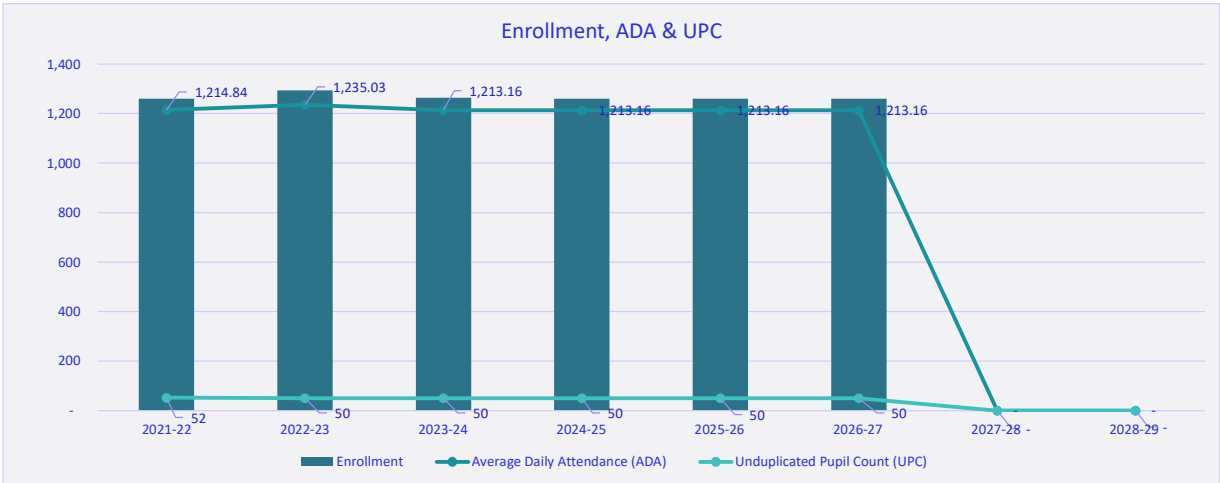
Charts and Graphs

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

LCFF Entitlement per ADA									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Funded ADA (LCFF & NSS)	1,243.54	1,235.03	1,235.24	1,221.12	1,220.52	1,213.16	1,211.35	807.56	
LCFF Sources per ADA, including NSS	\$ 19,187.03	\$ 20,518.49	\$ 21,703.62	\$ 22,962.12	\$ 23,734.34	\$ 24,556.35	\$ 11,623.06	\$ 12,005.47	
Net Dollar Change per ADA		\$ 1,331.46	\$ 1,185.13	\$ 1,258.50	\$ 772.22	\$ 822.01	\$ (12,933.29)	\$ 382.41	
Net Percent Change		6.94%	5.78%	5.80%	3.36%	3.46%	-52.67%	3.29%	
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 8,630.85	\$ 9,833.03	\$ 10,639.84	\$ 10,862.10	\$ 11,004.56	\$ 11,341.67	\$ 11,623.06	\$ 12,005.47	
Net Change per ADA		\$ 1,202.17	\$ 806.82	\$ 222.25	\$ 142.46	\$ 337.11	\$ 281.39	\$ 382.41	
Net Percent Change		13.93%	8.21%	2.09%	1.31%	3.06%	2.48%	3.29%	



Student Summary, excluding COE									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Enrollment	1,260	1,294	1,263	1,260	1,260	1,260	-	-	
Unduplicated Pupil Count (UPC)	52	50	50	50	50	50	-	-	
Average Daily Attendance (ADA)	1,214.84	1,235.03	1,213.16	1,213.16	1,213.16	1,213.16	-	-	



Hillsborough City Elementary (68908) - 2024-2025 Budget
Charts and Graphs

District: Hillsborough City School District
CDS #: 41 68908

2024-25 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	2024-25
01	General Fund	\$3,446,565.60
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$636,861.18
Total Assigned and Unassigned Ending Fund Balances		\$4,083,426.78
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		\$1,232,900
Total Assigned & Unassigned Ending Balance in Excess of Minimum		\$2,850,526.48

Add total of Object Codes 9780/9789/9790 from:

<-- a) Form 01

<-- b) Form 17

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

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

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties:			
SACS Form	Fund	2024-25	Description of Need
<i>(These are samples only; please modify as appropriate)</i>			
01	General Fund	\$1,232,900.30	Board approved additional 3% for economic uncertainties due to Community-Funded, Basic Aid status.
01	General Fund	\$100,000.00	Escalating Liability Insurance Cost
01	General Fund	\$200,000.00	Escalating Employee Health and Welfare Benefits Cost
		\$200,000.00	Escalating Utilities Cost
		\$200,000.00	Escalating Instructional and Non-Instructional Supplies Cost
01	General Fund	\$360,600.00	Hillsborough Recreation Contribution to Crocker Turf Project.
01	General Fund	\$557,026.18	Antiquated Facility Upgrade Needs and Replacement of Grounds and Maintenance Vehicles
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		\$2,850,526.48	
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.			