



2025-2026 BUDGET

SCHOOLS

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**HILLSBOROUGH CITY SCHOOL DISTRICT
2025-2026 BUDGET**

TABLE OF CONTENTS

EXECUTIVE SUMMARY.....	1
2024-25 BUDGET BOARD PRESENTATION.....	12
2024-25 ALL FUNDS BUDGT AT A GLANCE.....	36
2024-25 BUDGET GENERAL FUND MULTI-YEAR PROJECTION.....	37
GENERAL FUND (01) MYP AND OTHER FUNDS SUMMARY BY OBJECT CODE.....	38
GENERAL FUND MYP BY RESOURCE CODE.....	52
CAFETERIA FUND (13)	87
SPECIAL RESERVE – OTHER FUND (17).....	88
SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS (20)	89
BUILDING FUND (21).....	90
CAPITAL FACILITIES FUND (25)	91
SPECIAL RESERVE FOR CAPITAL PROJECTS (40)	92
ENROLLMENT PROJECTIONS.....	93
SACS CERTIFICATION OF BUDGET (FORM CB).....	100
WORKERS’ COMPENSATION CERTIFICATION (FORM CC).....	103
SACS JULY 1 ST BUDGET TABLE OF CONTENTS.....	104
SACS FORM FUND 01 GENERAL FUND	106
SACS FORM 13 CAFETERIA FUND.....	120
SACS FORM 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY.....	126
SACS FORM 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS.....	130
SACS FORM 21 BUILDING FUND.....	134
SACS FORM 25 CAPITAL FACILITIES FUND.....	140
SACS FORM 40 SPECIAL RESERVE FOR CAPITAL OUTLAY.....	146
SACS FORM A- ATTENDANCE.....	157
SACS FORM SIAB-SUMMARY OF INTERFUND ACTIVITIES.....	158

FORM CASH-CASHFLOW FOR TWO BUDGET YEARS.....	161
FORM MYP (MULTI-YEAR PROJECTIONS).....	169
FORM CRITERIA NAD STANDARDS.....	176
TECHNICAL REVIEW CHECK BUDGET.....	209
TECHNICAL REVIEW CHECK ESTIMATED ACTUALS.....	213
FCMAT LCFF CALCULATOR.....	217
STATEMENT OF REASONS FOR EXCESS RESERVES.....	224

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, 2025 and ending June 30, 2026. 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 \$28,872,906. This is in excess of our LCFF Entitlement without \$172,044 minimum State Aid, \$13,326,781 by \$15,546,125. Total LCFF Entitlement with minimum State Aid \$172,044 is \$13,498,825. In other words, the District is funded at 217% of our LCFF by property taxes.

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

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

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

State Revenues

Local Control Funding Formula (LCFF):

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

Education Protection Account (EPA):

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

Lottery:

In November 1984, Proposition 37, the California State Lottery Act of 1984, was passed by California voters as a means to support public education (Government Code Section 8880.1). Prop 37 is commonly referred to as unrestricted lottery, in contrast with Prop 20, the Cardenas Textbook Act of 2000, that restricts a portion of the lottery funds on instructional materials (GC Section 8880.4). Total lottery revenue for the 2025-26 school year is estimated to be \$273 per ADA adjusted by the State Wide Absence Factor of 1.04446 per GC Section 8880.5(1), of which \$82 per adjusted ADA is designated as restricted and must be spent on instructional materials. This budget projects \$109,356 on Prop 20 funding and \$235,100 on Non Prop 20 funding, with a combined total of \$344,456 for 2025-26.

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 \$2.59 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, and \$175,253 toward Maker Space for 24-25. HSF has raised about \$215,000 for Hands on STEAM learning in 25-26. In addition, HSF allocated \$1 million spread out over three years that will support the 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 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%. Toward the end of the 2024-25 school year, the District reached a two-year agreement with both HTA and CSEA, with 2.25% salary increase each for 2024-25 and 2025-26. The same raise was applied to management and confidential employees.

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 longevities and service awards, changing Directors’ work days from 212 to 220, and increasing Directors’ per diem rate reflective of their responsibilities. As a result of this one-time structural change of the salary schedules, Administrators received a percentage of total compensation increases at least commensurate to that received by the employees.

As with the employee groups, management also received 4% salary increase in 19-20, 3.5% salary increase in 20-21, with health and welfare benefits increase by \$500 effective January 1, 2021. Similarly, in 21-22, management received the same 5.38% total compensation increase in as the Certificated Bargaining unit. 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%	26.81%
2025-26	19.10%	26.90%

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 increased from 1.3908% in 2024-25 to 1.4573% in 2025-26.

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. Effective January 1, 2026, the District will adjust the \$14,500 amount to fully cover the employee only medical, dental, and vision benefits.

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, \$65,000 was budgeted for 2025-26 to replace a maintenance vehicle.

Other Outgo and Financing Uses

The District projects \$109,000 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 2025-26 is \$5,623,629. Beginning in 2020-21, school districts must contribute 3% of total general fund expenditures plus transfers out to Routine Restricted Maintenance Account. The 2025-26 budgeted amount is \$1,239,554, exceeding the required minimum of \$1,184,105.

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.

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 2025-26 proposed budget, fiscal year 2024-25 revenues and expenditures have been updated with actuals for all funds.

The budget projected that 24-25 property taxes will increase by 4.43% into 25-26, 3.0% into 26-27, and 2.0% into 27-28. The Hillsborough Schools Foundation (HSF) contribution is \$3.7 million for fiscal years 25-26 and 26-27 each, in addition to approximately \$215,000 Fund a

Need money raised for Hands on STEAM learning that integrates science, technology, engineering, art, and math. In the spring of 2024, HSF also allocated \$1 million at the Superintendent's discretion to support her initiatives for the District over a three-year period. The District received \$333,000 in 2024-25 and funded a full-time Instructional Coach and optimized instructional support at Crocker; this discretionary funding also enhanced students' learning experience with supplementary curriculum and Universal Design for Learning (UDL). The 25-26 budget includes another \$333,000, with the last apportionment of \$334,000 in 26-27. In the 25-26 budget year, the District will start a District wide blended music program and use \$133,000 of the \$333,000 to purchase music instruments for 5th graders. The remaining \$200,000 will be spent on job embedded learning, to enhance students' educational experience by investing in our educators to reflect on student needs, through Professional Learning Teams and Deepening Learning Walks.

The District's enrollment continues to decline and is projected to be 1,201 in the budget year or \$1,158 ADA.

The 25-26 Parcel Tax rate is calculated based on the change of ADA from 23-24 to 24-25, a decrease, the change of ADA from 24-25 to 25-26, also a decrease, but the 6.44% per Capita Personal Income of the Governor's Budget May Revise. The 25-26 Parcel Tax rate is \$771.50, an increase from \$757.56 in 2024-25.

This 25-26 budget maintains the 24-25 AB602 Special Education funding level at \$1,053,600, additionally a Low Incidence Apportionment of \$50,117, and an Early Intervention for preschool age pupils in the amount of \$48,503 that partially pays for the salaries and benefits of the Speech Pathologists who support preschoolers.

The District applied and was approved for a federal grant of \$30,500 on Special Ed, Supporting Inclusive Practice that will cover portion of the UDL professional development cost.

The District's Prop 28 Arts and Music in Schools apportionment is \$138,983 per year that can be carried over. The 25-26 school year will be the first time the District plans to spend the 23-24 Prop 28 funding of \$145,993, on partial FTEs for the Crocker band teacher, who will work with current elementary music teachers to build instrumental music into the 5th graders' education. This will spend 80% of each site' allocation on personnel cost, with the remaining 20% on instructional supplies. Crocker Prop 28 funding is tentatively to be used on Theatre Arts and Media Arts Design electives. 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 \$1,677,170 for 24-25 Estimated Actuals and \$1,765,344 for the 25-26 Budget Year and two subsequent years.

Due to declining enrollment, the District, through attrition, is reducing 1.0 FTE of a Speech Language Pathologist position, 1.0 FTE Physical Education teacher position, 1.0 FTE third-grade teacher position, and 1.0 FTE IT Specialist position. In addition, the blended music program allows the District to eliminate the \$70,727 subsidy to Hillsborough Recreation toward its fee-based Grades 4-5 Instrumental Music program. Fiscal year 25-26 will be the first year without a Summer School, an optional enrichment program, which will save the District \$15,648. The District will continue to offer the Extended School Year (ESY) to Special Education students.

This Budget assumes a restoration of 0.2 FTE from the historically 0.8 FTE Accountant position to 1.0 FTE, to cope with the volume and complexity of work pertaining to Business Services, especially while the District is going through Bond Constructions in the coming years.

Crossing Guards cost District wide is budgeted to be \$130,000. The Town of Hillsborough covers half of the amount.

General Fund’s support to Fund 13 was projected to be \$102,822.02. The Board approved a Vended Meals contract at its May, 2025 meeting with a Vendor who serves meals from scratch cooking. The District anticipates an improvement on the foods hence participation, which will help reduce the program deficit.

The District began the 2024-25 Fiscal Year with a balance of \$266,487.66 on Fund 25 Developer Fees and estimates collection of developer fee by the end of 2024-25 is \$169,500. All developer fees have been spent on the Crocker MPR and West MPR architectural design services. The 25-26 budget projects \$150,000 on developer fees and \$500 on interest, all continuing to be spent on the West and Crocker MPRs.

Below are the 25-26 Measure H Bond Projects’ budgets:

640	BUSINESS SERVICES	27,008
927	SOUTH A POD FINISHES REMODEL	32,250
929	FURNITURE REPLACEMENT	1,055,000
931	WEST UNDERGROUND LINE REPAIRS	725,000
932	CROCKER NEW MPR AND DROP-OFF DESIGN	1,620,000
933	WEST NEW MPR & LIBRARY CONVERSION	10,620,000
934	ROOF REPAIRS	4,242,500
935	HVAC REPLACEMENT & IMPROVEMENT	5,220,000
939	FIRE ALARM	437,500
940	SURVEILLANCE CAMERAS	540,000
	Total	24,519,258

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. It factored in the 2.25% salary increase in 25-26 but assumes no compensation increases in the two outer years. 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

2025-26 BUDGET

JUNE 17, 2025



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 4.43% increase into 2025-26
- ❖ 2025-26 3.00% increase into 2026-27
- ❖ 2026-27 2.00% increase into 2027-28

Assumptions-Revenues

Property Taxes	28,872,906
Minimum State Aid	172,044
Education Protection Account (Prop 30)	247,048
AB 602 Special Ed Funding	1,053,600
Special Ed Low Incidence Apportionment	50,117
Mandated Cost Block Grant	46,465
Special Ed Federal Grants, including SIP, Mental Health	339,213

Assumptions-State Revenues

Arts and Music in Schools (Prop 28)	138,983
Unrestricted and Prop 20 Lottery	344,456
Mental Health State	99,457
Special Ed Early Intervention	48,503
STRS on Behalf	1,765,344

Assumptions-Federal Revenues

Title II Supporting Effective Instruction	16,485
Title IV Student Support Academic Enrichment	10,000

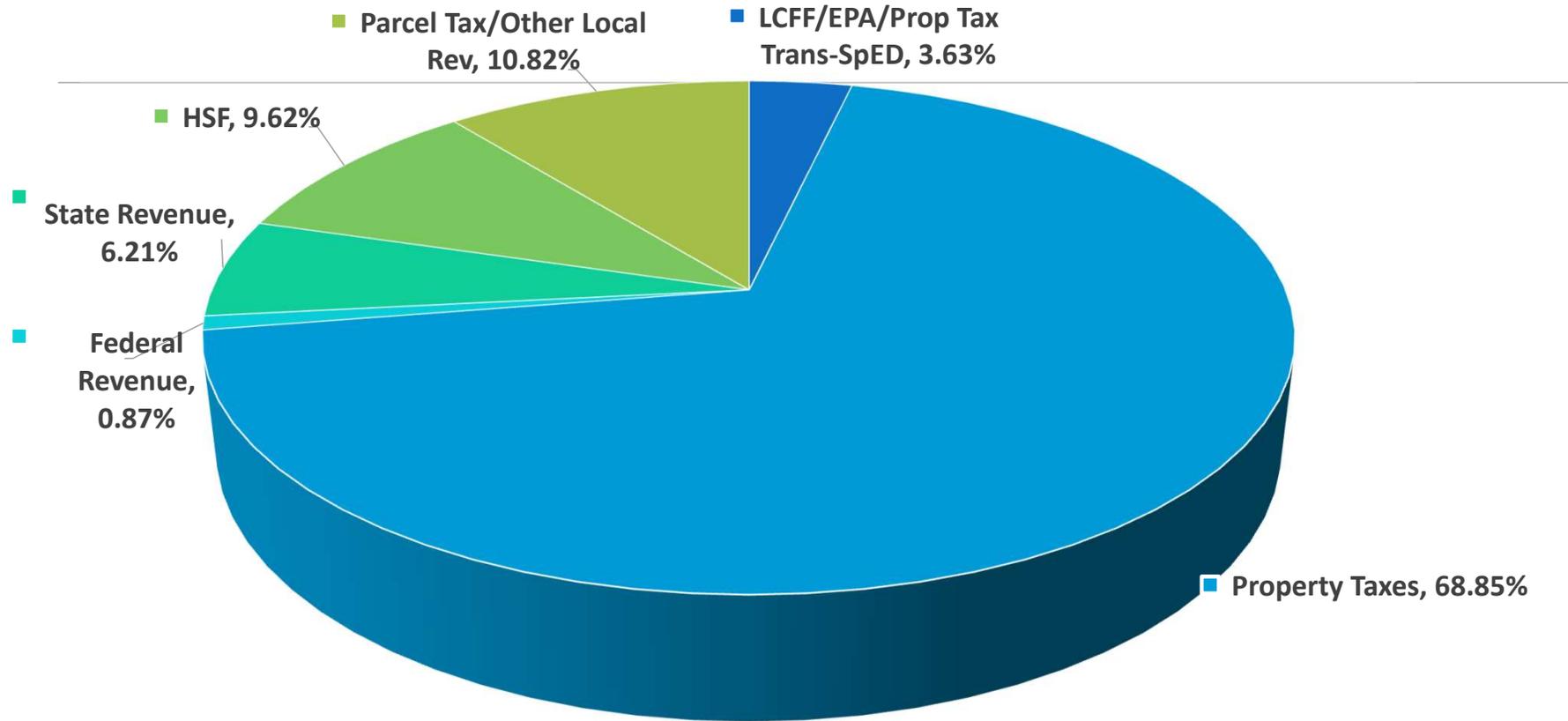
Unbudgeted/Discontinued Categorical Programs

Resource Code	Description	24-25 Amount
2600	Expanded Learning	58,123
3010	Title I	27,795
4201	Title III Immigrant Education	2,521
4203	Title III English Learners	2,345

Assumptions-Local Revenues

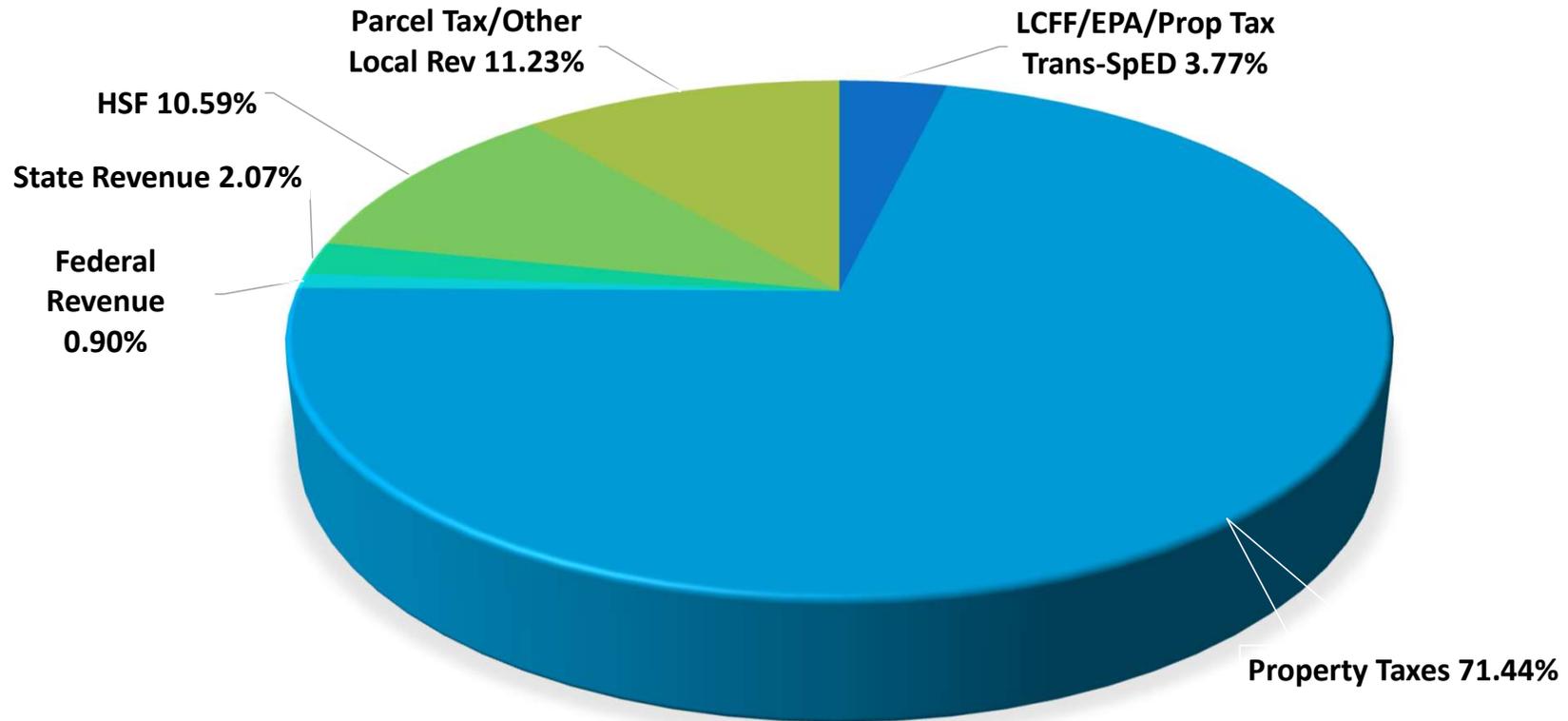
Parcel Taxes	2,592,218
HSF 25-26 Allocation	3,700,000
HSF 25-26 Fund a Need Hands on STEAM (recorded in 24-25)	215,000
HSF 25-26 Superintendent's Discretionary	333,000
HSF 26-27 Superintendent's Discretionary	334,000
Hillsborough Recreation Contribution to Crocker Turf Field	100,000
Hillsborough Town Support to Crossing Guards Services	65,000

2025-26 General Fund Revenue Sources



2025-26 General Fund Revenue Sources

with Fund a Need \$245,475.44; without STRS on Behalf \$1,765,344



Assumptions--Expenditures

Certificated Salaries	19,025,574
Classified Salaries	5,264,603
Benefits	10,496,095
Books & Supplies	1,479,831
Services	4,581,536
Capital Outlay	65,000
Other Outgo	185,055
Total Expenditures	41,097,695

\$1 Million HSF Discretionary Funding

2024-25, \$333,000

- Funded a full-time Instructional Coach and optimized instructional support at Crocker
- Enhanced students learning with supplemental curriculum and Universal Design for Learning

2025-26, \$333,000

- \$133,000—the core five band instruments for the 5th Grade Instrumental Music to support the initiative of a District Wide Blended Music Program
- \$200,000—Job Embedded Learning, to enhance students' education experience by investing in the District's educators to reflect on students' needs, through Professional Learning Teams and Deepening Learning Walks

25-26 Expenditure Reductions

- Due to declining enrollment, the District, through attrition, is reducing:
 - 1.0 FTE of a Speech Language Pathologist position
 - 1.0 FTE Physical Education teacher position
 - 1.0 FTE third-grade teacher position
 - 1.0 FTE IT Specialist position
- The blended music program will allow the District to eliminate the \$70,727 subsidy to Hillsborough Recreation toward its fee-based Grades 4-5 Instrumental Music program
- No offering of the Summer School, an optional enrichment program, will save the District \$15,648. The District will continue to offer the Extended School Year (ESY) to Special Education students.
- With the exception of the Professional Learning Community Conference, July 2025, in Sacramento, the District will not have professional development involving travels in 2025-26.

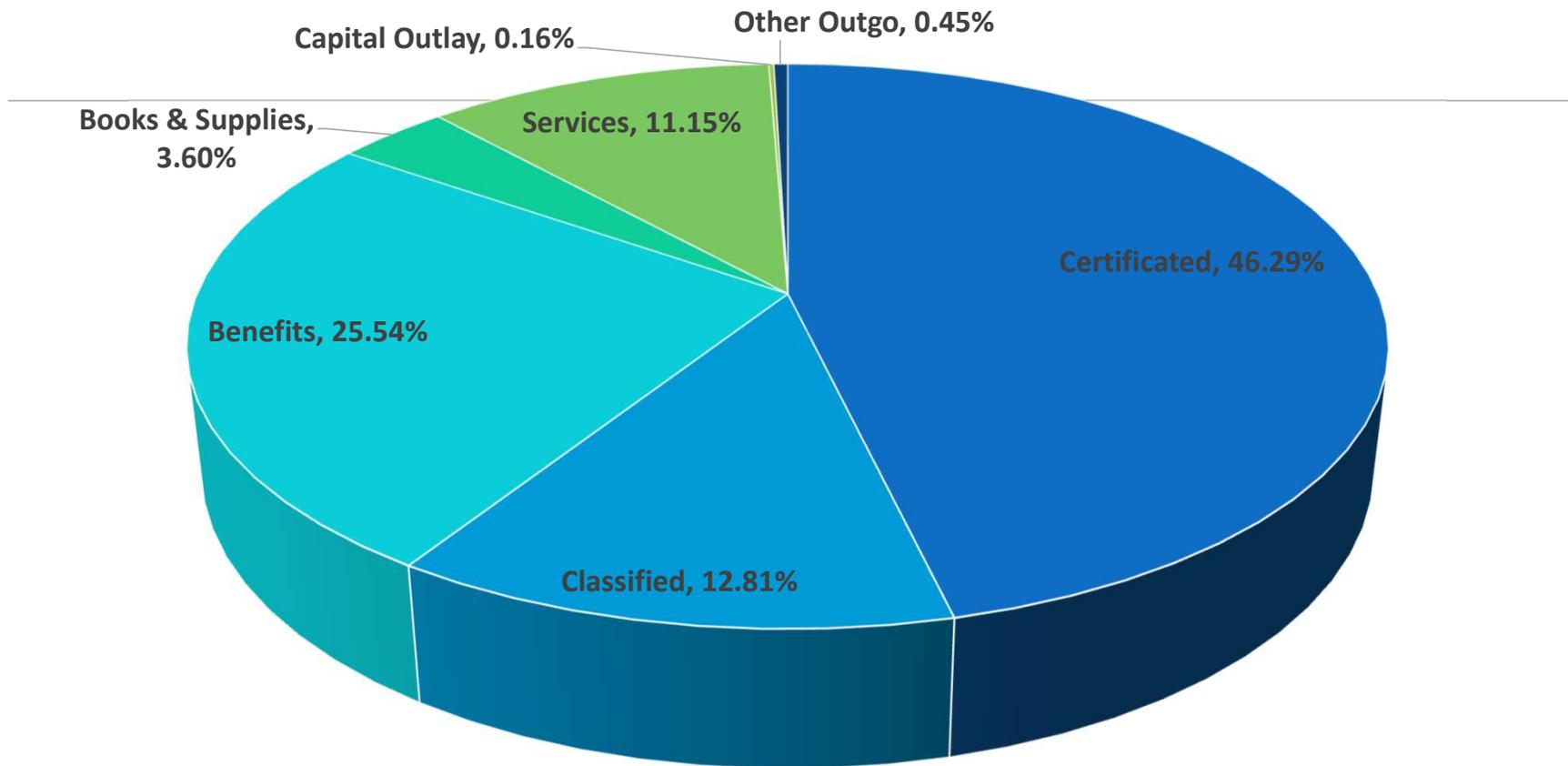
Assumptions-Contributions to Restricted Resources

Routine Restricted Maintenance	1,239,554
Special Education	5,623,629
Safe Route to School	65,000
Total Contributions	6,928,183

25-26 Budget Interfund Transfers

Transfer in from Fund 40	\$80,000
Transfer out to Fund 13 (Cafeteria)	\$(102,822)
Transfer out to Fund 20 (OPEB)	\$(35,000)

2025-26 General Fund Expenditures



Fund 21 Measure H Capital Projects

640	BUSINESS SERVICES	27,008
927	SOUTH A POD FINISHES REMODEL	32,250
929	FURNITURE REPLACEMENT	1,055,000
931	WEST UNDERGROUND LINE REPAIRS	725,000
932	CROCKER NEW MPR AND DROP-OFF DESIGN	1,620,000
933	WEST NEW MPR & LIBRARY CONVERSION	10,620,000
934	ROOF REPAIRS	4,242,500
935	HVAC REPLACEMENT & IMPROVEMENT	5,220,000
939	FIRE ALARM	437,500
940	SURVEILLANCE CAMERAS	540,000
	Total	24,519,258

2025-26 Budget All Funds at a Glance

	General Fund	Special Revenue Cafeteria	Special Reserve Non-Capital	Special Reserve (OPEB) Fund 20 (OPEB)	Building Fund Bond	Capital Facilities	Special Reserve Capital	Special Reserve Capital	Total
Description	Fund 01	Fund 13	Fund 17	Fund 20 (OPEB)	Fund 21	Fund 25	Fund 40	Fund 51	
Beginning Fund Balances	6,362,376	-	646,978	1,730,702	49,564,316	86,691	47,962	7,973,844	66,412,870
<u>Sources of Funds</u>									
Revenues	41,933,492	533,636	23,000	60,000	700,000	150,500	94,000		43,494,628
Transfers In	80,000	102,822		35,000					217,822
Total Sources of Funds	42,013,492	636,458	23,000	95,000	700,000	150,500	94,000	-	43,712,450
<u>Uses of Funds</u>									
Expenditures	41,097,695	636,458			24,519,258	215,340			66,468,751
Transfers Out	137,822						80,000		217,822
Total Uses of Funds	41,235,517	636,458	-	-	24,519,258	215,340	80,000	-	66,686,573
Net Sources (Uses) of Funds	777,975	-	23,000	95,000	(23,819,258)	(64,840)	14,000	-	(22,974,123)
Ending Fund Balance	7,140,351	-	669,978	1,825,702	25,745,059	21,850	61,962	7,973,844	43,438,747

2025-26 Budget General Fund Multi-Year Projections and Reserves

2025-26 General Fund Multi-Year Projections

	24-25 Estimated Actuals	25-26 Budget	26-27 Projected Budget	27-28 Projected Budget
Revenues	41,098,682	41,933,492	42,532,392	42,779,234
Expenditure	40,922,786	41,097,695	41,354,266	41,906,825
Revenues less Expenses	175,896	835,797	1,178,126	872,409
Total Transfers	(128,762)	(57,822)	(85,119)	(85,119)
End Balance GAIN/LOSS	47,134	777,975	1,093,007	787,290
Beginning Balance	6,315,242	6,362,376	7,140,351	8,233,359
Ending Balance	6,362,376	7,140,351	8,233,359	9,020,649

2025-26 General Fund Reserves

	24-25 Estimated Actuals	25-26 Budget	26-27 Projected Budget	27-28 Projected Budget
6% Reserve for Economic Uncertainty	2,467,317	2,474,131	2,491,163	2,524,317
Unappropriated Ending Balance	2,047,558	3,067,773	4,263,632	5,066,328
Total Expenditures + Transfers out	41,131,548	41,235,517	41,519,385	42,071,944
General Fund Reserve	10.98%	13.44%	16.27%	18.04%
Add Fund 17 Balance	646,978	669,978	679,978	689,978
Reserve with Fund 01, 17	12.55%	15.06%	17.91%	19.68%
Add Fund 20 Balance	1,730,702	1,825,702	1,850,702	1,875,702
Reserve with Fund 01, 17, 20	16.76%	19.49%	22.36%	24.14%

2023-24 State-Wide Average Reserve Levels

- The latest statewide data on school district reserves available is for 2023-24
 - Despite an 8.22% COLA for 2023-24, reserve levels remain largely flat
 - This is likely due to declining enrollment

Average Unrestricted General Fund, Plus Fund 17, Ending Balances¹

By District Type	2022-23	2023-24	By District Size	2023-24
Unified	23.74%	24.36%	Less than 1,000 ADA	41.91%
Elementary	25.55%	25.54%	1,001 to 5,000 ADA	25.36%
High	22.94%	24.40%	5,001 to 10,000 ADA	22.14%
			Greater than 10,001	24.29%

¹As a percentage of total General Fund expenditures, transfers, and other uses

San Mateo County Assessed Value Increase as of June 11, 2025

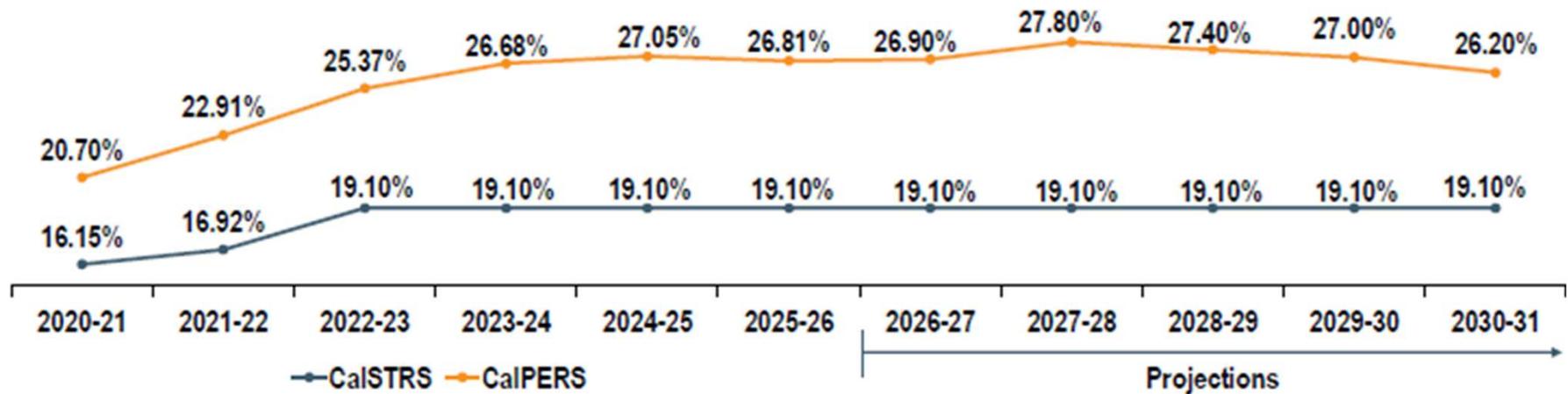
School Dist	2025	2024	2023
Tax Account Desc	Parcel C	Chg	Chg
GENERAL TAX RATE	222,610	5.12%	5.66%
BAYSHORE ELEMENTARY GENERAL PURPOSE	1,749	7.26%	3.34%
BELMONT ELEMENTARY GENERAL PURPOSE	14,064	5.69%	5.04%
BRISBANE ELEM GENRL PURPOSE	3,787	5.38%	8.95%
BURLINGAME ELEM GENRL PURPOSE	9,202	6.90%	8.13%
HILLSBOROUGH ELEM GENRL PURP	4,088	4.47%	4.88%
JEFFERSON ELEM GENRL PURPOSE	19,964	3.56%	7.64%
PACIFICA SCHOOL DISTRICT GEN PUR	12,565	4.48%	4.52%
LAS LOMITAS ELEM GNRL PURPOSE	4,482	5.60%	4.89%
MENLO PARK CITY ELEM GENL PUR	8,823	5.47%	5.42%
MILLBRAE ELEM GENRL PURPOSE	7,386	7.08%	7.05%
PORTOLA VALLEY ELEM GENL PUR	2,949	4.76%	5.08%
RAVENSWOOD ELEM GENRL PURPOSE	6,479	6.00%	3.60%
REDWOOD CITY ELEM GENL PUR	25,507	4.55%	4.74%
SAN BRUNO PARK ELEM GENL PUR	11,983	4.61%	5.48%
SAN CARLOS ELEM GENRL PURPOSE	10,639	6.35%	5.21%
SAN MATEO CITY ELEM GENL PUR	39,232	3.65%	4.52%
WOODSIDE ELEM GENRL PURPOSE	1,400	7.05%	6.96%
BLMT REDWOOD SHORES SCH. FAC. IMP. DIST	4,565	4.95%	3.28%
JEFFERSON HIGH GENRL PURPOSE	38,065	4.29%	6.81%
SAN MATEO HIGH GENRL PURPOSE	71,891	4.70%	5.48%
SEQUOIA HIGH GENRL PURPOSE	74,343	5.40%	4.99%
CABRILLO UNIFIED GEN PUR	13,193	4.41%	3.64%
LA HONDA-PESCADERO UN GEN PUR	2,355	4.55%	0.94%
SO SAN FRAN UNIFIED GENL PUR	22,763	6.34%	9.00%
SM JR COLLEGE GEN PUR	222,610	5.12%	5.66%

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 P-2	1,192.94
2025-26 Projected	1,158.21

CalPERS and CalSTRS Employer Contribution Rates

- In the spring, the CalSTRS and the California Public Employees' Retirement System (CalPERS) Boards set the employer contribution rates for the next fiscal year and updated their outyear projections
 - For the first time in recent memory, the annual CalPERS rate is *decreasing* instead of *increasing*
 - While the CalSTRS rate is projected to remain at the same level through 2043-44, CalPERS rates are projected to fluctuate in the 26%-28% range for the next several years



CalSTRS Employer Rate Increase Cost 2015-16 to 2026-27

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%	17,494,783	1,464,313
2024-25	19.10%	0.00%	17,494,783	1,464,313
2025-26	19.10%	0.00%	17,494,783	1,464,313
2026-27	19.10%	0.00%	17,494,783	1,464,313
Total		8.37%		11,776,269

CalPERS Employer Rate Increase Cost 2015-16 to 2026-27

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%	5,333,570	791,128
2024-25	27.05%	0.370%	5,333,570	810,863
2025-26	26.81%	-0.240%	5,333,570	798,062
2026-27	26.90%	0.090%	5,333,570	802,862
Total		15.053%	Total	5,459,657

CalSTRS & CalPERS Employer Rate Increase Cost 2015-16 through 2026-27

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	2,255,442
2024-25	2,275,176
2025-26	2,262,375
2026-27	2,267,176
Total	17,235,926

Questions?

**Hillsborough City School District
2025-26 Budget All Funds at a Glance**

Description	General Fund 01	Special Revenue Cafeteria Fund 13	Special Reserve Non-Capital Fund 17	Special Reserve (OPEB) Fund 20 (OPEB)	Building Fund Fund 21	Capital Facilities Fund 25	Special Reserve Capital Fund 40	Special Reserve Capital Fund 51	Total
Beginning Fund Balances	6,362,376.28	-	646,978.32	1,730,702.23	49,564,316.21	86,690.55	47,962.16	7,973,844.45	66,412,870.20
<u>Sources of Funds</u>									
Revenues	41,933,492.10	533,635.87	23,000.00	60,000.00	700,000.00	150,500.00	94,000.00		43,494,627.97
Transfers In	80,000.00	102,822.02		35,000.00					217,822.02
Other Sources									-
Total Sources of Funds	42,013,492.10	636,457.89	23,000.00	95,000.00	700,000.00	150,500.00	94,000.00	-	43,712,449.99
<u>Uses of Funds</u>									
Expenditures	41,097,694.91	636,457.89			24,519,257.55	215,340.36			66,468,750.71
Transfers Out	137,822.02						80,000.00		217,822.02
Other Uses									-
Total Uses of Funds	41,235,516.93	636,457.89	-	-	24,519,257.55	215,340.36	80,000.00	-	66,686,572.73
Net Sources (Uses) of Funds	777,975.17	-	23,000.00	95,000.00	(23,819,257.55)	(64,840.36)	14,000.00	-	(22,974,122.74)
Ending Fund Balance	7,140,351.45	-	669,978.32	1,825,702.23	25,745,058.66	21,850.19	61,962.16	7,973,844.45	43,438,747.46
<u>Components of Ending Fund Balances:</u>									
Revolving Cash	5,000.00								5,000.00
Prepaid Expenses	355,643.00								355,643.00
Restricted Balance	414,571.57				25,745,058.66	21,850.19		7,973,844.45	34,155,324.87
Sick Banks/Vacation Accruals	354,232.77								354,232.77
Site/Program Carryovers									-
Other Committed/Assigned	469,700.00	-		1,825,702.23			61,962.16		2,357,364.39
6% Reserve for Economic Uncertainty	2,474,131.02		669,978.32						3,144,109.34
Unappropriated Ending Balance	3,067,073.09								3,067,073.09
Ending Balance	7,140,351.45	-	669,978.32	1,825,702.23	25,745,058.66	21,850.19	61,962.16	7,973,844.45	43,438,747.46

HILLSBOROUGH CITY SCHOOL DISTRICT
2025-26 Budget General Fund Multi-Year Projections

	24-25 Estimated Actuals			25-26 Budget			26-27 Projected Budget			27-28 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues												
Property Taxes/EPA/LCFF	28,098,351.46	1,103,717.06	29,202,068.52	29,291,997.70	1,103,717.06	30,395,714.76	30,123,900.54	1,103,717.06	31,227,617.60	30,695,140.49	1,103,717.06	31,798,857.55
Federal Revenue	-	370,564.43	370,564.43	-	365,698.43	365,698.43	-	365,698.43	365,698.43	-	365,698.43	365,698.43
State Revenue	359,297.36	2,273,437.88	2,632,735.24	359,297.36	2,243,143.13	2,602,440.49	359,297.36	2,243,143.13	2,602,440.49	359,297.36	2,243,143.13	2,602,440.49
Local Revenue	5,278,325.57	3,614,988.23	8,893,313.80	4,978,806.70	3,590,831.72	8,569,638.42	4,739,804.20	3,596,831.72	8,336,635.92	4,414,405.83	3,597,831.72	8,012,237.55
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
Total Income	33,735,974.39	7,362,707.60	41,098,681.99	34,630,101.76	7,303,390.34	41,933,492.10	35,223,002.10	7,309,390.34	42,532,392.44	35,468,843.68	7,310,390.34	42,779,234.02
Expenditure												
Certificated	13,801,868.12	4,775,550.87	18,577,418.99	14,447,538.87	4,578,035.48	19,025,574.35	14,479,720.04	4,586,827.92	19,066,547.96	14,657,586.58	4,593,298.43	19,250,885.01
Classified	2,907,093.85	2,563,924.24	5,471,018.09	2,720,797.29	2,543,805.50	5,264,602.79	2,735,669.12	2,552,855.26	5,288,524.38	2,757,111.83	2,566,419.98	5,323,531.81
Benefits	5,612,474.93	4,472,774.20	10,085,249.13	5,997,616.36	4,498,479.05	10,496,095.41	6,051,398.02	4,548,484.68	10,599,882.70	6,152,416.72	4,605,801.26	10,758,217.98
Books & Supplies	1,031,173.35	547,881.34	1,579,054.69	1,024,532.38	455,298.98	1,479,831.36	950,526.81	425,499.64	1,376,026.45	1,103,553.86	355,585.86	1,459,139.72
Services	2,589,414.86	2,351,026.32	4,940,441.18	2,408,573.79	2,172,962.13	4,581,535.92	2,644,194.96	2,194,034.73	4,838,229.69	2,638,824.89	2,226,170.53	4,864,995.42
Capital Outlay	12,000.00	-	12,000.00	-	65,000.00	65,000.00	-	-	-	-	65,000.00	65,000.00
Other Outgo	148,954.52	108,649.66	257,604.18	76,055.08	109,000.00	185,055.08	76,055.08	109,000.00	185,055.08	76,055.08	109,000.00	185,055.08
Other Uses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	26,102,979.63	14,819,806.63	40,922,786.26	26,675,113.77	14,422,581.14	41,097,694.91	26,937,564.03	14,416,702.23	41,354,266.26	27,385,548.96	14,521,276.06	41,906,825.02
Revenues less Expenses	7,632,994.76	(7,457,099.03)	175,895.73	7,954,987.99	(7,119,190.80)	835,797.19	8,285,438.07	(7,107,311.89)	1,178,126.18	8,083,294.72	(7,210,885.72)	872,409.00
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	(129,360.78)	-	(129,360.78)	(102,822.02)	-	(102,822.02)	(130,119.00)	-	(130,119.00)	(130,119.00)	-	(130,119.00)
Transfers to Fund 20	(69,800.00)	-	(69,800.00)	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)
GASB 87 Transfer to Fund 40	(9,601.00)	-	(9,601.00)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(7,210,831.57)	7,210,831.57	-	(6,928,183.51)	6,928,183.51	-	(6,887,428.39)	6,887,428.39	-	(7,062,326.22)	7,062,326.22	-
Total Transfers	(7,339,593.35)	7,210,831.57	(128,761.78)	(6,986,005.53)	6,928,183.51	(57,822.02)	(6,972,547.39)	6,887,428.39	(85,119.00)	(7,147,445.22)	7,062,326.22	(85,119.00)
End Balance GAIN/LOSS	293,401.41	(246,267.46)	47,133.95	968,982.46	(191,007.29)	777,975.17	1,312,890.68	(219,883.50)	1,093,007.18	935,849.50	(148,559.50)	787,290.00
Fund Balance												
Beginning Balance	5,463,396.01	851,846.32	6,315,242.33	5,756,797.42	605,578.86	6,362,376.28	6,725,779.88	414,571.57	7,140,351.45	8,038,670.56	194,688.07	8,233,358.63
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	355,643.00	-	355,643.00	355,643.00	-	355,643.00	355,643.00	-	355,643.00	355,643.00	-	355,643.00
Restricted Balances	-	605,578.86	605,578.86	-	414,571.57	414,571.57	-	194,688.07	194,688.07	-	46,128.57	46,128.57
Sick Banks/Vacation Accruals	354,232.77	-	354,232.77	354,232.77	-	354,232.77	354,232.77	-	354,232.77	354,232.77	-	354,232.77
School Site Carryovers	157,346.36	-	157,346.36	157,346.36	-	157,346.36	157,346.36	-	157,346.36	157,346.36	-	157,346.36
Crocker Turf Project	369,700.00	-	369,700.00	469,000.00	-	469,000.00	569,000.00	-	569,000.00	669,000.00	-	669,000.00
6% Reserve for Economic Uncertainty	2,467,316.82	-	2,467,316.82	2,474,131.02	-	2,474,131.02	2,491,163.12	-	2,491,163.12	2,524,316.64	-	2,524,316.64
Unappropriated Ending Balance	2,047,558.47	-	2,047,558.47	3,067,773.09	-	3,067,773.09	4,263,631.67	-	4,263,631.67	5,066,327.65	-	5,066,327.65
Ending Balance	5,756,797.42	605,578.86	6,362,376.28	6,725,797.88	414,571.57	7,140,351.45	8,038,670.56	194,688.07	8,233,358.63	8,974,520.06	46,128.57	9,020,648.63

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund						
Starting Balance						
9791 Beginning Fund	6,315,242.33				6,315,242.33-	
Revenue						
8011 Rev Limit St Ai	172,044.00	172,044.00	172,044.00	172,044.00		100.00 %
8012 Ed Protection A	247,048.00	247,048.00	247,048.00	247,048.00		100.00 %
8021 Homeowners' Exe	67,217.00	67,217.00	67,217.00	67,217.00		100.00 %
8041 Secured Rolls T	26,533,628.00	27,730,094.70	28,561,997.54	29,133,237.49	1,196,466.70	104.51 %
8042 Unsecured Roll	1,099,713.01	1,096,893.00	1,096,893.00	1,096,893.00	2,820.01-	99.74 %
8043 Prior Years' Ta	21,298.55-	21,299.00-	21,299.00-	21,299.00-	.45-	100.00 %
8097 Property Taxes	1,103,717.06	1,103,717.06	1,103,717.06	1,103,717.06		100.00 %
8181 Sp Ed Entitl Pe	284,703.06	284,703.06	284,703.06	284,703.06		100.00 %
8182 Sp Ed Discretna	54,510.37	54,510.37	54,510.37	54,510.37		100.00 %
8290 All Other Feder	31,351.00	26,485.00	26,485.00	26,485.00	4,866.00-	84.48 %
8550 Mandated Cost R	46,465.00	46,465.00	46,465.00	46,465.00		100.00 %
8560 State Lottery R	344,456.07	344,456.07	344,456.07	344,456.07		100.00 %
8590 All Other State	2,241,814.17	2,211,519.42	2,211,519.42	2,211,519.42	30,294.75-	98.65 %
8621 Parcel Taxes	2,592,218.61	2,592,218.61	2,592,218.61	2,592,218.61		100.00 %
8660 Interest	182,234.02	182,234.02	182,234.02	182,234.02		100.00 %
8677 Interagency Svc	297,665.99	302,674.24	308,674.24	309,674.24	5,008.25	101.68 %
8689 All Othr Fees &	482,488.29	375,078.23	350,075.73	358,677.36	107,410.06-	77.74 %
8699 All Other Local	5,338,706.89	5,117,433.32	4,903,433.32	4,569,433.32	221,273.57-	95.86 %
8912 Btw General & S	80,000.00	80,000.00	80,000.00	80,000.00		100.00 %
8980 Contrib From Un	.00	.00	.00	.00	.00	752.94-%
Total for Revenue accounts and Object 8000	41,178,681.99	42,013,492.10	42,612,392.44	42,859,234.02	834,810.11	
Expense						
1101 Teacher Salary	14,663,501.76	14,744,051.10	14,921,956.66	15,069,707.30	80,549.34	100.55 %
1151 Teacher,Addl.Co	137,335.88	262,438.94	99,983.94	99,983.94	125,103.06	191.09 %
1171 Teacher, Substi	328,554.41	323,422.56	323,422.56	323,422.56	5,131.85-	98.44 %
1201 Counselor	583,860.55	612,869.00	617,717.30	622,564.45	29,008.45	104.97 %

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Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund (continued)						
Expense (continued)						
1202 Psychologist	318,184.62	413,722.00	414,145.77	418,993.93	95,537.38	130.03 %
1203 School Nurse Sa	43,155.29	46,021.90	47,524.88	49,028.07	2,866.61	106.64 %
1205 Mental Health S	139,543.17	162,439.57	162,360.56	162,278.41	22,896.40	116.41 %
1251 Counselor,Addl.	11,255.48	10,766.33	10,766.33	10,766.33	489.15-	95.65 %
1252 Psych Add Comp	1,200.00	1,200.00	1,200.00	1,200.00		100.00 %
1301 Superintendent	278,749.92	286,037.04	286,037.25	287,291.84	7,287.12	102.61 %
1302 Principal Salar	918,226.82	953,442.36	961,205.83	977,279.23	35,215.54	103.84 %
1303 Director Salary	723,337.92	768,354.35	771,472.37	772,697.75	45,016.43	106.22 %
1304 Asst Principal	193,071.02	200,464.08	200,463.51	207,380.20	7,393.06	103.83 %
1307 Cert Hr Manager	221,603.80	229,845.12	237,791.00	237,791.00	8,241.32	103.72 %
1351 Superintendent,	4,891.12				4,891.12-	
1352 Principal,Addl.	6,593.53	6,468.00	6,468.00	6,468.00	125.53-	98.10 %
1353 Director, Addl.	2,609.26	2,448.00	2,448.00	2,448.00	161.26-	93.82 %
1354 Asst Princ, Add	872.22	792.00	792.00	792.00	80.22-	90.80 %
1357 Cert Hr Manager	872.22	792.00	792.00	792.00	80.22-	90.80 %
Total for Object 1000	18,577,418.99	19,025,574.35	19,066,547.96	19,250,885.01	448,155.36	
2101 Instructional A	1,654,216.59	1,547,014.71	1,557,257.27	1,561,446.72	107,201.88-	93.52 %
2121 Occupational Th	271,608.05	283,840.92	284,979.36	284,979.36	12,232.87	104.50 %
2123 Behavior Techni	299,472.45	254,483.72	260,119.75	260,246.10	44,988.73-	84.98 %
2124 Behavior Manage	169,163.00	176,734.03	176,805.02	182,893.16	7,571.03	104.48 %
2151 Instruct.Aide,A	21,945.75	24,741.13	27,341.13	27,341.13	2,795.38	112.74 %
2153 Behavior Techni	2,167.87	2,399.40	2,399.40	2,399.40	231.53	110.68 %
2154 Behavior Manage	274.83	274.83	274.83	274.83		100.00 %
2171 Instruct.Aide,	28,764.72	45,759.96	45,759.96	45,759.96	16,995.24	159.08 %
2201 Maintenance/Ope	926,783.06	971,703.55	977,036.16	980,971.90	44,920.49	104.85 %
2204 Media Technicia	76,524.66	82,559.58	84,536.40	84,536.40	6,034.92	107.89 %
2207 It Specialist I	113,380.02				113,380.02-	
2251 Maint/Oper, Add	12,909.89	10,733.93	10,733.93	10,733.93	2,175.96-	83.15 %
2257 It Specialist I	850.00				850.00-	

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Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund (continued)						
Expense (continued)						
2271 Maint/Opera, Su	22,650.85	3,475.00	3,475.00	3,475.00	19,175.85-	15.34 %
2301 CBO&Busi Managr	348,922.38	278,388.28	263,722.60	273,914.96	70,534.10-	79.79 %
2303 Information Tec	172,850.80	159,040.08	160,542.35	167,240.28	13,810.72-	92.01 %
2304 Manager Of Main	174,331.14	185,355.00	185,354.80	186,064.39	11,023.86	106.32 %
2351 Chief Bus.Off.,	864.00	792.00	792.00	792.00	72.00-	91.67 %
2353 It Manager Addl	864.00	864.00	864.00	864.00		100.00 %
2354 Manager Maint G	880.20				880.20-	
2401 Clerical Salari	1,148,362.70	1,210,289.67	1,220,377.42	1,223,445.29	61,926.97	105.39 %
2451 Clerical, Addl.	11,443.94	15,979.79	15,979.79	15,979.79	4,535.85	139.64 %
2471 Clerical, Subst	11,787.19	10,173.21	10,173.21	10,173.21	1,613.98-	86.31 %
Total for Object 2000	5,471,018.09	5,264,602.79	5,288,524.38	5,323,531.81	206,415.30-	
3101 St Teach Retire	5,096,079.79	5,348,331.80	5,355,526.63	5,389,534.67	252,252.01	104.95 %
3102 St Teach Retire	11,712.63	12,276.41	12,406.69	12,406.69	563.78	104.81 %
3201 Publ Empl Retir	79,101.51	75,742.81	77,301.80	81,236.14	3,358.70-	95.75 %
3202 Pub Empl Retire	1,405,651.14	1,365,254.39	1,378,470.64	1,434,001.79	40,396.75-	97.13 %
3311 Oasdi/Fica - Ce	47,873.42	20,514.30	20,926.77	21,320.61	27,359.12-	42.85 %
3312 Oasdi/Fica - Cl	335,821.31	310,772.19	314,024.82	315,296.35	25,049.12-	92.54 %
3321 Medicare - Cert	278,950.31	266,262.48	266,972.11	269,593.40	12,687.83-	95.45 %
3322 Medicare - Clas	79,873.44	74,113.48	74,822.06	75,352.05	5,759.96-	92.79 %
3401 Hlth & Welfare	1,308,904.02	1,358,324.97	1,385,286.41	1,412,787.06	49,420.95	103.78 %
3402 Hlth & Welfare	689,849.53	732,204.52	746,542.20	761,034.51	42,354.99	106.14 %
3501 St Unempl Insur	9,559.45	9,360.91	9,385.48	9,475.82	198.54-	97.92 %
3502 St Unempl Insur	2,778.80	2,596.28	2,620.69	2,638.93	182.52-	93.43 %
3601 Workers Comp In	257,006.12	472,955.29	484,631.75	498,835.75	215,949.17	184.02 %
3602 Workers Comp In	97,318.59	77,827.58	81,464.80	85,204.36	19,491.01-	79.97 %
3701 Opeb, Allocated	163,383.07	160,990.36	160,990.36	160,990.36	2,392.71-	98.54 %
3702 Opeb, Allocated	75,922.24	80,036.99	80,036.99	80,036.99	4,114.75	105.42 %
3901 Othr Benefits,	57,808.61	68,428.80	80,054.50	80,054.50	10,620.19	118.37 %
3902 Othr Benefits,	87,655.15	60,101.85	68,418.00	68,418.00	27,553.30-	68.57 %

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Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
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Fd 01 - General Fund (continued)

Expense (continued)

Total for Object 3000		10,085,249.13	10,496,095.41	10,599,882.70	10,758,217.98	410,846.28	
4100	Aprvd Txbks/Co	24,460.78	31,209.90	118,921.56	248,921.56	6,749.12	127.59 %
4110	Approved St/Boa		982.12	8,713.36	8,713.36	982.12	
4220	Library Books	28,981.83	21,105.13	21,105.13	21,105.13	7,876.70-	72.82 %
4230	Othr Books-No S	589.99	153.12	153.12	153.12	436.87-	25.95 %
4310	Instr.Supply/Su	490,040.42	684,077.93	548,409.07	503,509.07	194,037.51	139.60 %
4315	Test	26,923.98	34,164.63	34,146.31	34,132.53	7,240.65	126.89 %
4330	Subscription-In	697.85				697.85-	
4350	Non Instruction	370,770.89	370,173.83	311,441.18	309,468.23	597.06-	99.84 %
4352	Gas And Oil	18,930.00	19,497.90	19,497.90	19,497.90	567.90	103.00 %
4353	Custodial Suppl	46,567.08	47,964.09	47,964.09	47,964.09	1,397.01	103.00 %
4354	Printing	10,299.13	11,500.00	11,500.00	11,500.00	1,200.87	111.66 %
4355	Food For Meetin	58,028.57	53,977.98	56,400.00	56,400.00	4,050.59-	93.02 %
4357	Menstrual Produ	908.91	936.18	936.18	936.18	27.27	103.00 %
4358	Office Tea & Co	170.00	170.00	170.00	170.00		100.00 %
4410	Inventoried Ins	229,568.61	45,391.00	12,141.00	12,141.00	184,177.61-	19.77 %
4420	Inv Clsrm Prese	50,250.09	49,000.00	75,000.00	75,000.00	1,250.09-	97.51 %
4450	Invntrd Non-Ins	221,866.56	109,527.55	109,527.55	109,527.55	112,339.01-	49.37 %
Total for Object 4000		1,579,054.69	1,479,831.36	1,376,026.45	1,459,139.72	99,223.33-	
5100	Subagreements F	238,111.56	270,000.00	270,000.00	270,000.00	31,888.44	113.39 %
5200	Travel And Conf	218,540.21	75,045.86	92,337.86	68,781.86	143,494.35-	34.34 %
5300	Dues And Member	53,442.23	34,915.12	35,174.00	35,500.56	18,527.11-	65.33 %
5450	Other Insurance	307,856.12	401,315.00	436,281.00	475,253.00	93,458.88	130.36 %
5501	Gas (Building)	105,076.39	108,228.68	108,228.68	108,228.68	3,152.29	103.00 %
5502	Electricity (Bu	330,000.00	339,900.00	339,900.00	339,900.00	9,900.00	103.00 %
5503	Water-Black Mou	7,569.87	7,725.00	7,725.00	7,725.00	155.13	102.05 %
5504	Water-Monthly	201,600.00	207,648.00	207,648.00	207,648.00	6,048.00	103.00 %
5506	Garbage & Trash	81,600.00	84,048.00	84,048.00	84,048.00	2,448.00	103.00 %

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund (continued)						
Expense (continued)						
5610 Rental/Lease Of	15,106.17	10,158.21	10,158.21	10,158.21	4,947.96-	67.25 %
5615 Rental/Lease Of	17,137.35	13,994.47	13,994.47	13,994.47	3,142.88-	81.66 %
5630 Build/Grounds R	256,243.38	263,930.67	263,930.67	263,930.67	7,687.29	103.00 %
5635 Contract Equipm	20,734.88	23,356.92	23,356.92	23,356.92	2,622.04	112.65 %
5636 Contract Equip-	23,691.23	23,778.62	26,779.12	26,779.12	87.39	100.37 %
5800 Prof/Cnslt Svcs	116.83				116.83-	
5805 Building Maint-	336,560.00	346,656.80	346,656.80	346,656.80	10,096.80	103.00 %
5807 Consultant Serv	1,169,800.07	727,509.36	767,652.86	780,541.03	442,290.71-	62.19 %
5818 Licensing (Soft	482,183.04	429,350.68	488,986.73	490,151.73	52,832.36-	89.04 %
5819 Other Svc./Oper	51,087.77	65,498.15	82,002.77	82,167.77	14,410.38	128.21 %
5821 Legal Investiga	1,500.00		18,025.00	18,025.00	1,500.00-	
5822 Legal Fees - Ot	56,939.90	37,939.50	37,982.00	38,082.00	19,000.40-	66.63 %
5823 Audit Services	21,000.00	21,500.00	22,000.00	22,500.00	500.00	102.38 %
5824 Election Fees			44,000.00			
5825 Computer Servic	36,479.00	37,000.00	37,000.00	37,000.00	521.00	101.43 %
5826 Advertising	2,140.00	1,483.20	1,483.20	1,483.20	656.80-	69.31 %
5839 Tb & Fingerprin	1,490.33	1,445.33	1,450.00	1,455.00	45.00-	96.98 %
5843 Spec.Ed.Transp.	101,129.25	108,650.00	108,650.00	108,650.00	7,520.75	107.44 %
5844 Field Trip/Asse	576,541.64	611,604.90	618,683.95	618,683.95	35,063.26	106.08 %
5851 Special Ed. Tui	86,899.38	50,000.00	50,400.00	50,600.00	36,899.38-	57.54 %
5852 Special Ed. Rel	68,328.01	200,000.00	210,000.00	250,000.00	131,671.99	292.71 %
5901 Telephone	24,415.49	34,226.52	39,067.52	39,067.52	9,811.03	140.18 %
5902 Cell Phones	2,475.00	1,420.00	1,420.00	1,420.00	1,055.00-	57.37 %
5903 Fax	779.28				779.28-	
5905 Internet Servic	37,008.00	37,509.24	37,509.24	37,509.24	501.24	101.35 %
5906 Postage	6,421.04	5,246.80	5,246.80	5,246.80	1,174.24-	81.71 %
5907 Cable Tv	437.76	450.89	450.89	450.89	13.13	103.00 %
Total for Object 5000	4,940,441.18	4,581,535.92	4,838,229.69	4,864,995.42	358,905.26-	
6234 Project Mgt(Des	12,000.00				12,000.00-	

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Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund (continued)						
Expense (continued)						
6410 New Equipment		65,000.00		65,000.00	65,000.00	
Total for Object 6000	12,000.00	65,000.00	.00	65,000.00	53,000.00	
7142 Othr Tuit Ex-Co	123,649.66	124,000.00	124,000.00	124,000.00	350.34	100.28 %
7283 All Oth Trnsfrs	86,375.00				86,375.00-	
7439 Debt Serv-Copie	47,579.52	61,055.08	61,055.08	61,055.08	13,475.56	128.32 %
7612 Btw General & S	69,800.00	35,000.00	35,000.00	35,000.00	34,800.00-	50.14 %
7616 To Cafeteria Fr	129,360.78	102,822.02	130,119.00	130,119.00	26,538.76-	79.48 %
7619 Other Transln	9,601.00				9,601.00-	
Total for Object 7000	466,365.96	322,877.10	350,174.08	350,174.08	143,488.86-	
Total for Expense accounts	41,131,548.04	41,235,516.93	41,519,385.26	42,071,944.02	103,968.89	
Total for Fd 01						
Starting Balance	6,315,242.33	.00	.00	.00	6,315,242.33-	
Revenue	41,178,681.99	42,013,492.10	42,612,392.44	42,859,234.02	834,810.11	
Expense	41,131,548.04	41,235,516.93	41,519,385.26	42,071,944.02	103,968.89	
Calc Ending Balance	6,362,376.28	777,975.17	1,093,007.18	787,290.00	5,584,401.11-	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 13 - Cafeteria Fund						
Starting Balance						
9791 Beginning Fund	758.25				758.25-	
Revenue						
8220 Child Nutrition	41,600.00	45,760.00			4,160.00	110.00 %
8222 Federal Reimb B	24,134.78	26,548.26			2,413.48	110.00 %
8520 Child Nutrition	275,220.79	302,742.87			27,522.08	110.00 %
8522 State Reimbursm	144,104.31	158,514.74			14,410.43	110.00 %
8660 Interest	75.00	70.00			5.00-	93.33 %
8916 From General To	129,360.78	102,822.02			26,538.76-	79.48 %
Total for Revenue accounts and Object 8000	614,495.66	636,457.89	.00	.00	21,962.23	
Expense						
2202 Cafeteria Worke	86,356.10	88,299.11			1,943.01	102.25 %
2401 Clerical Salari	88,395.38	90,384.28			1,988.90	102.25 %
Total for Object 2000	174,751.48	178,683.39	.00	.00	3,931.91	
3202 Pub Empl Retire	47,270.21	48,333.79			1,063.58	102.25 %
3312 Oasdi/Fica - Cl	9,428.57	9,640.72			212.15	102.25 %
3322 Medicare - Clas	2,205.00	2,254.62			49.62	102.25 %
3402 Hlth & Welfare	35,692.60	36,763.38	37,498.64	38,248.62	1,070.78	103.00 %
3502 St Unempl Insur	76.02	77.73			1.71	102.25 %
3602 Workers Comp In	2,115.12	2,162.71			47.59	102.25 %
3902 Othr Benefits,	1,276.45	1,305.17			28.72	102.25 %
Total for Object 3000	98,063.97	100,538.12	37,498.64	38,248.62	2,474.15	
4350 Non Instruction	5,100.00	4,500.00			600.00-	88.24 %
5200 Travel And Conf	400.00	400.00				100.00 %
5819 Other Svc./Oper	335,558.46	352,336.38			16,777.92	105.00 %
5826 Advertising	1,380.00				1,380.00-	
Total for Object 5000	337,338.46	352,736.38	.00	.00	15,397.92	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 13 - Cafeteria Fund (continued)						
Total for Expense accounts	615,253.91	636,457.89	37,498.64	38,248.62	21,203.98	
Total for Fd 13						
Starting Balance	758.25	.00	.00	.00	758.25-	
Revenue	614,495.66	636,457.89	.00	.00	21,962.23	
Expense	615,253.91	636,457.89	37,498.64	38,248.62	21,203.98	
Calc Ending Balance	.00	.00	37,498.64-	38,248.62-	.00	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 17 - Special Reserve Fund Oth						
Starting Balance						
9791 Beginning Fund	622,842.00				622,842.00-	
Revenue						
8660 Interest	24,136.32	23,000.00			1,136.32-	95.29 %
Total for Fd 17						
Starting Balance	622,842.00	.00	.00	.00	622,842.00-	
Revenue	24,136.32	23,000.00	.00	.00	1,136.32-	
Calc Ending Balance	646,978.32	23,000.00	.00	.00	623,978.32-	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 20 - Spec Rsv Post Emplmt Benefits						
Starting Balance						
9791 Beginning Fund	1,597,839.24				1,597,839.24-	
Revenue						
8660 Interest	63,062.99	60,000.00			3,062.99-	95.14 %
8912 Btw General & S	69,800.00	35,000.00			34,800.00-	50.14 %
Total for Revenue accounts and Object 8000	132,862.99	95,000.00	.00	.00	37,862.99-	
Total for Fd 20						
Starting Balance	1,597,839.24	.00	.00	.00	1,597,839.24-	
Revenue	132,862.99	95,000.00	.00	.00	37,862.99-	
Calc Ending Balance	1,730,702.23	95,000.00	.00	.00	1,635,702.23-	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 21 - Building Fund						
Starting Balance						
9791 Beginning Fund	31,609,047.45				31,609,047.45-	
Revenue						
8660 Interest	2,161,924.82	700,000.00			1,461,924.82-	32.38 %
8951 Proceeds Frm Sa	39,690,000.00				39,690,000.00-	
Total for Revenue accounts and Object 8000	41,851,924.82	700,000.00	.00	.00	41,151,924.82-	
Expense						
2401 Clerical Salari	17,849.30	18,250.91			401.61	102.25 %
3202 Pub Empl Retire	4,828.25	4,936.89			108.64	102.25 %
3312 Oasdi/Fica - Cl	849.36	868.47			19.11	102.25 %
3322 Medicare - Clas	198.64	203.11			4.47	102.25 %
3402 Hlth & Welfare	2,472.21	2,546.38	2,597.30	2,649.25	74.17	103.00 %
3502 St Unempl Insur	6.83	6.98			.15	102.20 %
3602 Workers Comp In	190.52	194.81			4.29	102.25 %
Total for Object 3000	8,545.81	8,756.64	2,597.30	2,649.25	210.83	
4310 Instr.Supply/Su	30,312.53	750,000.00			719,687.47	2,474.22 %
4410 Inventoried Ins		250,000.00			250,000.00	
4420 Inv Clsrm Prese	103,399.60				103,399.60-	
Total for Object 4000	133,712.13	1,000,000.00	.00	.00	866,287.87	
5807 Consultant Serv	57,312.25	2,500.00			54,812.25-	4.36 %
5818 Licensing (Soft	70,211.13				70,211.13-	
5819 Other Svc./Oper	86,651.45				86,651.45-	
5823 Audit Services	6,500.00				6,500.00-	
5826 Advertising	25,156.20	10,000.00			15,156.20-	39.75 %
Total for Object 5000	245,831.03	12,500.00	.00	.00	233,331.03-	
6210 Building Improv	16,471,882.55	19,772,250.00			3,300,367.45	120.04 %
6211 Architectual Se	4,387,974.34	1,710,000.00			2,677,974.34-	38.97 %

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 21 - Building Fund (continued)						
Expense (continued)						
6219 Site Miscellane	624,681.46	100,000.00			524,681.46-	16.01 %
6221 Dsa Plan Check	499,287.84	65,000.00			434,287.84-	13.02 %
6225 Utility Fees	5,000.00				5,000.00-	
6228 Legal Fees	20,000.00	10,000.00			10,000.00-	50.00 %
6233 Specialty Consu	125,180.00	110,000.00			15,180.00-	87.87 %
6234 Project Mgt(Des	774,719.52	840,000.00			65,280.48	108.43 %
6242 Ads & Notices	3,320.32				3,320.32-	
6262 Testing	120,101.00	442,500.00			322,399.00	368.44 %
6282 Moving And Stor	56,478.05	105,000.00			48,521.95	185.91 %
6401 Equipment Tech	141,988.22				141,988.22-	
6404 Computer/Networ	128,498.67	25,000.00			103,498.67-	19.46 %
6410 New Equipment	131,605.82	300,000.00			168,394.18	227.95 %
Total for Object 6000	23,490,717.79	23,479,750.00	.00	.00	10,967.79-	
Total for Expense accounts	23,896,656.06	24,519,257.55	2,597.30	2,649.25	622,601.49	
Total for Fd 21						
Starting Balance	31,609,047.45	.00	.00	.00	31,609,047.45-	
Revenue	41,851,924.82	700,000.00	.00	.00	41,151,924.82-	
Expense	23,896,656.06	24,519,257.55	2,597.30	2,649.25	622,601.49	
Calc Ending Balance	49,564,316.21	23,819,257.55-	2,597.30-	2,649.25-	73,383,573.76-	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 25 - Capital Facilities Fund						
Starting Balance						
9791 Beginning Fund	266,487.66				266,487.66-	
Revenue						
8660 Interest	1,679.94	500.00			1,179.94-	29.76 %
8681 Mitigation/Deve	169,500.00	150,000.00			19,500.00-	88.50 %
Total for Revenue accounts and Object 8000	171,179.94	150,500.00	.00	.00	20,679.94-	
Expense						
6210 Building Improv		115,340.36			115,340.36	
6211 Architectual Se	217,517.05	100,000.00			117,517.05-	45.97 %
6221 Dsa Plan Check	89,460.00				89,460.00-	
6234 Project Mgt(Des	44,000.00				44,000.00-	
Total for Expense accounts and Object 6000	350,977.05	215,340.36	.00	.00	135,636.69-	
Total for Fd 25						
Starting Balance	266,487.66	.00	.00	.00	266,487.66-	
Revenue	171,179.94	150,500.00	.00	.00	20,679.94-	
Expense	350,977.05	215,340.36	.00	.00	135,636.69-	
Calc Ending Balance	86,690.55	64,840.36-	.00	.00	151,530.91-	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 40 - Special Reserve Fund Cap						
Starting Balance						
9791 Beginning Fund	21,882.58				21,882.58-	
Revenue						
8650 Leases And Rent	80,000.00	80,000.00				100.00 %
8660 Interest	16,478.58	14,000.00			2,478.58-	84.96 %
8919 OTHER TransfIN	9,601.00				9,601.00-	
Total for Revenue accounts and Object 8000	106,079.58	94,000.00	.00	.00	12,079.58-	
Expense						
7612 Btw General & S	80,000.00	80,000.00				100.00 %
Total for Fd 40						
Starting Balance	21,882.58	.00	.00	.00	21,882.58-	
Revenue	106,079.58	94,000.00	.00	.00	12,079.58-	
Expense	80,000.00	80,000.00	.00	.00	.00	
Calc Ending Balance	47,962.16	14,000.00	.00	.00	33,962.16-	
Total for Org 007 - Hillsborough City Elementary School District						
Starting Balance	40,434,099.51	.00	.00	.00	40,434,099.51-	
Revenue	84,079,361.30	43,712,449.99	42,612,392.44	42,859,234.02	40,366,911.31-	
Expense	66,074,435.06	66,686,572.73	41,559,481.20	42,112,841.89	612,137.67	
Calc Ending Balance	58,439,025.75	22,974,122.74-	1,052,911.24	746,392.13	81,413,148.49-	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund, Resc 0000 - Unrestricted Resources						
Starting Balance						
9791 Beginning Fund	5,731,183.72				5,731,183.72-	
Revenue						
8011 Rev Limit St Ai	172,044.00	172,044.00	172,044.00	172,044.00		100.00 %
8021 Homeowners' Exe	67,217.00	67,217.00	67,217.00	67,217.00		100.00 %
8041 Secured Rolls T	26,533,628.00	27,730,094.70	28,561,997.54	29,133,237.49	1,196,466.70	104.51 %
8042 Unsecured Roll	1,099,713.01	1,096,893.00	1,096,893.00	1,096,893.00	2,820.01-	99.74 %
8043 Prior Years' Ta	21,298.55-	21,299.00-	21,299.00-	21,299.00-	.45-	100.00 %
8550 Mandated Cost R	46,465.00	46,465.00	46,465.00	46,465.00		100.00 %
8590 All Other State	77,732.42	77,732.42	77,732.42	77,732.42		100.00 %
8660 Interest	182,234.02	182,234.02	182,234.02	182,234.02		100.00 %
8689 All Othr Fees &	182,681.94	186,335.58	190,062.30	193,863.53	3,653.64	102.00 %
8699 All Other Local	3,937,283.58	3,806,456.45	3,806,456.45	3,806,456.45	130,827.13-	96.68 %
8912 Btw General & S	80,000.00	80,000.00	80,000.00	80,000.00		100.00 %
8980 Contrib From Un	7,210,831.57-	6,928,183.51-	6,887,428.39-	7,062,326.22-	282,648.06	96.08 %
Total for Revenue accounts and Object 8000	25,146,868.85	26,495,989.66	27,372,374.34	27,772,517.69	1,349,120.81	
Expense						
1101 Teacher Salary	9,820,632.33	10,275,134.78	10,443,951.24	10,588,410.09	454,502.45	104.63 %
1151 Teacher,Addl.Co	101,481.77	63,826.68	65,226.68	65,226.68	37,655.09-	62.89 %
1171 Teacher, Substi	275,616.61	283,934.38	283,934.38	283,934.38	8,317.77	103.02 %
1201 Counselor	583,860.55	612,869.00	617,717.30	622,564.45	29,008.45	104.97 %
1202 Psychologist	318,184.62	413,722.00	414,145.77	418,993.93	95,537.38	130.03 %
1203 School Nurse Sa	43,155.29	46,021.90	47,524.88	49,028.07	2,866.61	106.64 %
1205 Mental Health S	55,001.83	81,875.62	81,875.62	81,875.62	26,873.79	148.86 %
1251 Counselor,Addl.	2,555.48	2,066.33	2,066.33	2,066.33	489.15-	80.86 %
1301 Superintendent	209,062.44	214,527.84	214,527.94	215,468.88	5,465.40	102.61 %
1302 Principal Salar	819,491.09	850,000.68	856,599.64	870,262.02	30,509.59	103.72 %
1303 Director Salary	514,131.16	541,768.32	548,486.22	549,711.60	27,637.16	105.38 %
1304 Asst Principal	183,621.02	190,440.96	190,440.33	197,011.19	6,819.94	103.71 %

Selection Grouped by Object, Filtered by User Permissions, (Org = 7, Online Status = N, Restricted? = Y, Fd = 01, Obj Lvl = 4, Obj Digits = 1, Visual = N, Description = S, Page Break Lvl = 1)

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund, Resc 0000 - Unrestricted Resources (continued)						
Expense (continued)						
1307 Cert Hr Manager	221,603.80	229,845.12	237,791.00	237,791.00	8,241.32	103.72 %
1351 Superintendent,	1,891.12				1,891.12-	
1352 Principal,Addl.	3,293.53	3,168.00	3,168.00	3,168.00	125.53-	96.19 %
1353 Director, Addl.	1,831.66	1,735.20	1,735.20	1,735.20	96.46-	94.73 %
1354 Asst Princ, Add	872.22	792.00	792.00	792.00	80.22-	90.80 %
1357 Cert Hr Manager	872.22	792.00	792.00	792.00	80.22-	90.80 %
Total for Object 1000	13,157,158.74	13,812,520.81	14,010,774.53	14,188,831.44	655,362.07	
2101 Instructional A	431,331.70	338,833.33	348,189.92	348,920.89	92,498.37-	78.56 %
2151 Instruct.Aide,A	10,613.00	10,221.60	12,821.60	12,821.60	391.40-	96.31 %
2153 Behavior Techni	18.24				18.24-	
2171 Instruct.Aide,	10,456.72	11,325.75	11,325.75	11,325.75	869.03	108.31 %
2201 Maintenance/Ope	715,669.12	754,901.47	760,233.76	763,388.16	39,232.35	105.48 %
2204 Media Technicia	76,524.66	82,559.58	84,536.40	84,536.40	6,034.92	107.89 %
2207 It Specialist I	113,380.02				113,380.02-	
2251 Maint/Oper, Add	3,956.00	4,860.24	4,860.24	4,860.24	904.24	122.86 %
2257 It Specialist I	850.00				850.00-	
2271 Maint/Opera, Su	3,650.85	3,475.00	3,475.00	3,475.00	175.85-	95.18 %
2301 CBO&Busi Managr	186,007.61	197,658.96	194,658.45	202,302.72	11,651.35	106.26 %
2303 Information Tec	172,850.80	159,040.08	160,542.35	167,240.28	13,810.72-	92.01 %
2351 Chief Bus.Off.,	864.00	792.00	792.00	792.00	72.00-	91.67 %
2353 It Manager Addl	864.00	864.00	864.00	864.00		100.00 %
2401 Clerical Salari	1,024,400.09	1,096,584.24	1,106,574.29	1,109,253.39	72,184.15	107.05 %
2451 Clerical, Addl.	8,457.54	12,979.79	12,979.79	12,979.79	4,522.25	153.47 %
2471 Clerical, Subst	9,887.19	8,273.21	8,273.21	8,273.21	1,613.98-	83.68 %
Total for Object 2000	2,769,781.54	2,682,369.25	2,710,126.76	2,731,033.43	87,412.29-	
3101 St Teach Retire	2,395,105.70	2,588,904.91	2,617,075.22	2,642,148.91	193,799.21	108.09 %
3102 St Teach Retire	7,939.63	8,305.41	8,435.69	8,435.69	365.78	104.61 %
3201 Publ Empl Retir	43,290.55	42,507.79	42,650.62	44,077.59	782.76-	98.19 %

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund, Resc 0000 - Unrestricted Resources (continued)						
Expense (continued)						
3202 Pub Empl Retire	717,969.96	708,106.56	717,807.63	747,040.47	9,863.40-	98.63 %
3311 Oasdi/Fica - Ce	39,307.77	12,735.56	12,828.77	12,921.97	26,572.21-	32.40 %
3312 Oasdi/Fica - Cl	171,376.46	160,314.16	162,157.33	162,966.95	11,062.30-	93.55 %
3321 Medicare - Cert	196,935.57	191,748.70	193,948.29	195,829.19	5,186.87-	97.37 %
3322 Medicare - Clas	40,702.11	38,621.96	39,014.02	39,311.62	2,080.15-	94.89 %
3401 Hlth & Welfare	838,289.43	891,446.90	909,275.83	927,461.35	53,157.47	106.34 %
3402 Hlth & Welfare	329,767.73	340,926.32	347,719.54	354,648.59	11,158.59	103.38 %
3501 St Unempl Insur	6,720.59	6,744.10	6,820.00	6,884.83	23.51	100.35 %
3502 St Unempl Insur	1,417.13	1,361.76	1,375.27	1,385.51	55.37-	96.09 %
3601 Workers Comp In	168,139.85	394,815.78	404,971.58	415,225.69	226,675.93	234.81 %
3602 Workers Comp In	50,861.59	40,084.41	42,092.07	44,062.23	10,777.18-	78.81 %
3701 Opeb, Allocated	141,556.65	136,923.21	136,923.21	136,923.21	4,633.44-	96.73 %
3702 Opeb, Allocated	56,168.14	60,274.88	60,274.88	60,274.88	4,106.74	107.31 %
3901 Othr Benefits,	47,971.08	54,369.30	63,510.04	63,510.04	6,398.22	113.34 %
3902 Othr Benefits,	46,549.29	27,046.75	28,751.91	28,751.91	19,502.54-	58.10 %
Total for Object 3000	5,300,069.23	5,705,238.46	5,795,631.90	5,891,860.63	405,169.23	
4100 Aprvd Txbks/Co			48,921.56	248,921.56		
4110 Approved St/Boa			8,713.36	8,713.36		
4220 Library Books	13,209.92	13,500.00	13,500.00	13,500.00	290.08	102.20 %
4230 Othr Books-No S	470.07	153.12	153.12	153.12	316.95-	32.57 %
4310 Instr.Supply/Su	290,435.28	275,712.47	281,768.28	341,768.28	14,722.81-	94.93 %
4315 Test	7,514.99	5,000.00	5,000.00	5,000.00	2,514.99-	66.53 %
4330 Subscription-In	697.85				697.85-	
4350 Non Instruction	147,148.29	140,800.34	142,067.69	140,094.74	6,347.95-	95.69 %
4352 Gas And Oil	10,280.00	10,588.40	10,588.40	10,588.40	308.40	103.00 %
4353 Custodial Suppl	46,567.08	47,964.09	47,964.09	47,964.09	1,397.01	103.00 %
4354 Printing	10,259.13	11,500.00	11,500.00	11,500.00	1,240.87	112.10 %
4355 Food For Meetin	57,528.57	53,977.98	56,400.00	56,400.00	3,550.59-	93.83 %
4358 Office Tea & Co	170.00	170.00	170.00	170.00		100.00 %

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund, Resc 0000 - Unrestricted Resources (continued)						
Expense (continued)						
4410 Inventoried Ins	46,404.74	2,000.00	2,000.00	2,000.00	44,404.74-	4.31 %
4420 Inv Clsrn Prese	50,250.09	49,000.00	75,000.00	75,000.00	1,250.09-	97.51 %
4450 Invntrd Non-Ins	43,782.50	27,630.00	27,630.00	27,630.00	16,152.50-	63.11 %
Total for Object 4000	724,718.51	637,996.40	731,376.50	989,403.55	86,722.11-	
5200 Travel And Conf	77,685.91	24,543.00	39,355.00	18,279.00	53,142.91-	31.59 %
5300 Dues And Member	46,534.79	34,648.12	34,907.00	35,233.56	11,886.67-	74.46 %
5450 Other Insurance	302,856.12	396,165.00	431,131.00	470,103.00	93,308.88	130.81 %
5501 Gas (Building)	105,076.39	108,228.68	108,228.68	108,228.68	3,152.29	103.00 %
5502 Electricity (Bu	330,000.00	339,900.00	339,900.00	339,900.00	9,900.00	103.00 %
5503 Water-Black Mou	7,569.87	7,725.00	7,725.00	7,725.00	155.13	102.05 %
5504 Water-Monthly	201,600.00	207,648.00	207,648.00	207,648.00	6,048.00	103.00 %
5506 Garbage & Trash	81,600.00	84,048.00	84,048.00	84,048.00	2,448.00	103.00 %
5610 Rental/Lease Of	11,570.20	6,558.21	6,558.21	6,558.21	5,011.99-	56.68 %
5615 Rental/Lease Of	14,637.35	11,419.47	11,419.47	11,419.47	3,217.88-	78.02 %
5630 Build/Grounds R	61,950.81	63,809.33	63,809.33	63,809.33	1,858.52	103.00 %
5635 Contract Equipm	1,569.45	3,616.53	3,616.53	3,616.53	2,047.08	230.43 %
5636 Contract Equip-	23,691.23	23,778.62	26,779.12	26,779.12	87.39	100.37 %
5800 Prof/Cnslt Svcs	116.83				116.83-	
5805 Building Maint-	336,560.00	346,656.80	346,656.80	346,656.80	10,096.80	103.00 %
5807 Consultant Serv	351,145.02	250,791.19	276,334.69	272,837.06	100,353.83-	71.42 %
5818 Licensing (Soft	296,865.73	272,235.78	351,331.29	374,466.29	24,629.95-	91.70 %
5819 Other Svc./Oper	30,256.93	57,757.57	74,262.19	74,427.19	27,500.64	190.89 %
5821 Legal Investiga	1,500.00		18,025.00	18,025.00	1,500.00-	
5822 Legal Fees - Ot	16,939.90	12,939.50	12,982.00	13,082.00	4,000.40-	76.38 %
5823 Audit Services	21,000.00	21,500.00	22,000.00	22,500.00	500.00	102.38 %
5824 Election Fees			44,000.00			
5825 Computer Servic	36,479.00	37,000.00	37,000.00	37,000.00	521.00	101.43 %
5826 Advertising	2,140.00	1,483.20	1,483.20	1,483.20	656.80-	69.31 %
5839 Tb & Fingerprin	1,445.33	1,445.33	1,450.00	1,455.00		100.00 %

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund, Resc 0000 - Unrestricted Resources (continued)						
Expense (continued)						
5844 Field Trip/Asse	5,255.35	3,200.00	3,200.00	3,200.00	2,055.35-	60.89 %
5901 Telephone	24,415.49	34,226.52	39,067.52	39,067.52	9,811.03	140.18 %
5902 Cell Phones	2,475.00	1,420.00	1,420.00	1,420.00	1,055.00-	57.37 %
5903 Fax	779.28				779.28-	
5905 Internet Servic	37,008.00	37,509.24	37,509.24	37,509.24	501.24	101.35 %
5906 Postage	6,284.32	5,246.80	5,246.80	5,246.80	1,037.52-	83.49 %
5907 Cable Tv	437.76	450.89	450.89	450.89	13.13	103.00 %
Total for Object 5000	2,437,446.06	2,395,950.78	2,637,544.96	2,632,174.89	41,495.28-	
6234 Project Mgt(Des	12,000.00				12,000.00-	
7142 Othr Tuit Ex-Co	15,000.00	15,000.00	15,000.00	15,000.00		100.00 %
7283 All Oth Trnsfrs	86,375.00				86,375.00-	
7439 Debt Serv-Copie	47,579.52	61,055.08	61,055.08	61,055.08	13,475.56	128.32 %
7612 Btw General & S	69,800.00	35,000.00	35,000.00	35,000.00	34,800.00-	50.14 %
7616 To Cafeteria Fr	129,360.78	102,822.02	130,119.00	130,119.00	26,538.76-	79.48 %
7619 Other Transln	9,601.00				9,601.00-	
Total for Object 7000	357,716.30	213,877.10	241,174.08	241,174.08	143,839.20-	
Total for Expense accounts	24,758,890.38	25,447,952.80	26,126,628.73	26,674,478.02	689,062.42	
Total for Resc 0000						
Starting Balance	5,731,183.72	.00	.00	.00	5,731,183.72-	
Revenue	25,146,868.85	26,495,989.66	27,372,374.34	27,772,517.69	1,349,120.81	
Expense	24,758,890.38	25,447,952.80	26,126,628.73	26,674,478.02	689,062.42	
Calc Ending Balance	6,119,162.19	1,048,036.86	1,245,745.61	1,098,039.67	5,071,125.33-	
Fd 01 - General Fund, Resc 0375 - Arts Electiv Enhance 23-24Fan						
Starting Balance						
9791 Beginning Fund	192,143.07				192,143.07-	
Expense						
4310 Instr.Supply/Su	27,332.83	40,130.80	40,130.80	40,130.80	12,797.97	146.82 %

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
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Fd 01 - General Fund, Resc 0375 - Arts Electiv Enhance 23-24Fan (continued)

Expense (continued)						
4350	Non Instruction	750.48				750.48-
4410	Inventoried Ins	3,667.37				3,667.37-
	Total for Object 4000	31,750.68	40,130.80	40,130.80	40,130.80	8,380.12
5807	Consultant Serv	39,880.00				39,880.00-
5819	Other Svc./Oper	120.00				120.00-
	Total for Object 5000	40,000.00	.00	.00	.00	40,000.00-
	Total for Expense accounts	71,750.68	40,130.80	40,130.80	40,130.80	31,619.88-

Total for Resc 0375						
	Starting Balance	192,143.07	.00	.00	.00	192,143.07-
	Expense	71,750.68	40,130.80	40,130.80	40,130.80	-31,619.88
	Calc Ending Balance	120,392.39	40,130.80-	40,130.80-	40,130.80-	160,523.19-

Fd 01 - General Fund, Resc 0376 - 24-25 Fan Ignit Creat Lern Spc

Starting Balance						
9791	Beginning Fund	175,253.24				175,253.24-
Expense						
4310	Instr.Supply/Su	25,993.13	29,385.67			3,392.54 113.05 %
4410	Inventoried Ins	119,613.03				119,613.03-
	Total for Object 4000	145,606.16	29,385.67	.00	.00	116,220.49-
5818	Licensing (Soft	261.41				261.41-
	Total for Expense accounts	145,867.57	29,385.67	.00	.00	116,481.90-

Total for Resc 0376						
	Starting Balance	175,253.24	.00	.00	.00	175,253.24-
	Expense	145,867.57	29,385.67	0.00	0.00	-116,481.90
	Calc Ending Balance	29,385.67	29,385.67-	.00	.00	58,771.34-

Fd 01 - General Fund, Resc 0378 - 24-25 Fan \$1M Supt Discretion

Revenue

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund, Resc 0378 - 24-25 Fan \$1M Supt Discretion						
Revenue (continued)						
8699 All Other Local	333,000.00	333,000.00	334,000.00			100.00 %
Expense						
1101 Teacher Salary	150,600.00				150,600.00-	
1151 Teacher,Addl.Co		163,855.00			163,855.00	
1171 Teacher, Substi	4,037.50	2,000.00	2,000.00	2,000.00	2,037.50-	49.54 %
Total for Object 1000	154,637.50	165,855.00	2,000.00	2,000.00	11,217.50	
3101 St Teach Retire	28,291.90	31,296.32			3,004.42	110.62 %
3311 Oasdi/Fica - Ce	34.88				34.88-	
3321 Medicare - Cert	1,726.35	2,375.88			649.53	137.62 %
3401 Hlth & Welfare	14,500.00				14,500.00-	
3501 St Unempl Insur	59.51	81.92			22.41	137.66 %
3601 Workers Comp In	1,655.81	2,390.87			735.06	144.39 %
Total for Object 3000	46,268.45	36,144.99	.00	.00	10,123.46-	
4310 Instr.Supply/Su	2,583.75	99,750.00			97,166.25	3,860.67 %
4410 Inventoried Ins	20,470.00	33,250.00			12,780.00	162.43 %
Total for Object 4000	23,053.75	133,000.00	.00	.00	109,946.25	
5200 Travel And Conf	49,803.36				49,803.36-	
5818 Licensing (Soft	39,203.24	5,973.01			33,230.23-	15.24 %
Total for Object 5000	89,006.60	5,973.01	.00	.00	83,033.59-	
Total for Expense accounts	312,966.30	340,973.00	2,000.00	2,000.00	28,006.70	
Total for Resc 0378						
Revenue	333,000.00	333,000.00	334,000.00	0.00	0.00	
Expense	312,966.30	340,973.00	2,000.00	2,000.00	28,006.70	
Calc Ending Balance	20,033.70	7,973.00-	332,000.00	2,000.00-	28,006.70-	

Fd 01 - General Fund, Resc 0379 - 25-26 HANDS-ON STEAM INIT

Revenue						
8699 All Other Local	215,000.00	215,000.00				100.00 %

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
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Fd 01 - General Fund, Resc 0379 - 25-26 HANDS-ON STEAM INIT (continued)

Expense						
4310 Instr.Supply/Su		110,000.00	105,000.00		110,000.00	
Total for Resc 0379						
Revenue	215,000.00	215,000.00	0.00	0.00	0.00	
Expense	0.00	110,000.00	105,000.00	0.00	110,000.00	
Calc Ending Balance	215,000.00	105,000.00	105,000.00-	.00	110,000.00-	

Fd 01 - General Fund, Resc 0380 - Foundation Maxi Grant

Starting Balance						
9791 Beginning Fund	27,410.96-				27,410.96	
Revenue						
8699 All Other Local	45,000.00	35,000.00	35,000.00	35,000.00	10,000.00-	77.78 %
Expense						
4310 Instr.Supply/Su	37,691.10	45,000.00	45,000.00	45,000.00	7,308.90	119.39 %
4410 Inventoried Ins	4,782.74				4,782.74-	
Total for Object 4000	42,473.84	45,000.00	45,000.00	45,000.00	2,526.16	
5818 Licensing (Soft	2,526.16				2,526.16-	
Total for Expense accounts	45,000.00	45,000.00	45,000.00	45,000.00	.00	

Total for Resc 0380						
Starting Balance	27,410.96-	.00	.00	.00	27,410.96	
Revenue	45,000.00	35,000.00	35,000.00	35,000.00	-10,000.00	
Expense	45,000.00	45,000.00	45,000.00	45,000.00	0.00	
Calc Ending Balance	27,410.96-	10,000.00-	10,000.00-	10,000.00-	17,410.96	

Fd 01 - General Fund, Resc 0410 - Parent Group General Ed

Starting Balance						
9791 Beginning Fund	9,583.53				9,583.53-	
Revenue						
8699 All Other Local	23,578.00	22,653.00	22,653.00	22,653.00	925.00-	96.08 %
Expense						
4220 Library Books	7,796.81	7,605.13	7,605.13	7,605.13	191.68-	97.54 %

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
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Fd 01 - General Fund, Resc 0410 - Parent Group General Ed (continued)

Expense (continued)

4310	Instr.Supply/Su	22,175.11	21,054.34	21,054.34	21,054.34	1,120.77-	94.95 %
4350	Non Instruction	751.89				751.89-	
4450	Invntrd Non-Ins	1,333.20				1,333.20-	
	Total for Object 4000	32,057.01	28,659.47	28,659.47	28,659.47	3,397.54-	
5818	Licensing (Soft	25.00				25.00-	
	Total for Expense accounts	32,082.01	28,659.47	28,659.47	28,659.47	3,422.54-	

Total for Resc 0410							
	Starting Balance	9,583.53	.00	.00	.00	9,583.53-	
	Revenue	23,578.00	22,653.00	22,653.00	22,653.00	-925.00	
	Expense	32,082.01	28,659.47	28,659.47	28,659.47	-3,422.54	
	Calc Ending Balance	1,079.52	6,006.47-	6,006.47-	6,006.47-	7,085.99-	

Fd 01 - General Fund, Resc 0411 - Parent Group - Billed

Starting Balance

9791	Beginning Fund	5,497.78				5,497.78-	
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Revenue

8699	All Other Local	52,177.90	6,335.00	6,335.00	6,335.00	45,842.90-	12.14 %
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Expense

4220	Library Books	6,500.00				6,500.00-	
4310	Instr.Supply/Su	1,258.64				1,258.64-	
4350	Non Instruction	3,997.05	325.00	325.00	325.00	3,672.05-	8.13 %
4410	Inventoried Ins	6,796.82				6,796.82-	
4450	Invntrd Non-Ins	9,882.65				9,882.65-	
	Total for Object 4000	28,435.16	325.00	325.00	325.00	28,110.16-	
5610	Rental/Lease Of	3,535.97	3,600.00	3,600.00	3,600.00	64.03	101.81 %
5807	Consultant Serv	1,866.66				1,866.66-	
5819	Other Svc./Oper	11,697.00				11,697.00-	
	Total for Object 5000	17,099.63	3,600.00	3,600.00	3,600.00	13,499.63-	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
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Fd 01 - General Fund, Resc 0411 - Parent Group - Billed (continued)

Total for Expense accounts	45,534.79	3,925.00	3,925.00	3,925.00	41,609.79-	
Total for Resc 0411						
Starting Balance	5,497.78	.00	.00	.00	5,497.78-	
Revenue	52,177.90	6,335.00	6,335.00	6,335.00	-45,842.90	
Expense	45,534.79	3,925.00	3,925.00	3,925.00	-41,609.79	
Calc Ending Balance	12,140.89	2,410.00	2,410.00	2,410.00	9,730.89-	

Fd 01 - General Fund, Resc 0510 - Student Council

Starting Balance						
9791 Beginning Fund	761.47				761.47-	
Expense						
4350 Non Instruction	761.47	35.04	35.04	35.04	726.43-	4.60 %
Total for Resc 0510						
Starting Balance	761.47	.00	.00	.00	761.47-	
Expense	761.47	35.04	35.04	35.04	-726.43	
Calc Ending Balance	.00	35.04-	35.04-	35.04-	35.04-	

Fd 01 - General Fund, Resc 0511 - Student Council - Billed

Revenue						
8699 All Other Local	7,563.78	3,050.00	3,050.00	3,050.00	4,513.78-	40.32 %
Expense						
4220 Library Books	81.96				81.96-	
4310 Instr.Supply/Su	507.48				507.48-	
4350 Non Instruction	1,727.33				1,727.33-	
Total for Object 4000	2,316.77	.00	.00	.00	2,316.77-	
5807 Consultant Serv	3,050.00	3,050.00	3,050.00	3,050.00		100.00 %
Total for Expense accounts	5,366.77	3,050.00	3,050.00	3,050.00	2,316.77-	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Total for Resc 0511						
Revenue	7,563.78	3,050.00	3,050.00	3,050.00	-4,513.78	
Expense	5,366.77	3,050.00	3,050.00	3,050.00	-2,316.77	
Calc Ending Balance	2,197.01	.00	.00	.00	2,197.01-	

Fd 01 - General Fund, Resc 0712 - Recreation-General Admin

Starting Balance						
9791	Beginning Fund	623,615.84-				623,615.84
Revenue						
8689	All Othr Fees &	299,806.35	188,742.65	160,013.43	164,813.83	111,063.70- 62.95 %
Expense						
1301	Superintendent	55,749.98	57,207.36	57,207.45	57,458.37	1,457.38 102.61 %
1302	Principal Salar	98,735.73	103,441.68	104,606.19	107,017.21	4,705.95 104.77 %
1304	Asst Principal	9,450.00	10,023.12	10,023.18	10,369.01	573.12 106.06 %
1351	Superintendent,	2,400.00				2,400.00-
	Total for Object 1000	166,335.71	170,672.16	171,836.82	174,844.59	4,336.45
2301	CBO&Busi Managr	111,481.02	28,020.28	17,155.23	17,664.85	83,460.74- 25.13 %
2401	Clerical Salari	25,744.89	10,307.76	8,287.13	8,313.55	15,437.13- 40.04 %
2451	Clerical, Addl.	86.40	100.00	100.00	100.00	13.60 115.74 %
	Total for Object 2000	137,312.31	38,428.04	25,542.36	26,078.40	98,884.27-
3101	St Teach Retire	31,594.05	32,515.87	32,738.31	33,312.81	921.82 102.92 %
3202	Pub Empl Retire	37,119.60	10,242.05	6,757.37	7,132.46	26,877.55- 27.59 %
3312	Oasdi/Fica - CI	8,518.21	2,075.21	1,309.60	1,311.22	6,443.00- 24.36 %
3321	Medicare - Cert	2,478.89	2,409.49	2,426.39	2,468.78	69.40- 97.20 %
3322	Medicare - Clas	1,992.16	544.25	362.37	369.97	1,447.91- 27.32 %
3401	Hlth & Welfare	8,908.39	9,175.64	9,359.17	9,546.33	267.25 103.00 %
3402	Hlth & Welfare	10,760.00	11,082.80	11,304.46	11,530.55	322.80 103.00 %
3501	St Unempl Insur	85.48	82.86	83.44	84.90	2.62- 96.93 %
3502	St Unempl Insur	68.69	18.73	12.44	12.71	49.96- 27.27 %
3601	Workers Comp In	3,198.09	2,492.71	2,610.07	2,761.85	705.38- 77.94 %
3602	Workers Comp In	2,570.15	558.54	385.59	409.46	2,011.61- 21.73 %

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
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Fd 01 - General Fund, Resc 0712 - Recreation-General Admin (continued)

Expense (continued)						
3901	Othr Benefits,	353.75	1,377.72	1,377.66	1,377.66	1,023.97 389.46 %
3902	Othr Benefits,	78.02				78.02-
Total for Object 3000		107,725.48	72,575.87	68,726.87	70,318.70	35,149.61-
Total for Expense accounts		411,373.50	281,676.07	266,106.05	271,241.69	129,697.43-
Total for Resc 0712						
	Starting Balance	623,615.84-	.00	.00	.00	623,615.84
	Revenue	299,806.35	188,742.65	160,013.43	164,813.83	-111,063.70
	Expense	411,373.50	281,676.07	266,106.05	271,241.69	-129,697.43
	Calc Ending Balance	735,182.99-	92,933.42-	106,092.62-	106,427.86-	642,249.57

Fd 01 - General Fund, Resc 1100 - State Lottery

Revenue						
8560	State Lottery R	235,099.94	235,099.94	235,099.94	235,099.94	100.00 %
Expense						
1101	Teacher Salary	129,226.04	113,615.52	112,218.55	110,477.52	15,610.52- 87.92 %
3101	St Teach Retire	50,938.95	71,182.64	71,518.84	72,130.11	20,243.69 139.74 %
3321	Medicare - Cert	7,163.73	5,258.85	5,286.14	5,332.54	1,904.88- 73.41 %
3401	Hlth & Welfare	38,282.00	39,430.46	40,219.06	41,023.45	1,148.46 103.00 %
3501	St Unempl Insur	247.03	181.34	182.28	183.88	65.69- 73.41 %
3601	Workers Comp In	9,242.19	5,431.13	5,675.07	5,952.44	3,811.06- 58.76 %
Total for Object 3000		105,873.90	121,484.42	122,881.39	124,622.42	15,610.52
Total for Expense accounts		235,099.94	235,099.94	235,099.94	235,099.94	.00
Total for Resc 1100						
	Revenue	235,099.94	235,099.94	235,099.94	235,099.94	0.00
	Expense	235,099.94	235,099.94	235,099.94	235,099.94	0.00
	Calc Ending Balance	.00	.00	.00	.00	.00

Fd 01 - General Fund, Resc 1400 - Education Protection Account

Revenue						
Selection	Grouped by Object, Filtered by User Permissions, (Org = 7, Online Status = N, Restricted? = Y, Fd = 01, Obj Lvl = 4, Obj Digits = 1, Visual = N, Description = S, Page Break Lvl = 1)					

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund, Resc 1400 - Education Protection Account						
Revenue (continued)						
8012 Ed Protection A	247,048.00	247,048.00	247,048.00	247,048.00		100.00 %
Expense						
1101 Teacher Salary	186,272.64	184,875.38	182,890.14	181,433.03	1,397.26-	99.25 %
1171 Teacher, Substi	8,237.49				8,237.49-	
Total for Object 1000	194,510.13	184,875.38	182,890.14	181,433.03	9,634.75-	
3101 St Teach Retire	33,529.20	41,031.27	41,957.37	42,883.53	7,502.07	122.37 %
3311 Oasdi/Fica - Ce	423.15				423.15-	
3321 Medicare - Cert	2,888.28	3,125.82	3,203.79	3,274.10	237.54	108.22 %
3401 Hlth & Welfare	11,742.62	12,094.90	12,336.80	12,583.54	352.28	103.00 %
3501 St Unempl Insur	99.60	107.78	110.48	112.90	8.18	108.21 %
3601 Workers Comp In	3,724.10	3,169.15	3,377.42	3,588.90	554.95-	85.10 %
3901 Othr Benefits,	130.92	2,643.70	3,172.00	3,172.00	2,512.78	2,019.32 %
Total for Object 3000	52,537.87	62,172.62	64,157.86	65,614.97	9,634.75	
Total for Expense accounts	247,048.00	247,048.00	247,048.00	247,048.00	.00	
Total for Resc 1400						
Revenue	247,048.00	247,048.00	247,048.00	247,048.00	0.00	
Expense	247,048.00	247,048.00	247,048.00	247,048.00	0.00	
Calc Ending Balance	.00	.00	.00	.00	.00	

Fd 01 - General Fund, Resc 2600 - Expanded Learn Opportunities

Starting Balance						
9791 Beginning Fund	11,505.63				11,505.63-	
Revenue						
8590 All Other State	58,123.00				58,123.00-	
8980 Contrib From Un	23,096.64				23,096.64-	
Total for Revenue accounts and Object 8000	81,219.64	.00	.00	.00	81,219.64-	
Expense						

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
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Fd 01 - General Fund, Resc 2600 - Expanded Learn Opportunities (continued)

Expense (continued)

5807	Consultant Serv	92,725.27				92,725.27-
Total for Resc 2600						
	Starting Balance	11,505.63	.00	.00	.00	11,505.63-
	Revenue	81,219.64	0.00	0.00	0.00	-81,219.64
	Expense	92,725.27	0.00	0.00	0.00	-92,725.27
	Calc Ending Balance	.00	.00	.00	.00	.00

Fd 01 - General Fund, Resc 3310 - Sp-Ed IDEA Basic Grant

Revenue						
8181	Sp Ed Entitl Pe	284,703.06	284,703.06	284,703.06	284,703.06	100.00 %
Expense						
2101	Instructional A	170,283.62	185,947.85	182,856.64	180,732.88	15,664.23 109.20 %
3202	Pub Empl Retire	43,352.26	57,377.20	59,195.82	61,182.53	14,024.94 132.35 %
3312	Oasdi/Fica - Cl	9,058.33	12,450.49	12,830.36	12,831.74	3,392.16 137.45 %
3322	Medicare - Clas	2,118.52	2,911.81	3,000.65	3,000.97	793.29 137.45 %
3402	Hlth & Welfare	32,637.00	20,529.40	20,658.88	20,658.88	12,107.60- 62.90 %
3502	St Unempl Insur	73.10	100.41	103.47	103.48	27.31 137.36 %
3602	Workers Comp In	2,032.03	3,151.40	3,375.84	3,511.18	1,119.37 155.09 %
3902	Othr Benefits,		2,234.50	2,681.40	2,681.40	2,234.50
	Total for Object 3000	89,271.24	98,755.21	101,846.42	103,970.18	9,483.97
5807	Consultant Serv	25,148.20				25,148.20-
	Total for Expense accounts	284,703.06	284,703.06	284,703.06	284,703.06	.00
Total for Resc 3310						
	Revenue	284,703.06	284,703.06	284,703.06	284,703.06	0.00
	Expense	284,703.06	284,703.06	284,703.06	284,703.06	0.00
	Calc Ending Balance	.00	.00	.00	.00	.00

Fd 01 - General Fund, Resc 3315 - Sp Ed-IDEA Preschool Grnt

Revenue						
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Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund, Resc 3315 - Sp Ed-IDEA Preschool Grnt						
Revenue (continued)						
8182 Sp Ed Discretna	8,598.98	8,598.98	8,598.98	8,598.98		100.00 %
Expense						
4310 Instr.Supply/Su	175.01	175.01	175.01	175.01		100.00 %
4315 Test	668.13	668.13	668.13	668.13		100.00 %
Total for Object 4000	843.14	843.14	843.14	843.14	.00	
5807 Consultant Serv	7,020.84	6,990.84	6,990.84	6,990.84	30.00-	99.57 %
5818 Licensing (Soft	735.00	765.00	765.00	765.00	30.00	104.08 %
Total for Object 5000	7,755.84	7,755.84	7,755.84	7,755.84	.00	
Total for Expense accounts	8,598.98	8,598.98	8,598.98	8,598.98	.00	
Total for Resc 3315						
Revenue	8,598.98	8,598.98	8,598.98	8,598.98	0.00	
Expense	8,598.98	8,598.98	8,598.98	8,598.98	0.00	
Calc Ending Balance	.00	.00	.00	.00	.00	

Fd 01 - General Fund, Resc 3327 - Mental Health IDEA						
Revenue						
8182 Sp Ed Discretna	15,340.00	15,340.00	15,340.00	15,340.00		100.00 %
Expense						
1205 Mental Health S	11,591.70	12,040.43	12,032.81	12,024.89	448.73	103.87 %
3101 St Teach Retire	2,317.40	2,495.51	2,495.51	2,495.51	178.11	107.69 %
3321 Medicare - Cert	150.03	163.22	163.22	163.22	13.19	108.79 %
3401 Hlth & Welfare	1,131.76	444.81	444.81	444.81	686.95-	39.30 %
3501 St Unempl Insur	5.20	5.63	5.63	5.63	.43	108.27 %
3601 Workers Comp In	143.91	190.40	198.02	205.94	46.49	132.30 %
Total for Object 3000	3,748.30	3,299.57	3,307.19	3,315.11	448.73-	
Total for Expense accounts	15,340.00	15,340.00	15,340.00	15,340.00	.00	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Total for Resc 3327						
Revenue	15,340.00	15,340.00	15,340.00	15,340.00	0.00	
Expense	15,340.00	15,340.00	15,340.00	15,340.00	0.00	
Calc Ending Balance	.00	.00	.00	.00	.00	

Fd 01 - General Fund, Resc 3345 - Sp Ed IDEA Presch Stf Dev

Revenue						
8182 Sp Ed Discretna	71.39	71.39	71.39	71.39		100.00 %
Expense						
5200 Travel And Conf	71.39	71.39	71.39	71.39		100.00 %
Total for Resc 3345						
Revenue	71.39	71.39	71.39	71.39	0.00	
Expense	71.39	71.39	71.39	71.39	0.00	
Calc Ending Balance	.00	.00	.00	.00	.00	

Fd 01 - General Fund, Resc 3386 - Sp Ed QA&Focuse Monitor

Revenue						
8182 Sp Ed Discretna	30,500.00	30,500.00	30,500.00	30,500.00		100.00 %
Expense						
1151 Teacher,Addl.Co	960.00				960.00-	
1171 Teacher, Substi	240.00				240.00-	
Total for Object 1000	1,200.00	.00	.00	.00	1,200.00-	
3101 St Teach Retire	229.20				229.20-	
3321 Medicare - Cert	16.16				16.16-	
3501 St Unempl Insur	.55				.55-	
3601 Workers Comp In	15.49				15.49-	
Total for Object 3000	261.40	.00	.00	.00	261.40-	
5200 Travel And Conf	21,553.60	27,000.00	27,000.00	27,000.00	5,446.40	125.27 %
5807 Consultant Serv	7,485.00	3,500.00	3,500.00	3,500.00	3,985.00-	46.76 %
Total for Object 5000	29,038.60	30,500.00	30,500.00	30,500.00	1,461.40	
Total for Expense accounts	30,500.00	30,500.00	30,500.00	30,500.00	.00	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Total for Resc 3386						
Revenue	30,500.00	30,500.00	30,500.00	30,500.00	0.00	
Expense	30,500.00	30,500.00	30,500.00	30,500.00	0.00	
Calc Ending Balance	.00	.00	.00	.00	.00	

Fd 01 - General Fund, Resc 4035 - Fed Fnd Teacher Quality

Revenue						
8290	All Other Feder	16,485.00	16,485.00	16,485.00	16,485.00	100.00 %
Expense						
5200	Travel And Conf	8,985.00	16,485.00	16,465.00	16,485.00	7,500.00
5807	Consultant Serv	7,500.00				7,500.00-
	Total for Expense accounts and Object 5000	16,485.00	16,485.00	16,465.00	16,485.00	.00

Total for Resc 4035						
	Revenue	16,485.00	16,485.00	16,485.00	16,485.00	0.00
	Expense	16,485.00	16,485.00	16,465.00	16,485.00	0.00
	Calc Ending Balance	.00	.00	20.00	.00	.00

Fd 01 - General Fund, Resc 4127 - Ttl4 Stud Supp Academic Enrich

Revenue						
8290	All Other Feder	10,000.00	10,000.00	10,000.00	10,000.00	100.00 %
Expense						
4310	Instr.Supply/Su	2,998.00	10,000.00	10,000.00	10,000.00	7,002.00
5818	Licensing (Soft	7,002.00				7,002.00-
	Total for Expense accounts	10,000.00	10,000.00	10,000.00	10,000.00	.00

Total for Resc 4127						
	Revenue	10,000.00	10,000.00	10,000.00	10,000.00	0.00
	Expense	10,000.00	10,000.00	10,000.00	10,000.00	0.00
	Calc Ending Balance	.00	.00	.00	.00	.00

Fd 01 - General Fund, Resc 4201 - Title III Immigrant Ed Pr

Revenue						
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Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund, Resc 4201 - Title III Immigrant Ed Pr						
Revenue (continued)						
8290 All Other Feder	2,521.00				2,521.00-	
Expense						
1101 Teacher Salary	1,009.08				1,009.08-	
3101 St Teach Retire	187.40				187.40-	
3321 Medicare - Cert	13.95				13.95-	
3401 Hlth & Welfare	96.71				96.71-	
3501 St Unempl Insur	.48				.48-	
3601 Workers Comp In	13.38				13.38-	
Total for Object 3000	311.92	.00	.00	.00	311.92-	
5200 Travel And Conf	1,200.00				1,200.00-	
Total for Expense accounts	2,521.00	.00	.00	.00	2,521.00-	
Total for Resc 4201						
Revenue	2,521.00	0.00	0.00	0.00	-2,521.00	
Expense	2,521.00	0.00	0.00	0.00	-2,521.00	
Calc Ending Balance	.00	.00	.00	.00	.00	

Fd 01 - General Fund, Resc 4203 - Title III (LEP) Stud Prg						
Revenue						
8290 All Other Feder	2,345.00				2,345.00-	
Expense						
5818 Licensing (Soft	2,345.00				2,345.00-	
Total for Resc 4203						
Revenue	2,345.00	0.00	0.00	0.00	-2,345.00	
Expense	2,345.00	0.00	0.00	0.00	-2,345.00	
Calc Ending Balance	.00	.00	.00	.00	.00	

Fd 01 - General Fund, Resc 6054 - Early Ed Teacher Dev Eetd Grnt						
Revenue						
8590 All Other State	6,000.00				6,000.00-	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
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Fd 01 - General Fund, Resc 6054 - Early Ed Teacher Dev Eetd Grnt (continued)

Expense

2101	Instructional A	4,368.54				4,368.54-
3202	Pub Empl Retire	1,122.60				1,122.60-
3312	Oasdi/Fica - Cl	257.34				257.34-
3322	Medicare - Clas	60.18				60.18-
3402	Hlth & Welfare	131.52				131.52-
3502	St Unempl Insur	2.10				2.10-
3602	Workers Comp In	57.72				57.72-
Total for Object 3000		1,631.46	.00	.00	.00	1,631.46-
Total for Expense accounts		6,000.00	.00	.00	.00	6,000.00-

Total for Resc 6054						
	Revenue	6,000.00	0.00	0.00	0.00	-6,000.00
	Expense	6,000.00	0.00	0.00	0.00	-6,000.00
	Calc Ending Balance	.00	.00	.00	.00	.00

Fd 01 - General Fund, Resc 6300 - Lottery:Instruct Material

Starting Balance

9791	Beginning Fund	57,059.46				57,059.46-
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Revenue

8560	State Lottery R	109,356.13	109,356.13	109,356.13	109,356.13	100.00 %
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Expense

4100	Aprvd Txbks/Co	24,460.78	31,209.90	70,000.00		6,749.12	127.59 %
4310	Instr.Supply/Su	21,026.44	1,689.00			19,337.44-	8.03 %
Total for Object 4000		45,487.22	32,898.90	70,000.00	.00	12,588.32-	
5300	Dues And Member	4,200.00				4,200.00-	
5818	Licensing (Soft	27,614.80	46,997.50	121,280.00	100,000.00	19,382.70	170.19 %
Total for Object 5000		31,814.80	46,997.50	121,280.00	100,000.00	15,182.70	
Total for Expense accounts		77,302.02	79,896.40	191,280.00	100,000.00	2,594.38	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Total for Resc 6300						
Starting Balance	57,059.46	.00	.00	.00	57,059.46-	
Revenue	109,356.13	109,356.13	109,356.13	109,356.13	0.00	
Expense	77,302.02	79,896.40	191,280.00	100,000.00	2,594.38	
Calc Ending Balance	89,113.57	29,459.73	81,923.87-	9,356.13	59,653.84-	

Fd 01 - General Fund, Resc 6388 - K-12 Strong Workforce Program

Revenue						
8590 All Other State	21,092.75				21,092.75-	
Expense						
4310 Instr.Supply/Su	3,495.09				3,495.09-	
4410 Inventoried Ins	17,597.66				17,597.66-	
Total for Expense accounts and Object 4000	21,092.75	.00	.00	.00	21,092.75-	

Total for Resc 6388						
Revenue	21,092.75	0.00	0.00	0.00	-21,092.75	
Expense	21,092.75	0.00	0.00	0.00	-21,092.75	
Calc Ending Balance	.00	.00	.00	.00	.00	

Fd 01 - General Fund, Resc 6500 - Special Education

Revenue						
8097 Property Taxes	1,103,717.06	1,103,717.06	1,103,717.06	1,103,717.06		100.00 %
8677 Interagency Svc	237,674.24	237,674.24	237,674.24	237,674.24		100.00 %
8980 Contrib From Un	6,074,349.08	5,623,629.34	5,701,177.54	5,799,869.85	450,719.74-	92.58 %
Total for Revenue accounts and Object 8000	7,415,740.38	6,965,020.64	7,042,568.84	7,141,261.15	450,719.74-	
Expense						
1101 Teacher Salary	2,380,932.60	2,029,977.80	2,050,356.30	2,063,752.07	350,954.80-	85.26 %
1151 Teacher,Addl.Co	3,994.11	3,857.26	3,857.26	3,857.26	136.85-	96.57 %
1171 Teacher, Substi	30,585.74	35,688.18	35,688.18	35,688.18	5,102.44	116.68 %
1303 Director Salary	209,206.76	226,586.03	222,986.15	222,986.15	17,379.27	108.31 %
1353 Director, Addl.	777.60	712.80	712.80	712.80	64.80-	91.67 %

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund, Resc 6500 - Special Education (continued)						
Expense (continued)						
Total for Object 1000	2,625,496.81	2,296,822.07	2,313,600.69	2,326,996.46	328,674.74-	
2101 Instructional A	942,346.73	948,946.53	952,923.71	958,505.95	6,599.80	100.70 %
2121 Occupational Th	271,608.05	283,840.92	284,979.36	284,979.36	12,232.87	104.50 %
2123 Behavior Techni	299,472.45	254,483.72	260,119.75	260,246.10	44,988.73-	84.98 %
2124 Behavior Manage	169,163.00	176,734.03	176,805.02	182,893.16	7,571.03	104.48 %
2151 Instruct.Aide,A	7,015.34	10,202.12	10,202.12	10,202.12	3,186.78	145.43 %
2153 Behavior Techni	2,149.63	2,399.40	2,399.40	2,399.40	249.77	111.62 %
2154 Behavior Manage	274.83	274.83	274.83	274.83		100.00 %
2171 Instruct.Aide,	18,308.00	34,434.21	34,434.21	34,434.21	16,126.21	188.08 %
2401 Clerical Salari	98,217.72	103,397.67	105,516.00	105,878.35	5,179.95	105.27 %
2451 Clerical, Addl.	2,900.00	2,900.00	2,900.00	2,900.00		100.00 %
2471 Clerical, Subst	1,900.00	1,900.00	1,900.00	1,900.00		100.00 %
Total for Object 2000	1,813,355.75	1,819,513.43	1,832,454.40	1,844,613.48	6,157.68	
3101 St Teach Retire	471,299.91	409,753.40	412,137.02	413,877.86	61,546.51-	86.94 %
3201 Publ Empl Retir	31,883.37	29,246.82	30,493.04	32,699.52	2,636.55-	91.73 %
3202 Pub Empl Retire	488,248.58	468,007.10	472,995.89	491,881.72	20,241.48-	95.85 %
3311 Oasdi/Fica - Ce	6,163.87	6,845.30	7,126.24	7,390.80	681.43	111.06 %
3312 Oasdi/Fica - Cl	120,684.40	106,024.81	107,820.01	108,195.27	14,659.59-	87.85 %
3321 Medicare - Cert	36,201.22	31,049.10	31,315.40	31,506.77	5,152.12-	85.77 %
3322 Medicare - Clas	28,224.63	24,805.31	25,226.19	25,402.23	3,419.32-	87.89 %
3401 Hlth & Welfare	196,886.58	203,958.89	208,038.08	212,198.85	7,072.31	103.59 %
3402 Hlth & Welfare	266,191.50	307,793.36	313,949.23	320,228.20	41,601.86	115.63 %
3501 St Unempl Insur	1,149.49	1,070.64	1,079.83	1,086.43	78.85-	93.14 %
3502 St Unempl Insur	973.30	855.25	869.78	875.82	118.05-	87.87 %
3601 Workers Comp In	40,333.26	32,950.26	34,523.20	36,092.29	7,383.00-	81.70 %
3602 Workers Comp In	35,731.25	26,191.40	27,516.43	28,795.82	9,539.85-	73.30 %
3701 Opeb, Allocated	20,251.42	21,860.15	21,860.15	21,860.15	1,608.73	107.94 %
3702 Opeb, Allocated	16,604.10	15,348.11	15,348.11	15,348.11	1,255.99-	92.44 %

Account Object Code		2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund, Resc 6500 - Special Education (continued)							
Expense (continued)							
3901	Othr Benefits,	6,730.11	7,599.10	9,118.24	9,118.24	868.99	112.91 %
3902	Othr Benefits,	40,714.01	30,820.60	36,984.69	36,984.69	9,893.41-	75.70 %
Total for Object 3000		1,808,271.00	1,724,179.60	1,756,401.53	1,793,542.77	84,091.40-	
4230	Othr Books-No S	119.92				119.92-	
4310	Instr.Supply/Su	10,971.91	4,478.00	4,578.00	4,678.00	6,493.91-	40.81 %
4315	Test	18,740.86	28,496.50	28,478.18	28,464.40	9,755.64	152.06 %
4350	Non Instruction	1,836.77	87.24	87.24	87.24	1,749.53-	4.75 %
4354	Printing	40.00				40.00-	
4355	Food For Meetin	500.00				500.00-	
4410	Inventoried Ins	10,001.87	10,141.00	10,141.00	10,141.00	139.13	101.39 %
Total for Object 4000		42,211.33	43,202.74	43,284.42	43,370.64	991.41	
5100	Subagreements F	238,111.56	270,000.00	270,000.00	270,000.00	31,888.44	113.39 %
5200	Travel And Conf	19,151.31	5,000.00	7,500.00	5,000.00	14,151.31-	26.11 %
5300	Dues And Member	2,158.44	267.00	267.00	267.00	1,891.44-	12.37 %
5807	Consultant Serv	452,192.55	303,215.80	305,815.80	320,201.60	148,976.75-	67.05 %
5818	Licensing (Soft	7,093.67	9,170.00	9,195.00	8,505.00	2,076.33	129.27 %
5819	Other Svc./Oper	1,498.71				1,498.71-	
5822	Legal Fees - Ot	40,000.00	25,000.00	25,000.00	25,000.00	15,000.00-	62.50 %
5843	Spec.Ed.Transp.	101,129.25	108,650.00	108,650.00	108,650.00	7,520.75	107.44 %
5844	Field Trip/Asse	1,082.95	1,000.00	1,000.00	1,000.00	82.95-	92.34 %
5851	Special Ed. Tui	86,899.38	50,000.00	50,400.00	50,600.00	36,899.38-	57.54 %
5852	Special Ed. Rel	68,328.01	200,000.00	210,000.00	250,000.00	131,671.99	292.71 %
5906	Postage	110.00				110.00-	
Total for Object 5000		1,017,755.83	972,302.80	987,827.80	1,039,223.60	45,453.03-	
7142	Othr Tuit Ex-Co	108,649.66	109,000.00	109,000.00	109,000.00	350.34	100.32 %
Total for Expense accounts		7,415,740.38	6,965,020.64	7,042,568.84	7,156,746.95	450,719.74-	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Total for Resc 6500						
Revenue	7,415,740.38	6,965,020.64	7,042,568.84	7,141,261.15	-450,719.74	
Expense	7,415,740.38	6,965,020.64	7,042,568.84	7,156,746.95	-450,719.74	
Calc Ending Balance	.00	.00	.00	15,485.80-	.00	

Fd 01 - General Fund, Resc 6546 - Mental Health-Related Services

Revenue						
8590	All Other State	99,457.00	99,457.00	99,457.00	99,457.00	100.00 %
Expense						
1205	Mental Health S	72,949.64	68,523.52	68,452.13	68,377.90	4,426.12- 93.93 %
3101	St Teach Retire	13,933.38	23,395.46	23,395.45	23,395.45	9,462.08 167.91 %
3321	Medicare - Cert	1,649.30	1,530.20	1,530.20	1,530.20	119.10- 92.78 %
3401	Hlth & Welfare	8,740.00	4,170.01	4,170.01	4,170.01	4,569.99- 47.71 %
3501	St Unempl Insur	56.87	52.77	52.77	52.77	4.10- 92.79 %
3601	Workers Comp In	2,127.81	1,785.04	1,856.44	1,930.67	342.77- 83.89 %
	Total for Object 3000	26,507.36	30,933.48	31,004.87	31,079.10	4,426.12
	Total for Expense accounts	99,457.00	99,457.00	99,457.00	99,457.00	.00

Total for Resc 6546						
	Revenue	99,457.00	99,457.00	99,457.00	99,457.00	0.00
	Expense	99,457.00	99,457.00	99,457.00	99,457.00	0.00
	Calc Ending Balance	.00	.00	.00	.00	.00

Fd 01 - General Fund, Resc 6547 - SpEd Early Intrvsn Preschool

Revenue						
8590	All Other State	48,503.00	48,503.00	48,503.00	48,503.00	100.00 %
Expense						
1101	Teacher Salary	31,221.02	36,309.86	36,023.30	35,643.57	5,088.84 116.30 %
3101	St Teach Retire	6,667.24	4,845.33	4,845.37	4,845.37	1,821.91- 72.67 %
3201	Publ Empl Retir	3,927.59	3,988.20	4,158.14	4,459.03	60.61 101.54 %
3311	Oasdi/Fica - Ce	984.51	933.44	971.76	1,007.84	51.07- 94.81 %
3321	Medicare - Cert	836.97	586.15	595.11	603.55	250.82- 70.03 %

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
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Fd 01 - General Fund, Resc 6547 - SpEd Early Intrvsn Preschool (continued)

Expense (continued)

3401	Hlth & Welfare	3,953.00	1,051.00	1,051.00	1,051.00	2,902.00-	26.59 %
3501	St Unempl Insur	28.86	20.22	20.53	20.82	8.64-	70.06 %
3601	Workers Comp In	883.81	589.10	622.03	656.06	294.71-	66.65 %
3901	Othr Benefits,		179.70	215.76	215.76	179.70	
Total for Object 3000		17,281.98	12,193.14	12,479.70	12,859.43	5,088.84-	
Total for Expense accounts		48,503.00	48,503.00	48,503.00	48,503.00	.00	

Total for Resc 6547							
	Revenue	48,503.00	48,503.00	48,503.00	48,503.00	0.00	
	Expense	48,503.00	48,503.00	48,503.00	48,503.00	0.00	
	Calc Ending Balance	.00	.00	.00	.00	.00	

Fd 01 - General Fund, Resc 6690 - T.U.P.E. Grades 6-12

Revenue							
8590	All Other State	1,500.00	1,500.00	1,500.00	1,500.00		100.00 %
Expense							
4310	Instr.Supply/Su	500.00	500.00	500.00	500.00		100.00 %
5818	Licensing (Soft	1,000.00	1,000.00	1,000.00	1,000.00		100.00 %
Total for Expense accounts		1,500.00	1,500.00	1,500.00	1,500.00	.00	

Total for Resc 6690							
	Revenue	1,500.00	1,500.00	1,500.00	1,500.00	0.00	
	Expense	1,500.00	1,500.00	1,500.00	1,500.00	0.00	
	Calc Ending Balance	.00	.00	.00	.00	.00	

Fd 01 - General Fund, Resc 6762 - Arts Music Instructional Mat

Starting Balance							
9791	Beginning Fund	270,476.26				270,476.26-	
Expense							
4110	Approved St/Boa		982.12			982.12	
4220	Library Books	1,393.14				1,393.14-	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund, Resc 6762 - Arts Music Instructional Mat (continued)						
Expense (continued)						
4310 Instr.Supply/Su	29,365.12	6,000.00			23,365.12-	20.43 %
4410 Inventoried Ins	234.38				234.38-	
Total for Object 4000	30,992.64	6,982.12	.00	.00	24,010.52-	
5200 Travel And Conf	38,180.85				38,180.85-	
5300 Dues And Member	549.00				549.00-	
5807 Consultant Serv	21,250.00				21,250.00-	
5818 Licensing (Soft	88,230.70	80,426.95			7,803.75-	91.16 %
5844 Field Trip/Asse	3,864.00				3,864.00-	
Total for Object 5000	152,074.55	80,426.95	.00	.00	71,647.60-	
Total for Expense accounts	183,067.19	87,409.07	.00	.00	95,658.12-	
Total for Resc 6762						
Starting Balance	270,476.26	.00	.00	.00	270,476.26-	
Expense	183,067.19	87,409.07	0.00	0.00	-95,658.12	
Calc Ending Balance	87,409.07	87,409.07-	.00	.00	174,818.14-	

Fd 01 - General Fund, Resc 6770 - Prop 28 Arts Music in Schools						
Starting Balance						
9791 Beginning Fund	145,993.00				145,993.00-	
Revenue						
8590 All Other State	138,983.00	138,983.00	138,983.00	138,983.00		100.00 %
Expense						
1101 Teacher Salary		107,778.70	111,996.17	115,584.44	107,778.70	
3101 St Teach Retire		20,585.74	21,391.28	22,076.63	20,585.74	
3321 Medicare - Cert		1,464.77	1,522.64	1,573.06	1,464.77	
3401 Hlth & Welfare		4,587.62	4,587.62	4,587.62	4,587.62	
3501 St Unempl Insur		50.51	52.52	54.25	50.51	
3601 Workers Comp In		1,570.67	1,697.42	1,821.84	1,570.67	
Total for Object 3000	.00	28,259.31	29,251.48	30,113.40	28,259.31	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
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Fd 01 - General Fund, Resc 6770 - Prop 28 Arts Music in Schools (continued)

Expense (continued)

4310 Instr.Supply/Su		29,198.60	29,198.60	29,198.60		29,198.60
Total for Expense accounts	.00	165,236.61	170,446.25	174,896.44		165,236.61

Total for Resc 6770						
Starting Balance	145,993.00	.00	.00	.00		145,993.00-
Revenue	138,983.00	138,983.00	138,983.00	138,983.00		0.00
Expense	0.00	165,236.61	170,446.25	174,896.44		165,236.61
Calc Ending Balance	284,976.00	26,253.61-	31,463.25-	35,913.44-		311,229.61-

Fd 01 - General Fund, Resc 7032 - 2022 Kitchen Infrastr Training

Starting Balance

9791 Beginning Fund	69,286.69					69,286.69-
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Expense

4350 Non Instruction	4,284.98					4,284.98-
4450 Invntrd Non-Ins	60,541.71					60,541.71-
Total for Object 4000	64,826.69	.00	.00	.00		64,826.69-
5807 Consultant Serv	500.00					500.00-
5818 Licensing (Soft	3,960.00					3,960.00-
Total for Object 5000	4,460.00	.00	.00	.00		4,460.00-
Total for Expense accounts	69,286.69	.00	.00	.00		69,286.69-

Total for Resc 7032						
Starting Balance	69,286.69	.00	.00	.00		69,286.69-
Expense	69,286.69	0.00	0.00	0.00		-69,286.69
Calc Ending Balance	.00	.00	.00	.00		.00

Fd 01 - General Fund, Resc 7034 - Commercial Dishwasher Grant

Starting Balance

9791 Beginning Fund	44,304.00					44,304.00-
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Expense

4450 Invntrd Non-Ins	30,000.00					30,000.00-
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Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
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Fd 01 - General Fund, Resc 7034 - Commercial Dishwasher Grant (continued)

Expense (continued)

5807	Consultant Serv	800.00				800.00-
Total for Expense accounts		30,800.00	.00	.00	.00	30,800.00-

Total for Resc 7034						
	Starting Balance	44,304.00	.00	.00	.00	44,304.00-
	Expense	30,800.00	0.00	0.00	0.00	-30,800.00
	Calc Ending Balance	13,504.00	.00	.00	.00	13,504.00-

Fd 01 - General Fund, Resc 7415 - Class Sch Empl Summer Asst Prg

Revenue						
8590	All Other State	105,886.00	80,000.00	80,000.00	80,000.00	25,886.00- 75.55 %
Expense						
2101	Instructional A	105,886.00	73,287.00	73,287.00	73,287.00	32,599.00- 69.21 %
3312	Oasdi/Fica - Cl		4,543.79	4,543.79	4,543.79	4,543.79
3322	Medicare - Clas		1,062.66	1,062.66	1,062.66	1,062.66
3502	St Unempl Insur		36.65	36.64	36.65	36.65
3602	Workers Comp In		1,069.90	1,069.90	1,069.90	1,069.90
Total for Object 3000		.00	6,713.00	6,712.99	6,713.00	6,713.00
Total for Expense accounts		105,886.00	80,000.00	79,999.99	80,000.00	25,886.00-

Total for Resc 7415						
	Revenue	105,886.00	80,000.00	80,000.00	80,000.00	-25,886.00
	Expense	105,886.00	80,000.00	79,999.99	80,000.00	-25,886.00
	Calc Ending Balance	.00	.00	.01	.00	.00

Fd 01 - General Fund, Resc 7690 - STRS State On Behalf GASB 68

Revenue						
8590	All Other State	1,677,170.00	1,765,344.00	1,765,344.00	1,765,344.00	88,174.00 105.26 %
Expense						
3101	St Teach Retire	1,673,397.00	1,761,373.00	1,761,373.00	1,761,373.00	87,976.00 105.26 %

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
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Fd 01 - General Fund, Resc 7690 - STRS State On Behalf GASB 68 (continued)

Expense (continued)						
3102 St Teach Retire	3,773.00	3,971.00	3,971.00	3,971.00	198.00	105.25 %
Total for Expense accounts and Object 3000	1,677,170.00	1,765,344.00	1,765,344.00	1,765,344.00	88,174.00	

Total for Resc 7690						
Revenue	1,677,170.00	1,765,344.00	1,765,344.00	1,765,344.00	88,174.00	
Expense	1,677,170.00	1,765,344.00	1,765,344.00	1,765,344.00	88,174.00	
Calc Ending Balance	.00	.00	.00	.00	.00	

Fd 01 - General Fund, Resc 7810 - Other State

Revenue						
8590 All Other State	7,367.00				7,367.00-	
Expense						
5818 Licensing (Soft		7,367.00			7,367.00	
Total for Resc 7810						
Revenue	7,367.00	0.00	0.00	0.00	-7,367.00	
Expense	0.00	7,367.00	0.00	0.00	7,367.00	
Calc Ending Balance	7,367.00	7,367.00-	.00	.00	14,734.00-	

Fd 01 - General Fund, Resc 8150 - Ongoing & Major Maint

Revenue						
8980 Contrib From Un	1,099,847.70	1,239,554.17	1,115,250.85	1,190,456.37	139,706.47	112.70 %
Expense						
1301 Superintendent	13,937.50	14,301.84	14,301.86	14,364.59	364.34	102.61 %
1351 Superintendent,	600.00				600.00-	
Total for Object 1000	14,537.50	14,301.84	14,301.86	14,364.59	235.66-	
2201 Maintenance/Ope	211,113.94	216,802.08	216,802.40	217,583.74	5,688.14	102.69 %
2251 Maint/Oper, Add	3,080.20				3,080.20-	
2271 Maint/Opera, Su	19,000.00				19,000.00-	
2301 CBO&Busi Managr	51,433.75	52,709.04	51,908.92	53,947.39	1,275.29	102.48 %
2304 Manager Of Main	174,331.14	185,355.00	185,354.80	186,064.39	11,023.86	106.32 %

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund, Resc 8150 - Ongoing & Major Maint (continued)						
Expense (continued)						
2354 Manager Maint G	880.20				880.20-	
Total for Object 2000	459,839.23	454,866.12	454,066.12	457,595.52	4,973.11-	
3101 St Teach Retire	2,797.66	2,731.66	2,731.65	2,743.63	66.00-	97.64 %
3202 Pub Empl Retire	117,756.67	121,440.01	121,632.46	126,683.14	3,683.34	103.13 %
3311 Oasdi/Fica - Ce	315.21				315.21-	
3312 Oasdi/Fica - Cl	25,362.17	24,799.33	24,799.33	24,882.98	562.84-	97.78 %
3321 Medicare - Cert	304.23	197.31	197.31	198.17	106.92-	64.86 %
3322 Medicare - Clas	6,643.86	6,035.51	6,024.19	6,072.62	608.35-	90.84 %
3401 Hlth & Welfare	829.89	854.79	871.88	889.32	24.90	103.00 %
3402 Hlth & Welfare	50,361.78	51,872.64	52,910.09	53,968.29	1,510.86	103.00 %
3501 St Unempl Insur	10.49	6.71	6.71	6.74	3.78-	63.97 %
3502 St Unempl Insur	229.12	208.12	207.73	209.40	21.00-	90.83 %
3601 Workers Comp In	391.09	208.42	216.77	226.42	182.67-	53.29 %
3602 Workers Comp In	5,927.74	6,628.78	6,881.82	7,212.62	701.04	111.83 %
3701 Opeb, Allocated	1,575.00	2,207.00	2,207.00	2,207.00	632.00	140.13 %
3702 Opeb, Allocated	3,150.00	4,414.00	4,414.00	4,414.00	1,264.00	140.13 %
3901 Othr Benefits,		250.08	250.08	250.08	250.08	
3902 Othr Benefits,	313.83				313.83-	
Total for Object 3000	215,968.74	221,854.36	223,351.02	229,964.41	5,885.62	
4350 Non Instruction	105,853.36	167,492.27	107,492.27	107,492.27	61,638.91	158.23 %
4352 Gas And Oil	8,650.00	8,909.50	8,909.50	8,909.50	259.50	103.00 %
4357 Menstrual Produ	908.91	936.18	936.18	936.18	27.27	103.00 %
4450 Invntrd Non-Ins	76,326.50	81,897.55	81,897.55	81,897.55	5,571.05	107.30 %
Total for Object 4000	191,738.77	259,235.50	199,235.50	199,235.50	67,496.73	
5200 Travel And Conf	50.00	51.50	51.50	51.50	1.50	103.00 %
5450 Other Insurance	5,000.00	5,150.00	5,150.00	5,150.00	150.00	103.00 %
5615 Rental/Lease Of	2,500.00	2,575.00	2,575.00	2,575.00	75.00	103.00 %
5630 Build/Grounds R	174,362.57	179,593.44	179,593.44	179,593.44	5,230.87	103.00 %

Selection Grouped by Object, Filtered by User Permissions, (Org = 7, Online Status = N, Restricted? = Y, Fd = 01, Obj Lvl = 4, Obj Digits = 1, Visual = N, Description = S, Page Break Lvl = 1)

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund, Resc 8150 - Ongoing & Major Maint (continued)						
Expense (continued)						
5635 Contract Equipm	19,165.43	19,740.39	19,740.39	19,740.39	574.96	103.00 %
5807 Consultant Serv	6,000.00	6,180.00	6,180.00	6,180.00	180.00	103.00 %
5818 Licensing (Soft	3,170.33	3,265.44	3,265.44	3,265.44	95.11	103.00 %
5819 Other Svc./Oper	7,515.13	7,740.58	7,740.58	7,740.58	225.45	103.00 %
Total for Object 5000	217,763.46	224,296.35	224,296.35	224,296.35	6,532.89	
6410 New Equipment		65,000.00		65,000.00	65,000.00	
Total for Expense accounts	1,099,847.70	1,239,554.17	1,115,250.85	1,190,456.37	139,706.47	
Total for Resc 8150						
Revenue	1,099,847.70	1,239,554.17	1,115,250.85	1,190,456.37	139,706.47	
Expense	1,099,847.70	1,239,554.17	1,115,250.85	1,190,456.37	139,706.47	
Calc Ending Balance	.00	.00	.00	.00	.00	

Fd 01 - General Fund, Resc 8210 - Student Activity Fund-ASB						
Starting Balance						
9791 Beginning Fund	21,771.88				21,771.88-	
Revenue						
8699 All Other Local	42,000.00				42,000.00-	
Expense						
4350 Non Instruction	42,000.00				42,000.00-	
Total for Resc 8210						
Starting Balance	21,771.88	.00	.00	.00	21,771.88-	
Revenue	42,000.00	0.00	0.00	0.00	-42,000.00	
Expense	42,000.00	0.00	0.00	0.00	-42,000.00	
Calc Ending Balance	21,771.88	.00	.00	.00	21,771.88-	

Fd 01 - General Fund, Resc 9001 - Field Trip						
Starting Balance						
9791 Beginning Fund	76,048.99				76,048.99-	
Revenue						
8699 All Other Local	674,075.12	686,585.52	686,585.52	686,585.52	12,510.40	101.86 %

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund, Resc 9001 - Field Trip (continued)						
Expense						
1151 Teacher,Addl.Co	30,900.00	30,900.00	30,900.00	30,900.00		100.00 %
1171 Teacher, Substi	2,475.02	1,800.00	1,800.00	1,800.00	675.02-	72.73 %
1251 Counselor,Addl.	8,700.00	8,700.00	8,700.00	8,700.00		100.00 %
1252 Psych Add Comp	1,200.00	1,200.00	1,200.00	1,200.00		100.00 %
1352 Principal,Addl.	3,300.00	3,300.00	3,300.00	3,300.00		100.00 %
Total for Object 1000	46,575.02	45,900.00	45,900.00	45,900.00	675.02-	
2151 Instruct.Aide,A	4,317.41	4,317.41	4,317.41	4,317.41		100.00 %
2251 Maint/Oper, Add	5,873.69	5,873.69	5,873.69	5,873.69		100.00 %
Total for Object 2000	10,191.10	10,191.10	10,191.10	10,191.10	.00	
3101 St Teach Retire	8,766.71	8,766.71	8,766.71	8,766.71		100.00 %
3202 Pub Empl Retire	81.47	81.47	81.47	81.47		100.00 %
3312 Oasdi/Fica - Cl	564.40	564.40	564.40	564.40		100.00 %
3321 Medicare - Cert	654.90	645.12	645.12	645.12	9.78-	98.51 %
3322 Medicare - Clas	131.98	131.98	131.98	131.98		100.00 %
3501 St Unempl Insur	70.29	69.96	69.96	69.96	.33-	99.53 %
3502 St Unempl Insur	15.36	15.36	15.36	15.36		100.00 %
3601 Workers Comp In	679.07	669.68	669.68	669.68	9.39-	98.62 %
3602 Workers Comp In	138.11	143.15	143.15	143.15	5.04	103.65 %
Total for Object 3000	11,102.29	11,087.83	11,087.83	11,087.83	14.46-	
4310 Instr.Supply/Su	460.00				460.00-	
4350 Non Instruction	52,511.03	52,101.68	52,101.68	52,101.68	409.35-	99.22 %
Total for Object 4000	52,971.03	52,101.68	52,101.68	52,101.68	869.35-	
5200 Travel And Conf	1,858.79	1,894.97	1,894.97	1,894.97	36.18	101.95 %
5807 Consultant Serv	23,781.53	23,781.53	23,781.53	23,781.53		100.00 %
5839 Tb & Fingerprin	45.00				45.00-	
5844 Field Trip/Asse	566,339.34	607,404.90	614,483.95	614,483.95	41,065.56	107.25 %
5906 Postage	26.72				26.72-	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
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Fd 01 - General Fund, Resc 9001 - Field Trip (continued)

Expense (continued)						
Total for Object 5000	592,051.38	633,081.40	640,160.45	640,160.45	41,030.02	
Total for Expense accounts	712,890.82	752,362.01	759,441.06	759,441.06	39,471.19	
Total for Resc 9001						
Starting Balance	76,048.99	.00	.00	.00	76,048.99-	
Revenue	674,075.12	686,585.52	686,585.52	686,585.52	12,510.40	
Expense	712,890.82	752,362.01	759,441.06	759,441.06	39,471.19	
Calc Ending Balance	37,233.29	65,776.49-	72,855.54-	72,855.54-	103,009.78-	

Fd 01 - General Fund, Resc 9002 - Kenny Wells Fund Crocker

Starting Balance						
9791 Beginning Fund	2,760.70				2,760.70-	
Expense						
4350 Non Instruction	2,760.00	2,760.70	2,760.70	2,760.70	.70	100.03 %
Total for Resc 9002						
Starting Balance	2,760.70	.00	.00	.00	2,760.70-	
Expense	2,760.00	2,760.70	2,760.70	2,760.70	0.70	
Calc Ending Balance	.70	2,760.70-	2,760.70-	2,760.70-	2,761.40-	

Fd 01 - General Fund, Resc 9003 - PE Crocker

Starting Balance						
9791 Beginning Fund	6,143.18				6,143.18-	
Revenue						
8699 All Other Local	8,753.51	9,078.35	9,078.35	9,078.35	324.84	103.71 %
Expense						
4310 Instr.Supply/Su	13,071.53	11,004.04	11,004.04	11,004.04	2,067.49-	84.18 %
5818 Licensing (Soft	2,150.00	2,150.00	2,150.00	2,150.00		100.00 %
Total for Expense accounts	15,221.53	13,154.04	13,154.04	13,154.04	2,067.49-	

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Total for Resc 9003						
Starting Balance	6,143.18	.00	.00	.00	6,143.18-	
Revenue	8,753.51	9,078.35	9,078.35	9,078.35	324.84	
Expense	15,221.53	13,154.04	13,154.04	13,154.04	-2,067.49	
Calc Ending Balance	324.84-	4,075.69-	4,075.69-	4,075.69-	3,750.85-	

Fd 01 - General Fund, Resc 9005 - Dylan's Kindness Fund Crocker

Starting Balance						
9791 Beginning Fund	2.93				2.93-	
Revenue						
8699 All Other Local	275.00	275.00	275.00	275.00		100.00 %
Expense						
4350 Non Instruction	278.24	278.24	278.24	278.24		100.00 %
Total for Resc 9005						
Starting Balance	2.93	.00	.00	.00	2.93-	
Revenue	275.00	275.00	275.00	275.00	0.00	
Expense	278.24	278.24	278.24	278.24	0.00	
Calc Ending Balance	.31-	3.24-	3.24-	3.24-	2.93-	

Fd 01 - General Fund, Resc 9010 - Other Local

Revenue						
8621 Parcel Taxes	2,592,218.61	2,592,218.61	2,592,218.61	2,592,218.61		100.00 %
Expense						
1101 Teacher Salary	1,963,608.05	1,996,359.06	1,984,520.96	1,974,406.58	32,751.01	101.67 %
1171 Teacher, Substi	7,362.05				7,362.05-	
Total for Object 1000	1,970,970.10	1,996,359.06	1,984,520.96	1,974,406.58	25,388.96	
3101 St Teach Retire	377,024.09	349,453.98	355,100.90	359,485.15	27,570.11-	92.69 %
3311 Oasdi/Fica - Ce	644.03				644.03-	
3321 Medicare - Cert	27,930.73	25,707.87	26,138.50	26,468.70	2,222.86-	92.04 %
3401 Hlth & Welfare	185,543.64	191,109.95	194,932.15	198,830.78	5,566.31	103.00 %
3501 St Unempl Insur	1,025.01	886.47	901.33	912.71	138.54-	86.48 %
3601 Workers Comp In	26,458.26	26,692.08	28,214.05	29,703.97	233.82	100.88 %
3901 Othr Benefits,	2,622.75	2,009.20	2,410.72	2,410.72	613.55-	76.61 %

Account Object Code	2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
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Fd 01 - General Fund, Resc 9010 - Other Local (continued)

Expense (continued)						
Total for Object 3000	621,248.51	595,859.55	607,697.65	617,812.03	25,388.96-	
Total for Expense accounts	2,592,218.61	2,592,218.61	2,592,218.61	2,592,218.61	.00	
Total for Resc 9010						
Revenue	2,592,218.61	2,592,218.61	2,592,218.61	2,592,218.61	0.00	
Expense	2,592,218.61	2,592,218.61	2,592,218.61	2,592,218.61	0.00	
Calc Ending Balance	.00	.00	.00	.00	.00	

Fd 01 - General Fund, Resc 9016 - AB 841-Calshape

Starting Balance						
9791 Beginning Fund	90,568.50				90,568.50-	
Expense						
4350 Non Instruction	6,110.00	6,293.32	6,293.32	6,293.32	183.32	103.00 %
5630 Build/Grounds R	19,930.00	20,527.90	20,527.90	20,527.90	597.90	103.00 %
Total for Expense accounts	26,040.00	26,821.22	26,821.22	26,821.22	781.22	
Total for Resc 9016						
Starting Balance	90,568.50	.00	.00	.00	90,568.50-	
Expense	26,040.00	26,821.22	26,821.22	26,821.22	781.22	
Calc Ending Balance	64,528.50	26,821.22-	26,821.22-	26,821.22-	91,349.72-	

Fd 01 - General Fund, Resc 9020 - Safe Routes to School

Starting Balance						
9791 Beginning Fund	55,925.10				55,925.10-	
Revenue						
8677 Interagency Svc	59,991.75	65,000.00	71,000.00	72,000.00	5,008.25	108.35 %
8980 Contrib From Un	13,538.15	65,000.00	71,000.00	72,000.00	51,461.85	480.12 %
Total for Revenue accounts and Object 8000	73,529.90	130,000.00	142,000.00	144,000.00	56,470.10	

Expense

Account Object Code		2024/25 Estimated Actuals	2025/26 Base	2025/26 26-27	2025/26 27-28	2024/25 Diff	2024/25 Percent
Fd 01 - General Fund, Resc 9020 - Safe Routes to School (continued)							
Expense (continued)							
5807	Consultant Serv	129,455.00	130,000.00	142,000.00	144,000.00	545.00	100.42 %
Total for Resc 9020							
	Starting Balance	55,925.10	.00	.00	.00	55,925.10-	
	Revenue	73,529.90	130,000.00	142,000.00	144,000.00	56,470.10	
	Expense	129,455.00	130,000.00	142,000.00	144,000.00	545.00	
	Calc Ending Balance	.00	.00	.00	.00	.00	
Total for Org 007, Fd 01							
	Starting Balance	6,315,242.33	.00	.00	.00	6,315,242.33-	
	Revenue	41,178,681.99	42,013,492.10	42,612,392.44	42,859,234.02	834,810.11	
	Expense	41,131,548.04	41,235,516.93	41,519,385.26	42,071,944.02	103,968.89	
	Calc Ending Balance	6,362,376.28	777,975.17	1,093,007.18	787,290.00	5,584,401.11-	

HILLSBOROUGH CITY SCHOOL DISTRICT

2025-2026 BUDGET

FUND 13

CAFETERIA FUND

	<u>2023-24 Actuals</u>	<u>2024-25 Estimated Actuals</u>	<u>2025-26 Budget</u>
Beginning Balance	\$ 723	\$ 758	\$ -
Total Income & Transfer In	605,346	614,496	636,458
Total Expenditures & Transfer Out	<u>(605,310)</u>	<u>(615,254)</u>	<u>(636,458)</u>
Ending Balance	\$ 758	\$ -	\$ -

HILLSBOROUGH CITY SCHOOL DISTRICT

2025-2026 BUDGET

FUND 17

SPECIAL RESERVE - OTHER FUND

	<u>2023-24 Actuals</u>	<u>2024-25 Estimated Actuals</u>	<u>2025-26 Budget</u>
Beginning Balance	\$ 600,958	\$ 622,842	\$ 646,978
Total Income & Transfer In	21,884	24,136	23,000
Total Expenditures & Transfer Out	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	\$ 622,842	\$ 646,978	\$ 669,978

HILLSBOROUGH CITY SCHOOL DISTRICT

2025-2026 BUDGET

FUND 20

SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS

	<u>2023-24 Actuals</u>	<u>2024-25 Estimated Actuals</u>	<u>2025-26 Budget</u>
Beginning Balance	\$ 1,507,477	\$ 1,597,839	\$ 1,730,702
Total Income & Transfer In	90,362	132,863	95,000
Total Expenditures & Transfer Out	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	\$ 1,597,839	\$ 1,730,702	\$ 1,825,702

HILLSBOROUGH CITY SCHOOL DISTRICT

2025-2026 BUDGET

FUND 21

BUILDING FUND

	<u>2023-24 Actuals</u>	<u>2024-25 Estimated Actuals</u>	<u>2025-26 Budget</u>
Beginning Balance	\$ 33,603,071	\$ 31,609,047	\$ 49,564,316
Total Income & Transfer In	\$ 1,156,058	41,851,925	700,000
Total Expenditures & Transfer Out	<u>\$ (3,150,081)</u>	<u>(23,896,656)</u>	<u>(24,519,258)</u>
Ending Balance	\$31,609,047	\$ 49,564,316	\$ 25,745,059

HILLSBOROUGH CITY SCHOOL DISTRICT

2025-2026 BUDGET

FUND 25

CAPITAL FACILITIES

	<u>2023-24 Actuals</u>	<u>2024-25 Estimated Actuals</u>	<u>2025-26 Budget</u>
Beginning Balance	\$ 506,790	\$ 266,488	\$ 86,691
Total Income & Transfer In	212,181	171,180	150,500
Total Expenditures & Transfer Out	<u>(452,483)</u>	<u>(350,977)</u>	<u>(215,340)</u>
Ending Balance	\$ 266,488	\$ 86,691	\$ 21,850

HILLSBOROUGH CITY SCHOOL DISTRICT

2025-2026 BUDGET

FUND 40

SPECIAL RESERVE CAPITAL PROJECTS

	<u>2023-24 Actuals</u>	<u>2024-25 Estimated Actuals</u>	<u>2025-26 Budget</u>
Beginning Balance	\$ 15,784	\$ 21,883	\$ 47,962
Total Income & Transfer In	86,098	106,080	94,000
Total Expenditures & Transfer Out	<u>(80,000)</u>	<u>(80,000)</u>	<u>(80,000)</u>
Ending Balance	\$ 21,883	\$ 47,962	\$ 61,962

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 - 1980-2025 ACTUAL AND 2025-2026 PROJECTED										
SCHOOL YEAR	GRADE							TOTAL TK-5	CHANGE	%
	TK	K	1	2	3	4	5			
1980-81		28	33	45	50	47	59	262	-4	-.015
1981-82		26	32	31	49	52	47	237	-25	-.095
1982-83		32	33	23	31	48	49	216	-21	-.089
1983-84		32	33	31	26	61	51	234	18	.083
1984-85		21	35	35	28	31	44	194	-40	-.171
1985-86		0	0	0	0	0	0	0	-194	-1.000
1986-87		0	0	0	0	0	0	0	0	.000
1987-88		0	0	0	0	0	0	0	0	.000
1988-89		0	0	0	0	0	0	0	0	.000
1989-90		0	0	0	0	0	0	0	0	.000
1990-91		47	25	25	25	0	0	122	122	.000
1991-92		32	50	37	36	30	13	198	76	.623
1992-93		36	35	49	43	39	34	236	38	.192
1993-94		53	38	41	53	54	40	279	43	.182
1994-95		47	59	41	49	53	54	303	24	.086
1995-96		54	56	64	44	43	56	317	14	.046
1996-97		40	56	61	68	42	42	309	-8	-.025
1997-98		29	48	56	58	77	43	311	2	.006
1998-99		40	34	34	60	58	77	323	12	.039
1999-00		50	48	35	60	65	64	322	-1	-.003
2000-01		52	52	50	38	66	65	323	1	.003
2001-02		50	50	57	52	43	66	318	-5	-.015
2002-03		45	50	54	55	54	45	303	-15	-.047
2003-04		56	47	51	52	57	53	316	13	.043
2004-05		44	55	44	51	55	58	307	-9	-.028
2005-06		54	45	57	44	55	50	305	-2	-.007
2006-07		53	57	46	60	46	56	318	13	.043
2007-08		44	52	66	43	65	43	313	-5	-.016
2008-09		50	47	59	71	45	64	336	23	.073
2009-10		58	59	55	59	69	44	344	8	.024
2010-11		40	63	67	64	63	69	366	22	.064
2011-12		48	51	67	67	69	68	370	4	.011
2012-13		48	48	52	69	70	69	356	-14	-.038
2013-14		62	51	49	52	69	69	352	-4	-.011
2014-15		56	66	55	53	54	72	356	4	.011
2015-16		55	45	64	57	52	52	325	-31	-.087
2016-17		43	58	42	68	60	53	324	-1	-.003
2017-18		34	48	62	45	64	64	317	-7	-.022
2018-19		41	39	47	66	48	65	306	-18	-.056
2019-20		45	44	43	47	71	50	300	-17	-.054
2020-21		35	43	45	42	49	70	284	-16	-.053
2021-22		45	37	45	46	44	51	268	-16	-.056
2022-23		42	51	37	48	47	47	272	4	0.015
2023-24		37	41	53	41	50	47	269	-3	-0.011
2024-25	22	30	40	46	50	38	48	274	5	0.019
2025-26	20	35	33	42	46	50	40	266	-8	-0.029

* Projected

SOUTH SCHOOL
COMPARISON OF P2 ENROLLMENT - 1980-2025 ACTUAL AND 2025-2026 PROJECTED

SCHOOL YEAR	GRADE						TOTAL TK-5	CHANGE	%	
	TK	K	1	2	3	4				5
1980-81		21	36	31	31	41	51	211	-16	-.070
1981-82		22	26	39	31	35	49	202	-9	-.043
1982-83		29	25	32	45	37	37	205	3	.015
1983-84		30	34	32	34	45	40	215	10	.049
1984-85		35	34	35	40	35	44	223	8	.037
1985-86		32	53	45	37	40	41	248	25	.112
1986-87		52	33	47	46	37	39	254	6	.024
1987-88		60	58	30	52	50	38	288	34	.134
1988-89		55	63	52	37	53	48	308	20	.069
1989-90		75	56	69	56	35	59	350	42	.136
1990-91		41	61	44	57	58	38	299	-51	-.146
1991-92		34	41	53	35	56	54	273	-26	-.087
1992-93		31	42	39	49	30	57	248	-25	-.092
1993-94		52	33	48	39	47	34	253	5	.020
1994-95		40	49	33	50	40	52	264	11	.043
1995-96		38	44	49	36	50	42	259	-5	-.019
1996-97		36	40	45	45	39	51	256	-3	-.012
1997-98		40	38	44	47	44	42	255	-1	-.004
1998-99		39	39	34	51	43	46	252	-3	-.012
1999-00		36	44	42	39	50	44	255	3	.012
2000-01		44	36	45	47	36	45	253	-2	-.008
2001-02		30	46	42	43	46	37	244	-9	-.036
2002-03		39	31	51	41	44	44	250	6	.025
2003-04		35	40	37	51	45	43	251	1	.004
2004-05		36	38	49	38	54	46	261	10	.040
2005-06		55	38	39	50	42	54	278	17	.065
2006-07		35	56	36	39	53	44	263	-15	-.054
2007-08		47	40	56	37	38	52	270	7	.027
2008-09		47	53	39	59	43	42	283	13	.048
2009-10		40	45	49	48	62	44	288	5	.018
2010-11		34	44	46	49	48	63	284	-4	-.014
2011-12		37	36	44	48	48	48	261	-23	-.081
2012-13	9	29	44	34	48	49	50	263	2	.008
2013-14		44	32	43	39	45	50	253	-10	-.038
2014-15	15	36	43	30	45	43	45	257	4	.016
2015-16	14	35	33	43	30	43	43	241	-16	-.062
2016-17		51	37	33	44	28	42	235	-6	-.025
2017-18		36	35	35	36	45	23	210	-25	-.106
2018-19		28	39	37	36	37	45	222	12	.057
2019-20		33	31	43	41	34	37	219	-3	-.014
2020-21		30	39	33	45	40	33	220	1	.005
2021-22		35	38	41	42	46	39	241	21	0.095
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	20	30	34	32	40	44	46	246	-1	-0.004
2025-26	18	30	31	35	39	40	46	239	-7	-0.028

* Projected

WEST SCHOOL										
COMPARISON OF P2 ENROLLMENT - 1980-2025 ACTUAL AND 2025-2026 PROJECTED										
SCHOOL YEAR	GRADE							TOTAL TK-5	CHANGE	%
	TK	K	1	2	3	4	5			
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	-.111
2024-25	31	27	34	46	43	45	49	275	-22	-.074
2025-26*	14	43	29	34	46	49	45	260	-15	-0.055

* Projected

CROCKER SCHOOL
COMPARISON OF P2 ENROLLMENT - 1980-2025 ACTUAL AND 2025-2026 PROJECTED

SCHOOL YEAR	GRADE			TOTAL 6-8	CHANGE	%
	6	7	8			
1980-81	166	167	159	492	11	.023
1981-82	159	159	174	492	0	.000
1982-83	178	158	165	501	9	.018
1983-84	158	182	164	504	3	.006
1984-85	161	166	186	513	9	.018
1985-86	128	157	162	447	-66	-.129
1986-87	124	120	161	405	-42	-.094
1987-88	126	128	121	375	-30	-.074
1988-89	123	124	128	375	0	.000
1989-90	122	127	131	380	5	.013
1990-91	125	122	135	382	2	.005
1991-92	101	134	123	358	-24	-.063
1992-93	149	103	142	394	36	.101
1993-94	152	157	108	417	23	.058
1994-95	131	147	158	436	19	.046
1995-96	153	137	150	440	4	.009
1996-97	137	160	139	436	-4	-.009
1997-98	148	144	158	450	14	.032
1998-99	144	148	142	434	-16	-.036
1999-00	175	146	144	465	31	.071
2000-01	174	174	141	489	24	.052
2001-02	164	170	170	504	15	.031
2002-03	162	160	164	486	-18	-.036
2003-04	142	161	155	458	-28	-.058
2004-05	142	152	164	458	0	.000
2005-06	163	148	152	463	5	.011
2006-07	166	165	148	479	16	.035
2007-08	152	171	163	486	7	.015
2008-09	156	151	168	475	-11	-.023
2009-10	178	156	153	487	12	.025
2010-11	156	178	161	495	8	.016
2011-12	204	163	176	543	48	.097
2012-13	175	199	160	534	-9	-.017
2013-14	179	176	191	546	12	.022
2014-15	187	178	176	541	-5	-.009
2015-16	179	187	175	541	0	.000
2016-17	171	178	187	536	-5	-.009
2017-18	150	172	182	504	-32	-.060
2018-19	147	151	171	469	-35	-.069
2019-20	143	148	143	434	-35	-.075
2020-21	148	144	149	441	-28	-.060
2021-22	154	151	138	443	2	.005
2022-23	140	155	145	440	-3	-0.007
2023-24	151	144	156	451	11	0.025
2024-25	150	151	145	446	-5	-0.011
2025-26*	134	150	152	436	-10	-0.022

* Projected

HILLSBOROUGH CITY SCHOOL

COMPARISON OF P2 ENROLLMENT - 1980-2025 ACTUAL AND 2025-2026 PROJECTED

SCHOOL YEAR	GRADE							TOTAL TK-5					TOTAL 6-8	GRAND TOTAL	CHG.	%
	TK	K	1	2	3	4	5		6	7	8					
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	73	87	108	124	133	127	143	795	150	151	145	446	1241	-23	-0.018	
2025-26	52	108	93	111	131	139	131	765	134	150	152	436	1201	-40	-0.032	

* Projected

Gr. TK-3 495

Gr. 4-6 404 Gr. 7-8 302

HILLSBOROUGH CITY SCHOOL DISTRICT
2025-26 BUDGET

AVERAGE DAILY ATTENDANCE COMPARISON PER P-2

GRADE	2025-26 Projected	2024-25 P2	2023-24 P2	2022-23 P2	2021-22 P2	2020-21 P-2	2019-20 P-2	2018-19 P-2	2017-18 P-2	2016-17 P-2
TK - 3	477	497	483	504	491	511	511	544	546	599
4 - 6	389	406	438	446	443	453	453	452	463	468
7 - 8	291	283	288	283	276	277	277	308	339	353
<u>Special Education - NPS</u>										
TK - 3	0	2	2	1	1	1	1	1	1	0
4 - 6	2	0	0	0	1	1	1	1	2	2
7 - 8	0	0	0	1	1	1	1	1	4	0
TOTAL DISTRICT A.D.A.	1,158	1,188	1,211	1,235	1,212	1,244	1,244	1,307	1,354	1,423

ANNUAL BUDGET REPORT:

July 1, 2025 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: 5/30/2025

Adoption Date: 6/17/2025

Signed: 

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Ana de Arce

Title: Superintendent

Public Hearing:

Place: 2600 Raiston Ave, Hillsborough, CA 94010

Date: 6/4/2025

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	
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 (multi-year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) 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
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:

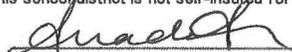
Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

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

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

San Mateo County School Insurance Group

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

Signed 

Date of Meeting: 6/17/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Ana de Arce

Title: Superintendent

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

Form	Description	Data Supplied For:	
		2024-25 Estimated Actuals	2025-26 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	GS	
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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	28,098,351.46	1,103,717.06	29,202,068.52	29,291,997.70	1,103,717.06	30,395,714.76	4.1%
2) Federal Revenue		8100-8299	0.00	370,564.43	370,564.43	0.00	365,698.43	365,698.43	-1.3%
3) Other State Revenue		8300-8599	359,297.36	2,273,437.88	2,632,735.24	359,297.36	2,243,143.13	2,602,440.49	-1.2%
4) Other Local Revenue		8600-8799	5,278,325.57	3,614,988.23	8,893,313.80	4,978,806.70	3,590,831.72	8,569,638.42	-3.6%
5) TOTAL, REVENUES			33,735,974.39	7,362,707.60	41,098,681.99	34,630,101.76	7,303,390.34	41,933,492.10	2.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	13,801,868.12	4,775,550.87	18,577,418.99	14,447,538.87	4,578,035.48	19,025,574.35	2.4%
2) Classified Salaries		2000-2999	2,907,093.85	2,563,924.24	5,471,018.09	2,720,797.29	2,543,805.50	5,264,602.79	-3.8%
3) Employee Benefits		3000-3999	5,612,474.93	4,472,774.20	10,085,249.13	5,997,616.36	4,498,479.05	10,496,095.41	4.1%
4) Books and Supplies		4000-4999	1,031,173.35	547,881.34	1,579,054.69	1,024,532.38	455,298.98	1,479,831.36	-6.3%
5) Services and Other Operating Expenditures		5000-5999	2,589,414.86	2,351,026.32	4,940,441.18	2,408,573.79	2,172,962.13	4,581,535.92	-7.3%
6) Capital Outlay		6000-6999	12,000.00	0.00	12,000.00	0.00	65,000.00	65,000.00	441.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	148,954.52	108,649.66	257,604.18	76,055.08	109,000.00	185,055.08	-28.2%
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			26,102,979.63	14,819,806.63	40,922,786.26	26,675,113.77	14,422,581.14	41,097,694.91	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,632,994.76	(7,457,099.03)	175,895.73	7,954,987.99	(7,119,190.80)	835,797.19	375.2%
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	208,761.78	0.00	208,761.78	137,822.02	0.00	137,822.02	-34.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,210,831.57)	7,210,831.57	0.00	(6,928,183.51)	6,928,183.51	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,339,593.35)	7,210,831.57	(128,761.78)	(6,986,005.53)	6,928,183.51	(57,822.02)	-55.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			293,401.41	(246,267.46)	47,133.95	968,982.46	(191,007.29)	777,975.17	1,550.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,463,396.01	851,846.32	6,315,242.33	5,756,797.42	605,578.86	6,362,376.28	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			5,463,396.01	851,846.32	6,315,242.33	5,756,797.42	605,578.86	6,362,376.28	0.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,463,396.01	851,846.32	6,315,242.33	5,756,797.42	605,578.86	6,362,376.28	0.7%
2) Ending Balance, June 30 (E + F1e)			5,756,797.42	605,578.86	6,362,376.28	6,725,779.88	414,571.57	7,140,351.45	12.2%
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	355,643.00	0.00	355,643.00	355,643.00	0.00	355,643.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	605,578.86	605,578.86	0.00	414,571.57	414,571.57	-31.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	881,279.13	0.00	881,279.13	823,932.77	0.00	823,932.77	-6.5%
Sick Banks/Vacation Accruals	0000	9760	354,232.77		354,232.77			0.00	
School Site Carryovers	0000	9760	157,346.36		157,346.36			0.00	
Crocker Turf Project	0000	9760	369,700.00		369,700.00			0.00	
Sick Banks/Vacation Accruals	0000	9760			0.00	354,232.77		354,232.77	
Crocker Turf Project	0000	9760			0.00	469,700.00		469,700.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,467,316.82	0.00	2,467,316.82	2,474,131.02	0.00	2,474,131.02	0.3%
Unassigned/Unappropriated Amount		9790	2,047,558.47	0.00	2,047,558.47	3,067,073.09	0.00	3,067,073.09	49.8%
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				

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
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)			0.00	0.00	0.00				
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	247,048.00	0.00	247,048.00	247,048.00	0.00	247,048.00	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	67,217.00	0.00	67,217.00	67,217.00	0.00	67,217.00	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	26,533,628.00	0.00	26,533,628.00	27,730,094.70	0.00	27,730,094.70	4.5%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
Unsecured Roll Taxes		8042	1,099,713.01	0.00	1,099,713.01	1,096,893.00	0.00	1,096,893.00	-0.3%
Prior Years' Taxes		8043	(21,298.55)	0.00	(21,298.55)	(21,299.00)	0.00	(21,299.00)	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			28,098,351.46	0.00	28,098,351.46	29,291,997.70	0.00	29,291,997.70	4.2%
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	1,103,717.06	1,103,717.06	0.00	1,103,717.06	1,103,717.06	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,098,351.46	1,103,717.06	29,202,068.52	29,291,997.70	1,103,717.06	30,395,714.76	4.1%
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	284,703.06	284,703.06	0.00	284,703.06	284,703.06	0.0%
Special Education Discretionary Grants		8182	0.00	54,510.37	54,510.37	0.00	54,510.37	54,510.37	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		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		16,485.00	16,485.00		16,485.00	16,485.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Immigrant Student Program	4201	8290		2,521.00	2,521.00		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		2,345.00	2,345.00		0.00	0.00	-100.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other 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	370,564.43	370,564.43	0.00	365,698.43	365,698.43	-1.3%
OTHER STATE REVENUE									
Other State Apportionments									
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	235,099.94	109,356.13	344,456.07	235,099.94	109,356.13	344,456.07	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		58,123.00	58,123.00		0.00	0.00	-100.0%
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%
Arts and Music in Schools (Prop 28)	6770	8590		138,983.00	138,983.00		138,983.00	138,983.00	0.0%
American Indian Early Childhood Education	7210	8590		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	2024-25 Estimated Actuals			2025-26 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)	
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	77,732.42	1,965,475.75	2,043,208.17	77,732.42	1,993,304.00	2,071,036.42	1.4%
TOTAL, OTHER STATE REVENUE			359,297.36	2,273,437.88	2,632,735.24	359,297.36	2,243,143.13	2,602,440.49	-1.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	2,592,218.61	2,592,218.61	0.00	2,592,218.61	2,592,218.61	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	182,234.02	0.00	182,234.02	182,234.02	0.00	182,234.02	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	297,665.99	297,665.99	0.00	302,674.24	302,674.24	1.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	482,488.29	0.00	482,488.29	375,078.23	0.00	375,078.23	-22.3%
Other Local Revenue									

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
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	4,613,603.26	725,103.63	5,338,706.89	4,421,494.45	695,938.87	5,117,433.32	-4.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,278,325.57	3,614,988.23	8,893,313.80	4,978,806.70	3,590,831.72	8,569,638.42	-3.6%
TOTAL, REVENUES			33,735,974.39	7,362,707.60	41,098,681.99	34,630,101.76	7,303,390.34	41,933,492.10	2.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	10,676,104.38	4,453,287.67	15,129,392.05	11,087,241.74	4,242,670.86	15,329,912.60	1.3%
Certificated Pupil Support Salaries		1200	1,002,757.77	94,441.34	1,097,199.11	1,156,554.85	90,463.95	1,247,018.80	13.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,123,005.97	227,821.86	2,350,827.83	2,203,742.28	244,900.67	2,448,642.95	4.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,801,868.12	4,775,550.87	18,577,418.99	14,447,538.87	4,578,035.48	19,025,574.35	2.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	452,419.66	1,995,193.60	2,447,613.26	360,380.68	1,974,868.02	2,335,248.70	-4.6%
Classified Support Salaries		2200	914,030.65	239,067.83	1,153,098.48	845,796.29	222,675.77	1,068,472.06	-7.3%
Classified Supervisors' and Administrators' Salaries		2300	472,067.43	226,645.09	698,712.52	386,375.32	238,064.04	624,439.36	-10.6%
Clerical, Technical and Office Salaries		2400	1,068,576.11	103,017.72	1,171,593.83	1,128,245.00	108,197.67	1,236,442.67	5.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,907,093.85	2,563,924.24	5,471,018.09	2,720,797.29	2,543,805.50	5,264,602.79	-3.8%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
EMPLOYEE BENEFITS									
STRS		3101-3102	2,547,399.43	2,560,392.99	5,107,792.42	2,773,236.42	2,587,371.79	5,360,608.21	4.9%
PERS		3201-3202	798,380.11	686,372.54	1,484,752.65	760,856.40	680,140.80	1,440,997.20	-2.9%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	473,547.56	268,970.92	742,518.48	419,209.88	252,452.57	671,662.45	-9.5%
Unemployment Insurance		3401-3402	1,252,250.17	746,503.38	1,998,753.55	1,304,157.02	786,372.47	2,090,529.49	4.6%
Workers' Compensation		3501-3502	8,698.03	3,640.22	12,338.25	8,578.49	3,378.70	11,957.19	-3.1%
OPEB, Allocated		3601-3602	239,391.78	114,932.93	354,324.71	448,942.59	101,840.28	550,782.87	55.4%
OPEB, Active Employees		3701-3702	197,724.79	41,580.52	239,305.31	197,198.09	43,829.26	241,027.35	0.7%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	95,083.06	50,380.70	145,463.76	85,437.47	43,093.18	128,530.65	-11.6%
TOTAL, EMPLOYEE BENEFITS			5,612,474.93	4,472,774.20	10,085,249.13	5,997,616.36	4,498,479.05	10,496,095.41	4.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	24,460.78	24,460.78	0.00	32,192.02	32,192.02	31.6%
Books and Other Reference Materials		4200	28,058.76	1,513.06	29,571.82	21,258.25	0.00	21,258.25	-28.1%
Materials and Supplies		4300	696,131.45	327,205.38	1,023,336.83	891,394.13	331,068.41	1,222,462.54	19.5%
Noncapitalized Equipment		4400	306,983.14	194,702.12	501,685.26	111,880.00	92,038.55	203,918.55	-59.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,031,173.35	547,881.34	1,579,054.69	1,024,532.38	455,298.98	1,479,831.36	-6.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	238,111.56	238,111.56	0.00	270,000.00	270,000.00	13.4%
Travel and Conferences		5200	127,489.27	91,050.94	218,540.21	24,543.00	50,502.86	75,045.86	-65.7%
Dues and Memberships		5300	46,534.79	6,907.44	53,442.23	34,648.12	267.00	34,915.12	-34.7%
Insurance		5400 - 5450	302,856.12	5,000.00	307,856.12	396,165.00	5,150.00	401,315.00	30.4%
Operations and Housekeeping Services		5500	725,846.26	0.00	725,846.26	747,549.68	0.00	747,549.68	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	116,955.01	215,958.00	332,913.01	112,782.16	222,436.73	335,218.89	0.7%
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	1,198,333.56	1,793,861.66	2,992,195.22	1,014,032.38	1,624,605.54	2,638,637.92	-11.8%
Communications		5900	71,399.85	136.72	71,536.57	78,853.45	0.00	78,853.45	10.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,589,414.86	2,351,026.32	4,940,441.18	2,408,573.79	2,172,962.13	4,581,535.92	-7.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Buildings and Improvements of Buildings		6200	12,000.00	0.00	12,000.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	65,000.00	65,000.00	New
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			12,000.00	0.00	12,000.00	0.00	65,000.00	65,000.00	441.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	15,000.00	108,649.66	123,649.66	15,000.00	109,000.00	124,000.00	0.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers 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	47,579.52	0.00	47,579.52	61,055.08	0.00	61,055.08	28.3%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			148,954.52	108,649.66	257,604.18	76,055.08	109,000.00	185,055.08	-28.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,102,979.63	14,819,806.63	40,922,786.26	26,675,113.77	14,422,581.14	41,097,694.91	0.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	69,800.00	0.00	69,800.00	35,000.00	0.00	35,000.00	-49.9%
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	129,360.78	0.00	129,360.78	102,822.02	0.00	102,822.02	-20.5%
Other Authorized Interfund Transfers Out		7619	9,601.00	0.00	9,601.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			208,761.78	0.00	208,761.78	137,822.02	0.00	137,822.02	-34.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,210,831.57)	7,210,831.57	0.00	(6,928,183.51)	6,928,183.51	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			(7,210,831.57)	7,210,831.57	0.00	(6,928,183.51)	6,928,183.51	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(7,339,593.35)	7,210,831.57	(128,761.78)	(6,986,005.53)	6,928,183.51	(57,822.02)	-55.1%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	28,098,351.46	1,103,717.06	29,202,068.52	29,291,997.70	1,103,717.06	30,395,714.76	4.1%
2) Federal Revenue		8100-8299	0.00	370,564.43	370,564.43	0.00	365,698.43	365,698.43	-1.3%
3) Other State Revenue		8300-8599	359,297.36	2,273,437.88	2,632,735.24	359,297.36	2,243,143.13	2,602,440.49	-1.2%
4) Other Local Revenue		8600-8799	5,278,325.57	3,614,988.23	8,893,313.80	4,978,806.70	3,590,831.72	8,569,638.42	-3.6%
5) TOTAL, REVENUES			33,735,974.39	7,362,707.60	41,098,681.99	34,630,101.76	7,303,390.34	41,933,492.10	2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		15,712,567.94	12,237,589.17	27,950,157.11	16,382,452.95	11,847,056.70	28,229,509.65	1.0%
2) Instruction - Related Services	2000-2999		3,111,138.48	743,491.23	3,854,629.71	3,208,518.31	679,185.41	3,887,703.72	0.9%
3) Pupil Services	3000-3999		1,364,823.28	549,460.87	1,914,284.15	1,514,986.05	463,358.64	1,978,344.69	3.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		411,373.50	14,747.00	426,120.50	281,676.07	15,522.00	297,198.07	-30.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,922,041.16	37,400.00	2,959,441.16	2,709,350.75	39,366.00	2,748,716.75	-7.1%
8) Plant Services	8000-8999		2,432,080.75	1,128,468.70	3,560,549.45	2,502,074.56	1,269,092.39	3,771,166.95	5.9%
9) Other Outgo	9000-9999	Except 7600-7699	148,954.52	108,649.66	257,604.18	76,055.08	109,000.00	185,055.08	-28.2%
10) TOTAL, EXPENDITURES			26,102,979.63	14,819,806.63	40,922,786.26	26,675,113.77	14,422,581.14	41,097,694.91	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			7,632,994.76	(7,457,099.03)	175,895.73	7,954,987.99	(7,119,190.80)	835,797.19	375.2%
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	208,761.78	0.00	208,761.78	137,822.02	0.00	137,822.02	-34.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,210,831.57)	7,210,831.57	0.00	(6,928,183.51)	6,928,183.51	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,339,593.35)	7,210,831.57	(128,761.78)	(6,986,005.53)	6,928,183.51	(57,822.02)	-55.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			293,401.41	(246,267.46)	47,133.95	968,982.46	(191,007.29)	777,975.17	1,550.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,463,396.01	851,846.32	6,315,242.33	5,756,797.42	605,578.86	6,362,376.28	0.7%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,463,396.01	851,846.32	6,315,242.33	5,756,797.42	605,578.86	6,362,376.28	0.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,463,396.01	851,846.32	6,315,242.33	5,756,797.42	605,578.86	6,362,376.28	0.7%
2) Ending Balance, June 30 (E + F1e)			5,756,797.42	605,578.86	6,362,376.28	6,725,779.88	414,571.57	7,140,351.45	12.2%
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	355,643.00	0.00	355,643.00	355,643.00	0.00	355,643.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	605,578.86	605,578.86	0.00	414,571.57	414,571.57	-31.5%
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	881,279.13	0.00	881,279.13	823,932.77	0.00	823,932.77	-6.5%
Sick Banks/Vacation Accruals	0000	9760	354,232.77		354,232.77			0.00	
School Site Carryovers	0000	9760	157,346.36		157,346.36			0.00	
Crocker Turf Project	0000	9760	369,700.00		369,700.00			0.00	
Sick Banks/Vacation Accruals	0000	9760			0.00	354,232.77		354,232.77	
Crocker Turf Project	0000	9760			0.00	469,700.00		469,700.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,467,316.82	0.00	2,467,316.82	2,474,131.02	0.00	2,474,131.02	0.3%
Unassigned/Unappropriated Amount		9790	2,047,558.47	0.00	2,047,558.47	3,067,073.09	0.00	3,067,073.09	49.8%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6300	Lottery: Instructional Materials	89,113.57	118,573.30
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	87,409.07	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	284,976.00	258,722.39
7034	Child Nutrition: Commercial Dishwasher Grant	13,504.00	13,504.00
7810	Other Restricted State	7,367.00	0.00
8210	Student Activity Funds	21,771.88	21,771.88
9010	Other Restricted Local	101,437.34	2,000.00
Total, Restricted Balance		605,578.86	414,571.57

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	65,734.78	72,308.26	10.0%
3) Other State Revenue		8300-8599	419,325.10	461,257.61	10.0%
4) Other Local Revenue		8600-8799	75.00	70.00	-6.7%
5) TOTAL, REVENUES			485,134.88	533,635.87	10.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	174,751.48	178,683.39	2.3%
3) Employee Benefits		3000-3999	98,063.97	100,538.12	2.5%
4) Books and Supplies		4000-4999	5,100.00	4,500.00	-11.8%
5) Services and Other Operating Expenditures		5000-5999	337,338.46	352,736.38	4.6%
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			615,253.91	636,457.89	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(130,119.03)	(102,822.02)	-21.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	129,360.78	102,822.02	-20.5%
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			129,360.78	102,822.02	-20.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(758.25)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	758.25	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			758.25	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			758.25	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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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	65,734.78	72,308.26	10.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			65,734.78	72,308.26	10.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	419,325.10	461,257.61	10.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			419,325.10	461,257.61	10.0%
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	75.00	70.00	-6.7%
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			75.00	70.00	-6.7%
TOTAL, REVENUES			485,134.88	533,635.87	10.0%
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	86,356.10	88,299.11	2.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	88,395.38	90,384.28	2.3%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			174,751.48	178,683.39	2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	47,270.21	48,333.79	2.3%
OASDI/Medicare/Alternative		3301-3302	11,633.57	11,895.34	2.3%
Health and Welfare Benefits		3401-3402	35,692.60	36,763.38	3.0%
Unemployment Insurance		3501-3502	76.02	77.73	2.2%
Workers' Compensation		3601-3602	2,115.12	2,162.71	2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,276.45	1,305.17	2.2%
TOTAL, EMPLOYEE BENEFITS			98,063.97	100,538.12	2.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,100.00	4,500.00	-11.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,100.00	4,500.00	-11.8%
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	336,938.46	352,336.38	4.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			337,338.46	352,736.38	4.6%
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			615,253.91	636,457.89	3.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	129,360.78	102,822.02	-20.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			129,360.78	102,822.02	-20.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
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)			129,360.78	102,822.02	-20.5%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	65,734.78	72,308.26	10.0%
3) Other State Revenue		8300-8599	419,325.10	461,257.61	10.0%
4) Other Local Revenue		8600-8799	75.00	70.00	-6.7%
5) TOTAL, REVENUES			485,134.88	533,635.87	10.0%
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		615,253.91	636,457.89	3.4%
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			615,253.91	636,457.89	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(130,119.03)	(102,822.02)	-21.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	129,360.78	102,822.02	-20.5%
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			129,360.78	102,822.02	-20.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(758.25)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	758.25	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			758.25	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			758.25	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	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,136.32	23,000.00	-4.7%
5) TOTAL, REVENUES			24,136.32	23,000.00	-4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,136.32	23,000.00	-4.7%
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)			24,136.32	23,000.00	-4.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	622,842.00	646,978.32	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			622,842.00	646,978.32	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			622,842.00	646,978.32	3.9%
2) Ending Balance, June 30 (E + F1e)			646,978.32	669,978.32	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	646,978.32	669,978.32	3.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	24,136.32	23,000.00	-4.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,136.32	23,000.00	-4.7%
TOTAL, REVENUES			24,136.32	23,000.00	-4.7%
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,136.32	23,000.00	-4.7%
5) TOTAL, REVENUES			24,136.32	23,000.00	-4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			24,136.32	23,000.00	-4.7%
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)			24,136.32	23,000.00	-4.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	622,842.00	646,978.32	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			622,842.00	646,978.32	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			622,842.00	646,978.32	3.9%
2) Ending Balance, June 30 (E + F1e)			646,978.32	669,978.32	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	646,978.32	669,978.32	3.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	63,062.99	60,000.00	-4.9%
5) TOTAL, REVENUES			63,062.99	60,000.00	-4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			63,062.99	60,000.00	-4.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	69,800.00	35,000.00	-49.9%
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			69,800.00	35,000.00	-49.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			132,862.99	95,000.00	-28.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,597,839.24	1,730,702.23	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,597,839.24	1,730,702.23	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,597,839.24	1,730,702.23	8.3%
2) Ending Balance, June 30 (E + F1e)			1,730,702.23	1,825,702.23	5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,730,702.23	1,825,702.23	5.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	63,062.99	60,000.00	-4.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			63,062.99	60,000.00	-4.9%
TOTAL, REVENUES			63,062.99	60,000.00	-4.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	69,800.00	35,000.00	-49.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			69,800.00	35,000.00	-49.9%
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)			69,800.00	35,000.00	-49.9%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	63,062.99	60,000.00	-4.9%
5) TOTAL, REVENUES			63,062.99	60,000.00	-4.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			63,062.99	60,000.00	-4.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	69,800.00	35,000.00	-49.9%
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			69,800.00	35,000.00	-49.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			132,862.99	95,000.00	-28.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,597,839.24	1,730,702.23	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,597,839.24	1,730,702.23	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,597,839.24	1,730,702.23	8.3%
2) Ending Balance, June 30 (E + F1e)			1,730,702.23	1,825,702.23	5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,730,702.23	1,825,702.23	5.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,161,924.82	700,000.00	-67.6%
5) TOTAL, REVENUES			2,161,924.82	700,000.00	-67.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,849.30	18,250.91	2.3%
3) Employee Benefits		3000-3999	8,545.81	8,756.64	2.5%
4) Books and Supplies		4000-4999	133,712.13	1,000,000.00	647.9%
5) Services and Other Operating Expenditures		5000-5999	245,831.03	12,500.00	-94.9%
6) Capital Outlay		6000-6999	23,490,717.79	23,479,750.00	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			23,896,656.06	24,519,257.55	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,734,731.24)	(23,819,257.55)	9.6%
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	39,690,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			39,690,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,955,268.76	(23,819,257.55)	-232.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,609,047.45	49,564,316.21	56.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,609,047.45	49,564,316.21	56.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,609,047.45	49,564,316.21	56.8%
2) Ending Balance, June 30 (E + F1e)			49,564,316.21	25,745,058.66	-48.1%
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	49,564,316.21	25,745,058.66	-48.1%
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	2024-25 Estimated Actuals	2025-26 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	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,161,924.82	700,000.00	-67.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,161,924.82	700,000.00	-67.6%
TOTAL, REVENUES			2,161,924.82	700,000.00	-67.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,849.30	18,250.91	2.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,849.30	18,250.91	2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,828.25	4,936.89	2.3%
OASDI/Medicare/Alternative		3301-3302	1,048.00	1,071.58	2.3%
Health and Welfare Benefits		3401-3402	2,472.21	2,546.38	3.0%
Unemployment Insurance		3501-3502	6.83	6.98	2.2%
Workers' Compensation		3601-3602	190.52	194.81	2.3%
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			8,545.81	8,756.64	2.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,312.53	750,000.00	2,374.2%
Noncapitalized Equipment		4400	103,399.60	250,000.00	141.8%
TOTAL, BOOKS AND SUPPLIES			133,712.13	1,000,000.00	647.9%
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	245,831.03	12,500.00	-94.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			245,831.03	12,500.00	-94.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	23,088,625.08	23,154,750.00	0.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	402,092.71	325,000.00	-19.2%
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			23,490,717.79	23,479,750.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			23,896,656.06	24,519,257.55	2.6%
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	39,690,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
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			39,690,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			39,690,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,161,924.82	700,000.00	-67.6%
5) TOTAL, REVENUES			2,161,924.82	700,000.00	-67.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		23,896,656.06	24,519,257.55	2.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,896,656.06	24,519,257.55	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(21,734,731.24)	(23,819,257.55)	9.6%
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	39,690,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			39,690,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,955,268.76	(23,819,257.55)	-232.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,609,047.45	49,564,316.21	56.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,609,047.45	49,564,316.21	56.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,609,047.45	49,564,316.21	56.8%
2) Ending Balance, June 30 (E + F1e)			49,564,316.21	25,745,058.66	-48.1%
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	49,564,316.21	25,745,058.66	-48.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	49,564,316.21	25,745,058.66
Total, Restricted Balance		49,564,316.21	25,745,058.66

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	171,179.94	150,500.00	-12.1%
5) TOTAL, REVENUES			171,179.94	150,500.00	-12.1%
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	350,977.05	215,340.36	-38.6%
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			350,977.05	215,340.36	-38.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(179,797.11)	(64,840.36)	-63.9%
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)			(179,797.11)	(64,840.36)	-63.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	266,487.66	86,690.55	-67.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			266,487.66	86,690.55	-67.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			266,487.66	86,690.55	-67.5%
2) Ending Balance, June 30 (E + F1e)			86,690.55	21,850.19	-74.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	86,690.55	21,850.19	-74.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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	2024-25 Estimated Actuals	2025-26 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	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	1,679.94	500.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	169,500.00	150,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			171,179.94	150,500.00	-12.1%
TOTAL, REVENUES			171,179.94	150,500.00	-12.1%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	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	350,977.05	215,340.36	-38.6%
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			350,977.05	215,340.36	-38.6%
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			350,977.05	215,340.36	-38.6%
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	2024-25 Estimated Actuals	2025-26 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	2024-25 Estimated Actuals	2025-26 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	171,179.94	150,500.00	-12.1%
5) TOTAL, REVENUES			171,179.94	150,500.00	-12.1%
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		350,977.05	215,340.36	-38.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			350,977.05	215,340.36	-38.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(179,797.11)	(64,840.36)	-63.9%
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)			(179,797.11)	(64,840.36)	-63.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	266,487.66	86,690.55	-67.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			266,487.66	86,690.55	-67.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			266,487.66	86,690.55	-67.5%
2) Ending Balance, June 30 (E + F1e)			86,690.55	21,850.19	-74.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	86,690.55	21,850.19	-74.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	86,690.55	21,850.19
Total, Restricted Balance		86,690.55	21,850.19

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	96,478.58	94,000.00	-2.6%
5) TOTAL, REVENUES			96,478.58	94,000.00	-2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			96,478.58	94,000.00	-2.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,601.00	0.00	-100.0%
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			(70,399.00)	(80,000.00)	13.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,079.58	14,000.00	-46.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,882.58	47,962.16	119.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,882.58	47,962.16	119.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,882.58	47,962.16	119.2%
2) Ending Balance, June 30 (E + F1e)			47,962.16	61,962.16	29.2%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	47,962.16	61,962.16	29.2%
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	2024-25 Estimated Actuals	2025-26 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	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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	16,478.58	14,000.00	-15.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			96,478.58	94,000.00	-2.6%
TOTAL, REVENUES			96,478.58	94,000.00	-2.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	9,601.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,601.00	0.00	-100.0%
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	2024-25 Estimated Actuals	2025-26 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)			(70,399.00)	(80,000.00)	13.6%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	96,478.58	94,000.00	-2.6%
5) TOTAL, REVENUES			96,478.58	94,000.00	-2.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			96,478.58	94,000.00	-2.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,601.00	0.00	-100.0%
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			(70,399.00)	(80,000.00)	13.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,079.58	14,000.00	-46.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,882.58	47,962.16	119.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,882.58	47,962.16	119.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,882.58	47,962.16	119.2%
2) Ending Balance, June 30 (E + F1e)			47,962.16	61,962.16	29.2%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	47,962.16	61,962.16	29.2%
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	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,973,844.45	7,973,844.45	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,973,844.45	7,973,844.45	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,973,844.45	7,973,844.45	0.0%
2) Ending Balance, June 30 (E + F1e)			7,973,844.45	7,973,844.45	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	7,973,844.45	7,973,844.45	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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,973,844.45	7,973,844.45	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,973,844.45	7,973,844.45	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,973,844.45	7,973,844.45	0.0%
2) Ending Balance, June 30 (E + F1e)			7,973,844.45	7,973,844.45	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	7,973,844.45	7,973,844.45	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	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	7,973,844.45	7,973,844.45
Total, Restricted Balance		7,973,844.45	7,973,844.45

Description	2024-25 Estimated Actuals			2025-26 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)	1,188.69	1,192.94	1,188.69	1,158.21	1,158.21	1,158.21
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)	1,188.69	1,192.94	1,188.69	1,158.21	1,158.21	1,158.21
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)	1,188.69	1,192.94	1,188.69	1,158.21	1,158.21	1,158.21
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Budget, July 1
2025-26 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
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					80,000.00	137,822.02		
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					102,822.02	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
2025-26 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
2025-26 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	217,822.02	217,822.02		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			6,341,641.19	4,966,500.71	3,894,872.16	985,704.29	316,504.68	(2,013,886.38)	8,125,544.72	9,411,263.58
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		25,807.00	25,807.00	87,569.00	25,807.00		61,762.00	10,323.00	11,699.00
Property Taxes	8020-8079					1,005,363.50	1,320,660.11	11,970,634.43	1,791,859.12	
Miscellaneous Funds	8080-8099				5,694.67			470,512.60		
Federal Revenue	8100-8299		(975.99)			7,202.00	9,552.83	12,411.75	5,005.25	
Other State Revenue	8300-8599		62,693.00	102,566.60	305,435.47	(21,536.79)	46,355.00	76,265.65	1,765,344.00	25,008.00
Other Local Revenue	8600-8799		100,945.14	195,188.13	469,225.84	1,865,568.08	97,166.22	1,344,395.84	1,480,956.91	138,934.02
Interfund Transfers In	8900-8929					80,000.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			188,469.15	323,561.73	867,924.98	2,962,403.79	1,473,734.16	13,935,982.27	5,053,488.28	175,641.02
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		235,137.62	197,706.31	1,859,273.04	1,859,273.04	1,859,273.04	1,859,273.04	1,859,273.04	1,859,273.04
Classified Salaries	2000-2999		378,505.70	250,419.38	463,567.77	463,567.77	463,567.77	463,567.77	463,567.77	463,567.77
Employee Benefits	3000-3999		180,950.08	219,434.19	1,009,571.11	1,009,571.11	1,009,571.11	1,009,571.11	1,009,571.11	1,009,571.11
Books and Supplies	4000-4999		180,994.57	142,454.22	99,738.26	99,738.26	99,738.26	99,738.26	99,738.26	99,738.26
Services	5000-5999		793,181.25	413,401.27	313,130.34	313,130.34	313,130.34	313,130.34	313,130.34	313,130.34
Capital Outlay	6000-6999								65,000.00	
Other Outgo	7000-7499			4,830.92	4,830.92			8,131.60	4,065.80	19,713.80
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			1,768,769.22	1,228,246.29	3,750,111.44	3,745,280.52	3,753,412.12	3,784,346.32	3,814,346.32	3,764,994.32
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	31,493.99	(25.31)			(49.55)			(48.80)	
Accounts Receivable	9200-9299	863,084.90	186,121.34	235,656.76	1,569.34	88,809.60	(2,981.87)	13,877.68	4,005.74	
Due From Other Funds	9310	75,000.00								
Stores	9320									
Prepaid Expenditures	9330	355,643.00	237,331.34	(399.00)			(1,967.00)		(6,146.90)	(8,363.50)
Other Current Assets	9340									
Lease Receivable	9380								535,425.00	
Deferred Outflows of Resources	9490									
SUBTOTAL		1,325,221.89	423,427.37	235,257.76	1,569.34	88,760.05	(4,948.87)	13,877.68	533,235.04	(8,363.50)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	794,228.43	218,267.78	402,201.75	28,550.75	(24,917.07)	45,764.23	26,082.53	(39,165.86)	(49,254.26)
Due To Other Funds	9610	21,124.34								
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690								525,824.00	
SUBTOTAL		815,352.77	218,267.78	402,201.75	28,550.75	(24,917.07)	45,764.23	26,082.53	486,658.14	(49,254.26)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		509,869.12	205,159.59	(166,943.99)	(26,981.41)	113,677.12	(50,713.10)	(12,204.85)	46,576.90	40,890.76
E. NET INCREASE/DECREASE (B - C + D)			(1,375,140.48)	(1,071,628.55)	(2,909,167.87)	(669,199.61)	(2,330,391.06)	10,139,431.10	1,285,718.86	(3,548,462.54)
F. ENDING CASH (A + E)			4,966,500.71	3,894,872.16	985,704.29	316,504.68	(2,013,886.38)	8,125,544.72	9,411,263.58	5,862,801.04
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		5,862,801.04	3,841,689.73	11,849,678.70	10,493,160.52				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	71,165.00	11,699.00	11,699.00	11,699.00	64,056.00		419,092.00	419,092.00
Property Taxes	8020-8079	1,393,708.37	8,748,245.51	2,289,115.79	353,318.87			28,872,905.70	28,872,905.70
Miscellaneous Funds	8080-8099		498,286.99			129,222.80		1,103,717.06	1,103,717.06
Federal Revenue	8100-8299	4,675.00	282,019.55	1,473.19	44,334.85			365,698.43	365,698.43
Other State Revenue	8300-8599	126,379.07			113,930.49			2,602,440.49	2,602,440.49
Other Local Revenue	8600-8799	140,509.23	1,976,648.42	287,095.77	303,816.47	169,188.35		8,569,638.42	8,569,638.42
Interfund Transfers In	8900-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,736,436.67	11,516,899.47	2,589,383.75	827,099.68	362,467.15	0.00	42,013,492.10	42,013,492.10
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,859,273.04	1,859,273.04	1,859,273.04	1,859,273.04	0.00		19,025,574.33	19,025,574.35
Classified Salaries	2000-2999	463,567.77	463,567.77	463,567.77	463,567.77			5,264,602.78	5,264,602.79
Employee Benefits	3000-3999	1,009,571.11	1,009,571.11	1,009,571.11	1,009,571.11			10,496,095.37	10,496,095.41
Books and Supplies	4000-4999	99,738.26	99,738.26	99,738.26	99,738.26	159,000.00		1,479,831.39	1,479,831.36
Services	5000-5999	313,130.34	313,130.34	313,130.34	313,130.34	243,650.00		4,581,535.92	4,581,535.92
Capital Outlay	6000-6999							65,000.00	65,000.00
Other Outgo	7000-7499	4,065.80	58,390.63	76,959.81				185,055.08	185,055.08
Interfund Transfers Out	7600-7629				102,822.06			137,822.06	137,822.02
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,749,346.32	3,803,671.15	3,822,240.33	3,848,102.58	402,650.00	0.00	41,235,516.93	41,235,516.93
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(22.71)	(49.10)		(25.31)			(220.78)	
Accounts Receivable	9200-9299		44,304.00	(2,327.55)	7,864.92			576,899.96	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	(6,894.07)	(18,906.63)					194,654.24	
Other Current Assets	9340							0.00	
Lease Receivable	9380			(126,531.04)	(11,666.19)			397,227.77	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(6,916.78)	25,348.27	(128,858.59)	(3,826.58)	0.00	0.00	1,168,561.19	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,284.88	(269,412.38)	(5,196.99)	(101,211.96)			232,993.40	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							525,824.00	
SUBTOTAL		1,284.88	(269,412.38)	(5,196.99)	(101,211.96)	0.00	0.00	758,817.40	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(8,201.66)	294,760.65	(123,661.60)	97,385.38	0.00	0.00	409,743.79	
E. NET INCREASE/DECREASE (B - C + D)		(2,021,111.31)	8,007,988.97	(1,356,518.18)	(2,923,617.52)	(40,182.85)	0.00	1,187,718.96	777,975.17
F. ENDING CASH (A + E)		3,841,689.73	11,849,678.70	10,493,160.52	7,569,543.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,529,360.15	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			7,569,543.00	6,194,402.52	5,122,773.97	2,196,737.85	1,410,669.99	(936,589.32)	9,185,973.53	11,045,648.14
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		25,807.00	25,807.00	87,569.00	25,807.00		61,762.00	10,323.00	11,699.00
Property Taxes	8020-8079					1,005,363.50	1,320,660.11	11,970,634.43	1,791,859.12	
Miscellaneous Funds	8080-8099				5,694.67			470,512.60		
Federal Revenue	8100-8299		(975.99)			7,202.00	9,552.83	12,411.75	5,005.25	
Other State Revenue	8300-8599		62,693.00	102,566.60	305,435.47	(21,536.79)	46,355.00	76,265.65	1,765,344.00	25,008.00
Other Local Revenue	8600-8799		100,945.14	195,188.13	469,225.84	1,865,568.08	97,166.22	1,344,395.84	1,480,956.91	138,934.02
Interfund Transfers In	8900-8929					80,000.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			188,469.15	323,561.73	867,924.98	2,962,403.79	1,473,734.16	13,935,982.27	5,053,488.28	175,641.02
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		235,137.62	197,706.31	1,863,370.40	1,863,370.40	1,863,370.40	1,863,370.40	1,863,370.40	1,863,370.40
Classified Salaries	2000-2999		378,505.70	250,419.38	465,959.93	465,959.93	465,959.93	465,959.93	465,959.93	465,959.93
Employee Benefits	3000-3999		180,950.08	219,434.19	1,019,949.84	1,019,949.84	1,019,949.84	1,019,949.84	1,019,949.84	1,019,949.84
Books and Supplies	4000-4999		180,994.57	142,454.22	99,738.26	99,738.26	99,738.26	99,738.26	99,738.26	99,738.26
Services	5000-5999		793,181.25	413,401.27	313,130.34	413,130.34	313,130.34	313,130.34	313,130.34	313,130.34
Capital Outlay	6000-6999									
Other Outgo	7000-7499			4,830.92	4,830.92		8,131.60	4,065.80	4,065.80	19,713.80
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699							35,000.00		
TOTAL DISBURSEMENTS			1,768,769.22	1,228,246.29	3,766,979.69	3,862,148.77	3,770,280.37	3,801,214.57	3,766,214.57	3,781,862.57
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	31,493.99	(25.31)			(49.55)			(48.80)	
Accounts Receivable	9200-9299	864,084.90	186,121.34	235,656.76	1,569.34	88,809.60	(2,981.87)	13,877.68	4,005.74	
Due From Other Funds	9310	75,000.00								
Stores	9320									
Prepaid Expenditures	9330	355,643.00	237,331.34	(399.00)			(1,967.00)		(6,146.90)	(8,363.50)
Other Current Assets	9340									
Lease Receivable	9380								535,425.00	
Deferred Outflows of Resources	9490									
SUBTOTAL		1,326,221.89	423,427.37	235,257.76	1,569.34	88,760.05	(4,948.87)	13,877.68	533,235.04	(8,363.50)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	794,228.43	218,267.78	402,201.75	28,550.75	(24,917.07)	45,764.23	26,082.53	(39,165.86)	(49,254.23)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	21,124.34								
Deferred Inflows of Resources	9690									
SUBTOTAL		815,352.77	218,267.78	402,201.75	28,550.75	(24,917.07)	45,764.23	26,082.53	(39,165.86)	(49,254.23)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		510,869.12	205,159.59	(166,943.99)	(26,981.41)	113,677.12	(50,713.10)	(12,204.85)	572,400.90	40,890.73
E. NET INCREASE/DECREASE (B - C + D)			(1,375,140.48)	(1,071,628.55)	(2,926,036.12)	(786,067.86)	(2,347,259.31)	10,122,562.85	1,859,674.61	(3,565,330.82)
F. ENDING CASH (A + E)			6,194,402.52	5,122,773.97	2,196,737.85	1,410,669.99	(936,589.32)	9,185,973.53	11,045,648.14	7,480,317.32
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		7,480,317.32	5,242,337.76	14,065,361.32	12,691,974.86				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	71,165.00	11,699.00	11,699.00	11,697.00	64,058.00		419,092.00	
Property Taxes	8020-8079	1,393,708.37	9,580,148.35	2,289,115.79	353,318.87			29,704,808.54	
Miscellaneous Funds	8080-8099		498,286.99			129,222.80		1,103,717.06	
Federal Revenue	8100-8299	4,675.00	282,019.55	1,473.19	44,334.85			365,698.43	
Other State Revenue	8300-8599	126,379.07			113,930.49			2,602,440.49	
Other Local Revenue	8600-8799	140,509.23	1,976,648.42	287,095.77	240,002.32			8,336,635.92	
Interfund Transfers In	8900-8929							80,000.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,736,436.67	12,348,802.31	2,589,383.75	763,283.53	193,280.80	0.00	42,612,392.44	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,863,370.40	1,863,370.40	1,863,370.40	1,863,370.43			19,066,547.96	
Classified Salaries	2000-2999	465,959.93	465,959.93	465,959.93	465,959.93			5,288,524.38	
Employee Benefits	3000-3999	1,019,949.84	1,019,949.84	1,019,949.87	1,019,949.84			10,599,882.70	
Books and Supplies	4000-4999	99,738.26	99,738.26	99,738.26	99,738.26	55,195.06		1,376,026.45	
Services	5000-5999	513,130.34	313,130.34	313,130.34	413,130.34	100,343.77		4,838,229.69	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499	4,065.80	58,390.63	76,959.81				185,055.08	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699				130,119.00			165,119.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,966,214.57	3,820,539.40	3,839,108.61	3,992,267.80	155,538.83	0.00	41,519,385.26	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(22.71)	(49.10)		(25.31)			(220.78)	
Accounts Receivable	9200-9299		44,304.00	(2,327.55)	7,864.92			576,899.96	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	(6,894.07)	(18,906.63)					194,654.24	
Other Current Assets	9340							0.00	
Lease Receivable	9380			(126,531.04)	(11,666.19)			397,227.77	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(6,916.78)	25,348.27	(128,858.59)	(3,826.58)	0.00	0.00	1,168,561.19	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,284.88	(269,412.38)	(5,196.99)	(101,211.96)			232,993.43	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,284.88	(269,412.38)	(5,196.99)	(101,211.96)	0.00	0.00	232,993.43	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(8,201.66)	294,760.65	(123,661.60)	97,385.38	0.00	0.00	935,567.76	
E. NET INCREASE/DECREASE (B - C + D)		(2,237,979.56)	8,823,023.56	(1,373,386.46)	(3,131,598.89)	37,741.97	0.00	2,028,574.94	0.00
F. ENDING CASH (A + E)		5,242,337.76	14,065,361.32	12,691,974.86	9,560,375.97				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,598,117.94	

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 Sources	8010-8099	29,291,997.70	2.84%	30,123,900.54	1.90%	30,695,140.49
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	359,297.36	0.00%	359,297.36	0.00%	359,297.36
4. Other Local Revenues	8600-8799	4,978,806.70	-4.80%	4,739,804.20	-6.87%	4,414,405.83
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(6,928,183.51)	-0.59%	(6,887,428.39)	2.54%	(7,062,326.22)
6. Total (Sum lines A1 thru A5c)		27,781,918.25	2.28%	28,415,573.71	0.25%	28,486,517.46
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,447,538.87		14,479,720.04
b. Step & Column Adjustment				32,181.17		177,866.54
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,447,538.87	0.22%	14,479,720.04	1.23%	14,657,586.58
2. Classified Salaries						
a. Base Salaries				2,720,797.29		2,735,669.12
b. Step & Column Adjustment				14,871.83		21,442.71
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,720,797.29	0.55%	2,735,669.12	0.78%	2,757,111.83
3. Employee Benefits	3000-3999	5,997,616.36	0.90%	6,051,398.02	1.67%	6,152,416.72
4. Books and Supplies	4000-4999	1,024,532.38	-7.22%	950,526.81	16.10%	1,103,553.86
5. Services and Other Operating Expenditures	5000-5999	2,408,573.79	9.78%	2,644,194.96	-0.20%	2,638,824.89
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	76,055.08	0.00%	76,055.08	0.00%	76,055.08
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	137,822.02	19.81%	165,119.00	0.00%	165,119.00
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)		26,812,935.79	1.08%	27,102,683.03	1.65%	27,550,667.96
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		968,982.46		1,312,890.68		935,849.50

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,756,797.42		6,725,779.88		8,038,670.56
2. Ending Fund Balance (Sum lines C and D1)		6,725,779.88		8,038,670.56		8,974,520.06
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	360,643.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	823,932.77				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,474,131.02				
2. Unassigned/Unappropriated	9790	3,067,073.09		8,033,670.56		8,969,520.06
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,725,779.88		8,038,670.56		8,974,520.06
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,474,131.02		0.00		0.00
c. Unassigned/Unappropriated	9790	3,067,073.09		8,033,670.56		8,969,520.06
(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	669,978.32				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,211,182.43		8,033,670.56		8,969,520.06
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	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 Sources	8010-8099	1,103,717.06	0.00%	1,103,717.06	0.00%	1,103,717.06
2. Federal Revenues	8100-8299	365,698.43	0.00%	365,698.43	0.00%	365,698.43
3. Other State Revenues	8300-8599	2,243,143.13	0.00%	2,243,143.13	0.00%	2,243,143.13
4. Other Local Revenues	8600-8799	3,590,831.72	0.17%	3,596,831.72	0.03%	3,597,831.72
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	6,928,183.51	-0.59%	6,887,428.39	2.54%	7,062,326.22
6. Total (Sum lines A1 thru A5c)		14,231,573.85	-0.24%	14,196,818.73	1.24%	14,372,716.56
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,578,035.48		4,586,827.92
b. Step & Column Adjustment				8,792.44		6,470.51
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,578,035.48	0.19%	4,586,827.92	0.14%	4,593,298.43
2. Classified Salaries						
a. Base Salaries				2,543,805.50		2,552,855.26
b. Step & Column Adjustment				9,049.76		13,564.72
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,543,805.50	0.36%	2,552,855.26	0.53%	2,566,419.98
3. Employee Benefits	3000-3999	4,498,479.05	1.11%	4,548,484.68	1.26%	4,605,801.26
4. Books and Supplies	4000-4999	455,298.98	-6.55%	425,499.64	-16.43%	355,585.86
5. Services and Other Operating Expenditures	5000-5999	2,172,962.13	0.97%	2,194,034.73	1.46%	2,226,170.53
6. Capital Outlay	6000-6999	65,000.00	-100.00%	0.00	0.00%	65,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	109,000.00	0.00%	109,000.00	0.00%	109,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,422,581.14	-0.04%	14,416,702.23	0.73%	14,521,276.06
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(191,007.29)		(219,883.50)		(148,559.50)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		605,578.86		414,571.57		194,688.07
2. Ending Fund Balance (Sum lines C and D1)		414,571.57		194,688.07		46,128.57
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	414,571.57		194,688.07		46,128.57
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)		414,571.57		194,688.07		46,128.57
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	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 Sources	8010-8099	30,395,714.76	2.74%	31,227,617.60	1.83%	31,798,857.55
2. Federal Revenues	8100-8299	365,698.43	0.00%	365,698.43	0.00%	365,698.43
3. Other State Revenues	8300-8599	2,602,440.49	0.00%	2,602,440.49	0.00%	2,602,440.49
4. Other Local Revenues	8600-8799	8,569,638.42	-2.72%	8,336,635.92	-3.89%	8,012,237.55
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)		42,013,492.10	1.43%	42,612,392.44	0.58%	42,859,234.02
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,025,574.35		19,066,547.96
b. Step & Column Adjustment				40,973.61		184,337.05
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	19,025,574.35	0.22%	19,066,547.96	0.97%	19,250,885.01
2. Classified Salaries						
a. Base Salaries				5,264,602.79		5,288,524.38
b. Step & Column Adjustment				23,921.59		35,007.43
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	5,264,602.79	0.45%	5,288,524.38	0.66%	5,323,531.81
3. Employee Benefits	3000-3999	10,496,095.41	0.99%	10,599,882.70	1.49%	10,758,217.98
4. Books and Supplies	4000-4999	1,479,831.36	-7.01%	1,376,026.45	6.04%	1,459,139.72
5. Services and Other Operating Expenditures	5000-5999	4,581,535.92	5.60%	4,838,229.69	0.55%	4,864,995.42
6. Capital Outlay	6000-6999	65,000.00	-100.00%	0.00	0.00%	65,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	185,055.08	0.00%	185,055.08	0.00%	185,055.08
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	137,822.02	19.81%	165,119.00	0.00%	165,119.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		41,235,516.93	0.69%	41,519,385.26	1.33%	42,071,944.02
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		777,975.17		1,093,007.18		787,290.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,362,376.28		7,140,351.45		8,233,358.63
2. Ending Fund Balance (Sum lines C and D1)		7,140,351.45		8,233,358.63		9,020,648.63
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	360,643.00		5,000.00		5,000.00
b. Restricted	9740	414,571.57		194,688.07		46,128.57
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	823,932.77		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,474,131.02		0.00		0.00
2. Unassigned/Unappropriated	9790	3,067,073.09		8,033,670.56		8,969,520.06
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,140,351.45		8,233,358.63		9,020,648.63
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,474,131.02		0.00		0.00
c. Unassigned/Unappropriated	9790	3,067,073.09		8,033,670.56		8,969,520.06
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	669,978.32		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)		6,211,182.43		8,033,670.56		8,969,520.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.06%		19.35%		21.32%
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	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>						
		0.00		0.00		0.00
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>						
		1,158.21		1,158.21		1,158.21
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		41,235,516.93		41,519,385.26		42,071,944.02
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>						
		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>						
		41,235,516.93		41,519,385.26		42,071,944.02
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		1,237,065.51		1,245,581.56		1,262,158.32
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		1,237,065.51		1,245,581.56		1,262,158.32
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and 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):	1,158	
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 (2022-23)				
District Regular	1,253	1,235		
Charter School				
Total ADA	1,253	1,235	1.5%	Not Met
Second Prior Year (2023-24)				
District Regular	1,223	1,213		
Charter School				
Total ADA	1,223	1,213	0.8%	Met
First Prior Year (2024-25)				
District Regular	1,189	1,189		
Charter School		0		
Total ADA	1,189	1,189	0.0%	Met
Budget Year (2025-26)				
District Regular	1,158			
Charter School	0			
Total ADA	1,158			

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)

District did not expect the continued decline in enrollment.

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.

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	1,313	1,294		
Charter School				
Total Enrollment	1,313	1,294	1.4%	Not Met
Second Prior Year (2023-24)				
District Regular	1,274	1,263		
Charter School				
Total Enrollment	1,274	1,263	0.9%	Met
First Prior Year (2024-25)				
District Regular	1,286	1,241		
Charter School				
Total Enrollment	1,286	1,241	3.5%	Not Met
Budget Year (2025-26)				
District Regular	1,201			
Charter School				
Total Enrollment	1,201			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The District continues seeing declining enrollment.

- 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)

The District continues to experience declining enrollment.

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 (2022-23)			
District Regular	1,235	1,294	
Charter School		0	
Total ADA/Enrollment	1,235	1,294	95.4%
Second Prior Year (2023-24)			
District Regular	1,213	1,263	
Charter School	0		
Total ADA/Enrollment	1,213	1,263	96.1%
First Prior Year (2024-25)			
District Regular	1,189	1,241	
Charter School			
Total ADA/Enrollment	1,189	1,241	95.8%
Historical Average Ratio:			95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

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 (2025-26)				
District Regular	1,158	1,201		
Charter School	0			
Total ADA/Enrollment	1,158	1,201	96.4%	Not Met
1st Subsequent Year (2026-27)				
District Regular	1,158	1,201		
Charter School				
Total ADA/Enrollment	1,158	1,201	96.4%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	1,158	1,201		
Charter School				
Total ADA/Enrollment	1,158	1,201	96.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

The ADA rate has been impacted by students with Independent Studies who do not turn in their work. The District is working on resolve the issue.

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 (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,188.69	1,158.21	1,158.21	1,158.21
b. Prior Year ADA (Funded)		1,188.69	1,158.21	1,158.21
c. Difference (Step 1a minus Step 1b)		(30.48)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.56%)	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)				
		(2.56%)	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 (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	27,679,259.46	28,872,905.70	29,704,808.54	30,276,048.49
Percent Change from Previous Year		4.31%	2.88%	1.92%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		3.31% to 5.31%	1.88% to 3.88%	0.92% to 2.92%

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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 (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	28,098,351.46	29,291,997.70		
District's Projected Change in LCFF Revenue:		4.25%	(100.00%)	0.00%
Basic Aid Standard		3.31% to 5.31%	1.88% to 3.88%	0.92% to 2.92%
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.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio	
	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 (2022-23)	21,551,729.38	24,658,021.88	87.4%	
Second Prior Year (2023-24)	21,562,987.85	24,951,585.33	86.4%	
First Prior Year (2024-25)	22,321,436.90	26,102,979.63	85.5%	
	Historical Average Ratio:		86.4%	
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2025-26)	23,165,952.52	26,675,113.77	86.8%		Met
1st Subsequent Year (2026-27)	23,266,787.18	26,937,564.03	86.4%		Met
2nd Subsequent Year (2027-28)	23,567,115.13	27,385,548.96	86.1%		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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(2.56%)	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.56% to 7.44%	-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%):	-7.56% to 2.44%	-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 (2024-25)	370,564.43		
Budget Year (2025-26)	365,698.43	(1.31%)	No
1st Subsequent Year (2026-27)	365,698.43	0.00%	No
2nd Subsequent Year (2027-28)	365,698.43	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	2,632,735.24		
Budget Year (2025-26)	2,602,440.49	(1.15%)	No
1st Subsequent Year (2026-27)	2,602,440.49	0.00%	No
2nd Subsequent Year (2027-28)	2,602,440.49	0.00%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	8,893,313.80		
Budget Year (2025-26)	8,569,638.42	(3.64%)	No
1st Subsequent Year (2026-27)	8,336,635.92	(2.72%)	No
2nd Subsequent Year (2027-28)	8,012,237.55	(3.89%)	No

Explanation:
(required if Yes)

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

First Prior Year (2024-25)	1,579,054.69		
Budget Year (2025-26)	1,479,831.36	(6.28%)	No
1st Subsequent Year (2026-27)	1,376,026.45	(7.01%)	Yes
2nd Subsequent Year (2027-28)	1,459,139.72	6.04%	Yes

Explanation:
(required if Yes)

The District is planning Math and ELA curriculum adoptions in 26-27 and 27-28.

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

First Prior Year (2024-25)	4,940,441.18		
Budget Year (2025-26)	4,581,535.92	(7.26%)	No
1st Subsequent Year (2026-27)	4,838,229.69	5.60%	Yes
2nd Subsequent Year (2027-28)	4,864,995.42	.55%	No

Explanation:
(required if Yes)

The District is having increased cost in insurance, Special Ed related services, field trip transportation into the 25-26 budget year.

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 (2024-25)	11,896,613.47		
Budget Year (2025-26)	11,537,777.34	(3.02%)	Met
1st Subsequent Year (2026-27)	11,304,774.84	(2.02%)	Met
2nd Subsequent Year (2027-28)	10,980,376.47	(2.87%)	Met

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

First Prior Year (2024-25)	6,519,495.87		
Budget Year (2025-26)	6,061,367.28	(7.03%)	Met
1st Subsequent Year (2026-27)	6,214,256.14	2.52%	Met
2nd Subsequent Year (2027-28)	6,324,135.14	1.77%	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)	39,470,172.93			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	39,470,172.93	1,184,105.19	1,239,554.17	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:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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 (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	600,957.76	622,842.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,297,457.42	2,361,456.46	3,114,295.14
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,015,919.21	2,105,363.78	2,047,558.47
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,914,334.39	5,089,662.24	5,161,853.61
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	38,290,956.98	39,357,607.62	41,131,548.04
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)	38,290,956.98	39,357,607.62	41,131,548.04
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	12.8%	12.9%	12.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.3%	4.3%	4.2%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	(282,529.31)	24,738,021.88	1.1%	Met
Second Prior Year (2023-24)	520,589.05	25,130,585.33	N/A	Met
First Prior Year (2024-25)	293,401.41	26,311,741.41	N/A	Met
Budget Year (2025-26) (Information only)	968,982.46	26,812,935.79		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund 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	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	4,834,758.85	5,225,336.27	N/A	Met
Second Prior Year (2023-24)	4,045,622.63	4,942,806.96	N/A	Met
First Prior Year (2024-25)	4,500,316.25	5,463,396.01	N/A	Met
Budget Year (2025-26) (Information only)	5,756,797.42			

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.

Fiscal Year	Ending Cash Balance General Fund	Status
	(Form CASH, Line F, June Column)	
Current Year (2025-26)	7,569,543.00	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 \$88,000 (greater of)	0 to 300
4% or \$88,000 (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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,158	1,158	1,158
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?
2. If you are the SELPA AU and are excluding special education pass-through funds:
- a. Enter the name(s) of the SELPA(s): _____

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	41,235,516.93	41,519,385.26	42,071,944.02
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)	41,235,516.93	41,519,385.26	42,071,944.02

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,237,065.51	1,245,581.56	1,262,158.32
6.	Reserve Standard - by Amount (\$88,000 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)	1,237,065.51	1,245,581.56	1,262,158.32

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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)	2,474,131.02		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,067,073.09	8,033,670.56	8,969,520.06
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)	669,978.32		
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)	6,211,182.43	8,033,670.56	8,969,520.06
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.06%	19.35%	21.32%
District's Reserve Standard (Section 10B, Line 7):	1,237,065.51	1,245,581.56	1,262,158.32
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?

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?

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?

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)?

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 (2024-25)	(7,210,831.57)			
Budget Year (2025-26)	(6,928,183.51)	(282,648.06)	(3.9%)	Met
1st Subsequent Year (2026-27)	(6,887,428.39)	(40,755.12)	(.6%)	Met
2nd Subsequent Year (2027-28)	(7,062,326.22)	174,897.83	2.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	80,000.00			
Budget Year (2025-26)	80,000.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	80,000.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	80,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	208,761.78			
Budget Year (2025-26)	137,822.02	(70,939.76)	(34.0%)	Not Met
1st Subsequent Year (2026-27)	165,119.00	27,296.98	19.8%	Not Met
2nd Subsequent Year (2027-28)	165,119.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The district will reduce the general fund's contribution to Fund 20 OPEB and to Fund 13 because the new Food Services vendor is projected to improve food quality and participation hence reduce the Fund 13 deficit, at least for the 25-26 budget year, although 26-27, Year 2 deficit, hence general fund contribution is projected to increase due to higher vended meals services cost from COLA.

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 Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	27	51	7433	3,384,752
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				3,384,752

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment (P & I)			
Leases	60,000	60,000	60,000	60,000
Certificates of Participation				
General Obligation Bonds	7,958,687	8,600,209	8,851,985	8,383,778
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	8,018,687	8,660,209	8,911,985	8,443,778
Has total annual payment increased over prior year (2024-25)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The debt is paid by Hillsborough 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)

Yes

2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

Yes

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

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	0

4 OPEB Liabilities

a. Total OPEB liability

5,194,953.00

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

5,194,953.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

5 OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	241,027.35	241,027.35	241,027.35
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	241,027.35	241,027.35	241,027.35
d. Number of retirees receiving OPEB benefits	71.00	71.00	71.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	110	108	108	108

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Apr 28, 2025
2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	Yes
If Yes, date of Superintendent and CBO certification:	Apr 25, 2025
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:	Jun 17, 2025
4. Period covered by the agreement: Begin Date:	Jul 01, 2023
End Date:	Jun 30, 2026

5. Salary settlement:	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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

--

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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

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:

--	--	--

--

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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?

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) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	66	67	67	67

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Apr 28, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 25, 2025

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

Yes

If Yes, date of budget revision board adoption:

Jun 17, 2025

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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			
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases			
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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			

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:			

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--	--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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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?			

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) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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?

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes	Yes
194,820			
2.25%			

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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 17, 2025

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.

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

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

Comments:
(optional)

The previous superintendent retired as of June 30, 2024. The new superintendent has been working for the district since July 1, 2024.

End of School District Budget Criteria and Standards Review

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	18,577,418.99	301	431,872.65	303	18,145,546.34	305	140,817.74		307	18,004,728.60	309
2000 - Classified Salaries	5,471,018.09	311	289,431.12	313	5,181,586.97	315	0.00		317	5,181,586.97	319
3000 - Employee Benefits	10,085,249.13	321	560,043.92	323	9,525,205.21	325	109,622.20		327	9,415,583.01	329
4000 - Books, Supplies Equip Replace. (6500)	1,579,054.69	331	94,826.69	333	1,484,228.00	335	87,487.22		337	1,396,740.78	339
5000 - Services . . . & 7300 - Indirect Costs	4,940,441.18	341	170,369.60	343	4,770,071.58	345	878,724.25		347	3,891,347.33	349
TOTAL					39,106,638.10	365			TOTAL	37,889,986.69	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	15,081,398.92	375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,447,613.26	380
3. STRS.	3101 & 3102	4,162,936.66	382
4. PERS.	3201 & 3202	684,373.99	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	455,206.79	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,475,660.31	385
7. Unemployment Insurance.	3501 & 3502	9,023.05	390
8. Workers' Compensation Insurance.	3601 & 3602	251,931.25	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	99,803.35	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		24,667,947.58	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		615,921.88	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		24,052,025.70	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		63.48%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.48%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	37,889,986.69
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

Budget, July 1
Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Hillsborough City Elementary

San Mateo County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<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 and 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 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) - 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) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

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

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

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.SUBSCRIPT.LIAB.9660	\$27,289.00	
DEBT.GOV.GO.BONDS.9661	\$186,379,791.41	
DEBT.GOV.PENSION.LIAB.9663	\$19,951,901.00	
DEBT.GOV.OPEB.9664	\$4,145,533.00	
DEBT.GOV.COMP.ABS.9665	\$354,232.77	
DEBT.GOV.CAP.LEASES.9667	\$48,789.30	

Explanation: Form Debt is completed when 24-25 books are closed.

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

LCFF CALCULATOR

68908	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
5/29/2025	Projection Date

LEA:	Hillsborough City Elementary
Projection Title:	25-26 Budget
Created by:	Joyce Shen
Email:	jshen@hcsdk8.org
Phone:	(650) 342-5193

Hillsborough City Elementary (68908)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
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(1) UNIVERSAL ASSUMPTIONS

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
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 <i>(prefilled as calculated by the Department of Finance, DOF)</i>	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Statutory COLA	6.56%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Augmentation/(COLA Suspension)	6.70%	0.00%	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	\$ 3,148	\$ 3,243	\$ 3,354	\$ 3,465	\$ 3,577
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	12.74780911%	21.98880689%	28.19204594%	28.19204594%	28.19204594%	28.19204594%		
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	12.84814107%	22.03836064%	28.19204594%	28.19204594%	28.19204594%	28.19204594%		
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Hillsborough City Elementary (68908) - 25-26 Budget									5/29/2025
DETAILED ADA CALCULATION	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
Third 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	511.36	511.36	492.29	504.15	484.05	503.44	476.54	476.54	
Grades 4-6	453.48	453.48	444.07	446.19	438.59	411.96	388.93	388.93	
Grades 7-8	277.01	277.01	276.79	283.09	288.71	286.64	290.74	290.74	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	1,241.85	1,241.85	1,213.15	1,233.43	1,211.35	1,202.04	1,156.21	1,156.21	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	1,241.85	1,241.85	1,213.15	1,233.43	1,211.35	1,202.04	1,156.21	1,156.21	
Second 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	503.44	476.54	476.54	476.54	
Grades 4-6	453.48	444.07	446.19	438.59	411.96	388.93	388.93	388.93	
Grades 7-8	277.01	276.79	283.09	288.71	286.64	290.74	290.74	290.74	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	1,241.85	1,213.15	1,233.43	1,211.35	1,202.04	1,156.21	1,156.21	1,156.21	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	1,241.85	1,213.15	1,233.43	1,211.35	1,202.04	1,156.21	1,156.21	1,156.21	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA	2028-29 ADA	
Grades TK-3	492.29	504.15	484.05	503.44	476.54	476.54	476.54	-	
Grades 4-6	444.07	446.19	438.59	411.96	388.93	388.93	388.93	-	
Grades 7-8	276.79	283.09	288.71	286.64	290.74	290.74	290.74	-	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	1,213.15	1,233.43	1,211.35	1,202.04	1,156.21	1,156.21	1,156.21	-	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	1,213.15	1,233.43	1,211.35	1,202.04	1,156.21	1,156.21	1,156.21	-	
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	-	-	-	-	-	-	-	-	
Prior year charter school shift percentage		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	505.00	502.60	493.50	497.21	488.01	485.51	476.54	317.69	
Grades 4-6	450.34	447.91	442.95	432.25	413.16	396.61	388.93	259.29	
Grades 7-8	276.94	278.96	282.86	286.15	288.70	289.37	290.74	193.83	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	1,232.28	1,229.47	1,219.31	1,215.61	1,189.87	1,171.49	1,156.21	770.81	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	1,232.28	1,229.47	1,219.31	1,215.61	1,189.87	1,171.49	1,156.21	770.81	
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-	-	-	-	-	
Current Year ADA									
Grades TK-3	504.15	484.05	503.44	476.54	476.54	476.54	-	-	
Grades 4-6	446.19	438.59	411.96	388.93	388.93	388.93	-	-	
Grades 7-8	283.09	288.71	286.64	290.74	290.74	290.74	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	1,233.43	1,211.35	1,202.04	1,156.21	1,156.21	1,156.21	-	-	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	1,233.43	1,211.35	1,202.04	1,156.21	1,156.21	1,156.21	-	-	
Change in LCFF ADA (excludes NSS ADA)	20.28	(22.08)	(9.31)	(45.83)	-	-	(1,156.21)	-	
	Increase	Decline	Decline	Decline	No Change	No Change	Decline	No Change	

Hillsborough City Elementary (68908) - 25-26 Budget		v.26.1c		PY3		v.26.1c		5/29/2025		PY2			
LOCAL CONTROL FUNDING FORMULA						2022-23		2023-24					
LCFF ENTITLEMENT CALCULATION													
Calculation Factors		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
		13.26%		0.00%		4.06% 4.06%		8.22%		0.00%		3.98% 3.98%	
Current Year		Prior Year											
ADA		Base		Grade Span		Supplemental		Concentration		Total		Total	
Grades TK-3	504.70	\$ 9,166	\$ 953	\$ 82	\$ -	\$ 5,148,528	505.81	\$ 9,919	\$ 1,032	\$ 87	\$ -	\$ 5,583,216	
Grades 4-6	446.19	9,304		76	-	4,185,061	446.19	10,069		80	-	4,528,449	
Grades 7-8	284.14	9,580		78	-	2,744,164	283.20	10,367		83	-	2,959,304	
Grades 9-12	-	11,102	289	92	-	-	-	12,015	312	98	-	-	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 11,499,493	\$ 480,979	\$ 97,281	\$ -	\$ 12,077,753		\$ 12,445,750	\$ 521,996	\$ 103,223	\$ -	\$ 13,070,969	
NSS Allowance		-	-	-	-	-		-	-	-	-	-	
TOTAL BASE	1,235.03	\$ 11,499,493	\$ 480,979	\$ 97,281	\$ -	\$ 12,077,753	1,235.20	\$ 12,445,750	\$ 521,996	\$ 103,223	\$ -	\$ 13,070,969	
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 23.58 TK Add-on rate \$ 2,813.00		66,331		TK ADA 23.65 TK Add-on rate \$ 3,044.00		71,991	
ECONOMIC RECOVERY TARGET PAYMENT													
LCFF Entitlement Before Adjustments						\$ 12,144,084		\$ 13,142,960					
Miscellaneous Adjustments						-		-					
ADJUSTED LCFF ENTITLEMENT						\$ 12,144,084		\$ 13,142,960					
Local Revenue (including RDA)						(24,921,897)		(26,416,082)					
Gross State Aid						\$ -		\$ -					
Education Protection Account Entitlement						(247,006)		(247,040)					
Net State Aid						\$ -		\$ -					
MINIMUM STATE AID CALCULATION													
		12-13 Rate		2022-23 ADA		Minimum State Aid		12-13 Rate		2023-24 ADA		Minimum State Aid	
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,070.89	1,235.03	\$ 6,262,701		\$ 5,070.89	1,235.20	\$ 6,263,563					
2012-13 NSS Allowance (deficit)		\$ -	-	-		\$ -	-	-					
Minimum State Aid Adjustments				-				-					
Less Current Year Property Taxes/In-Lieu				(24,921,897)				(26,416,082)					
Less Education Protection Account Entitlement				(247,006)				(247,040)					
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 Supplemental						\$ 12,144,084		\$ 13,142,960					
Change Over Prior Year								8.23%		998,876			
LCFF Entitlement Per ADA (excluding Categorical MSA)						\$ 9,833		10,640					
Per-ADA Change Over Prior Year								8.21%		807			
Basic Aid Status (school districts only)						Basic Aid		Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES													
		2022-23		2023-24				Increase					
State Aid		\$ 172,044		\$ 172,044		0.00%	-	\$ 172,044					
Education Protection Account		247,006		247,040				247,040					
Property Taxes Net of In-Lieu Transfers		24,921,897		26,416,082		6.00%	1,494,185	26,416,082					
Charter In-Lieu Taxes		-		-		0.00%	-	-					
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		\$ 25,340,947		\$ 26,835,166		5.90%	1,494,185	\$ 26,835,166					

Hillsborough City Elementary (68908) - 25-26 Budget		5/29/2025							
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
General Assumptions									
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:									
Enrollment Count	1,294	1,263	1,235	1,204	1,204	1,204	-	-	
Unduplicated Pupil Count (UPC)	50	50	51	51	51	51	-	-	
Unduplicated Pupil Percentage (UPP)	4.06%	3.98%	3.98%	4.11%	4.20%	4.24%	0.00%	0.00%	
Current Year LCFF Average Daily Attendance (ADA)	1,235.03	1,213.12	1,203.74	1,158.21	1,158.21	1,158.21	-	-	
Funded LCFF ADA	1,235.03	1,235.20	1,221.01	1,217.61	1,191.87	1,173.49	1,156.21	770.81	
LCFF ADA Funding Method	Current Year	Prior Year	3PY Average	3PY Average	3PY Average	3PY Average	Prior Year	3PY Average	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-	
Funded NSS ADA	-	-	-	-	-	-	-	-	
LCFF Entitlement Summary									
Base Grant	\$11,499,493	\$12,445,750	\$12,436,139	\$12,687,605	\$12,797,019	\$13,031,445	\$13,266,850	\$9,131,121	
Grade Span Adjustment	480,979	521,996	516,379	530,523	536,323	551,539	559,458	385,040	
Adjusted Base Grant	\$11,980,472	\$12,967,746	\$12,952,518	\$13,218,128	\$13,333,342	\$13,582,984	\$13,826,308	\$9,516,161	
Supplemental Grant	97,281	103,223	103,102	108,653	112,000	115,184	-	-	
Concentration Grant	-	-	-	-	-	-	-	-	
Total Base, Supplemental and Concentration Grant	\$12,077,753	\$13,070,969	\$13,055,620	\$13,326,781	\$13,445,342	\$13,698,168	\$13,826,308	\$9,516,161	
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	71,991	190,559	154,567	159,231	164,681	-	-	
Total Allowance and Add-On Amounts	\$66,331	\$71,991	\$190,559	\$154,567	\$159,231	\$164,681	\$-	\$-	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$12,144,084	\$13,142,960	\$13,246,179	\$13,481,348	\$13,604,573	\$13,862,849	\$13,826,308	\$9,516,161	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 12,144,084	\$ 13,142,960	\$ 13,246,179	\$ 13,481,348	\$ 13,604,573	\$ 13,862,849	\$ 13,826,308	\$ 9,516,161	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 9,833	\$ 10,640	\$ 10,849	\$ 11,072	\$ 11,414	\$ 11,813	\$ 11,958	\$ 12,346	
Additional State Aid	172,044	172,044	172,044	172,044	172,044	172,044	-	-	
Total LCFF Entitlement with Additional State Aid	12,316,128	13,315,004	13,418,223	13,653,392	13,776,617	14,034,893	13,826,308	9,516,161	
LCFF Sources Summary									
Funding Source Summary									
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 24,921,897	\$ 26,416,082	\$ 27,686,816	\$ 28,881,582	\$ 29,713,485	\$ 30,284,724	\$ -	\$ -	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 247,006	\$ 247,040	\$ 244,202	\$ 243,522	\$ 238,374	\$ 234,698	\$ 231,242	\$ 154,162	
Net State Aid (excludes Additional State Aid)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,595,066	\$ 9,361,999	
Additional State Aid	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ -	\$ -	
Total Funding Sources	\$ 25,340,947	\$ 26,835,166	\$ 28,103,062	\$ 29,297,148	\$ 30,123,903	\$ 30,691,466	\$ 13,826,308	\$ 9,516,161	

Hillsborough City Elementary (68908) - 25-26 Budget						5/29/25				
EDUCATION PROTECTION ACCOUNT										
	Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated* 2023-24	Estimated P-2 2024-25	Calculated* 2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	1,235.03	1,235.24	1,235.20	1,221.01	1,221.01	1,217.61	1,191.87	1,173.49	1,156.21	770.81
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)	\$ 247,006	\$ 247,048	\$ 247,040	\$ 244,202	\$ 244,202	\$ 243,522	\$ 238,374	\$ 234,698	\$ 231,242	\$ 154,162
EPA PROPORTIONATE SHARE CAP										
B3,B7 2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 6,165.84		\$ 6,672.67	\$ 6,744.07	\$ 6,744.07	\$ 6,899.18	\$ 7,107.54	\$ 7,350.62	\$ 7,593.93	\$ 7,840
B4, B8 Current Year Funded ADA, excluding NSS	1,235.03		1,235.20	1,221.01	1,221.01	1,217.61	1,191.87	1,173.49	1,156.21	770.81
B-11 2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	100.80		109.09	110.26	110.26	112.80	115.39	118.04	120.75	123.53
B-12 Current Year Funded ADA, including NSS	1,235.03		1,235.20	1,221.01	1,221.01	1,217.61	1,191.87	1,173.49	1,156.21	770.81
B9+B13 Adjusted Total Revenue Limit	\$ 7,739,488		\$ 8,376,830	\$ 8,369,206	\$ 8,369,206	\$ 8,537,857	\$ 8,608,794	\$ 8,764,398	\$ 8,919,790	\$ 6,138,345
B10,B14 Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 7,739,488	\$ 8,377,101	\$ 8,376,830	\$ 8,369,206	\$ 8,369,206	\$ 8,537,857	\$ 8,608,794	\$ 8,764,398	\$ 8,919,790	\$ 6,138,345
B-17 Local Revenue/In-Lieu of Property Taxes	\$ 24,921,897	\$ 26,390,191	\$ 26,416,082	\$ 27,686,816	\$ 27,686,816	\$ 28,881,582	\$ 29,713,485	\$ 30,284,724	\$ -	\$ -
B-18 EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,919,790	\$ 6,138,345
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$7,739,488	\$ 8,377,101	\$8,376,830	\$8,369,206	\$8,369,206	\$8,537,857	\$8,608,794	\$8,764,398	\$8,919,790	\$6,138,345
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)		21.98880689%		28.19204594%		28.19204594%	28.19204594%	28.19204594%	0.00000000%	0.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 994,380	\$ 1,842,025	\$ 1,846,116	\$ 2,359,450	\$ 2,359,450	\$ 2,406,997	\$ 2,426,995	\$ 2,470,863	\$ -	\$ -
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)	\$ 247,006	\$ 247,048	\$ 247,040	\$ 244,202	\$ 244,202	\$ 243,522	\$ 238,374	\$ 234,698	\$ 231,242	\$ 154,162
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	247,006	247,048	247,040	244,202	244,202	243,522	238,374	234,698	231,242	154,162
D-4 Prior Year Annual Adjustment	8	\$ 56	56	\$ (8)	(8)	-	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	247,014	\$ 247,104	247,096	\$ 244,194	244,194	243,522	238,374	234,698	231,242	154,162
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	12.84814107%	22.03836064%	22.03836064%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	0.00000000%	0.00000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	\$ 247,040		\$ 247,040	\$ 244,202		\$ 243,522	\$ 238,374	\$ 234,698	\$ 231,242	\$ 154,162

*CDE P-2 Certification and Calculated columns can be compared to determine accruals oents. Enter accrual information on Data Entry tab.

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

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

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Local Property Taxes (w/out RDA)	\$ 24,932,016	\$ 26,426,376	\$ 27,696,888	\$ 28,881,582	\$ 29,713,485	\$ 30,284,724	\$ -	\$ -
District LCFF ADA	1,235.03	1,235.20	1,221.01	1,217.61	1,191.87	1,173.49	1,156.21	770.81
Total Charter LCFF ADA	1.00	0.94	0.91	-	-	-	-	-
Total LCFF ADA	1,236.03	1,236.14	1,221.92	1,217.61	1,191.87	1,173.49	1,156.21	770.81
Property Taxes per ADA	\$ 20,171.04	\$ 21,378.14	\$ 22,666.70	\$ 23,719.90	\$ 24,930.14	\$ 25,807.40	\$ -	\$ -
Funding Method:								
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	10,119	10,294	10,072	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	\$ 10,119	\$ 10,294	\$ 10,072	\$ -	\$ -	\$ -	\$ -	\$ -

Prior Year Basic Aid Status Basic Aid Basic Aid

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

Hillsborough City Elementary (68908) - 25-26 Budget

Charts and Graphs

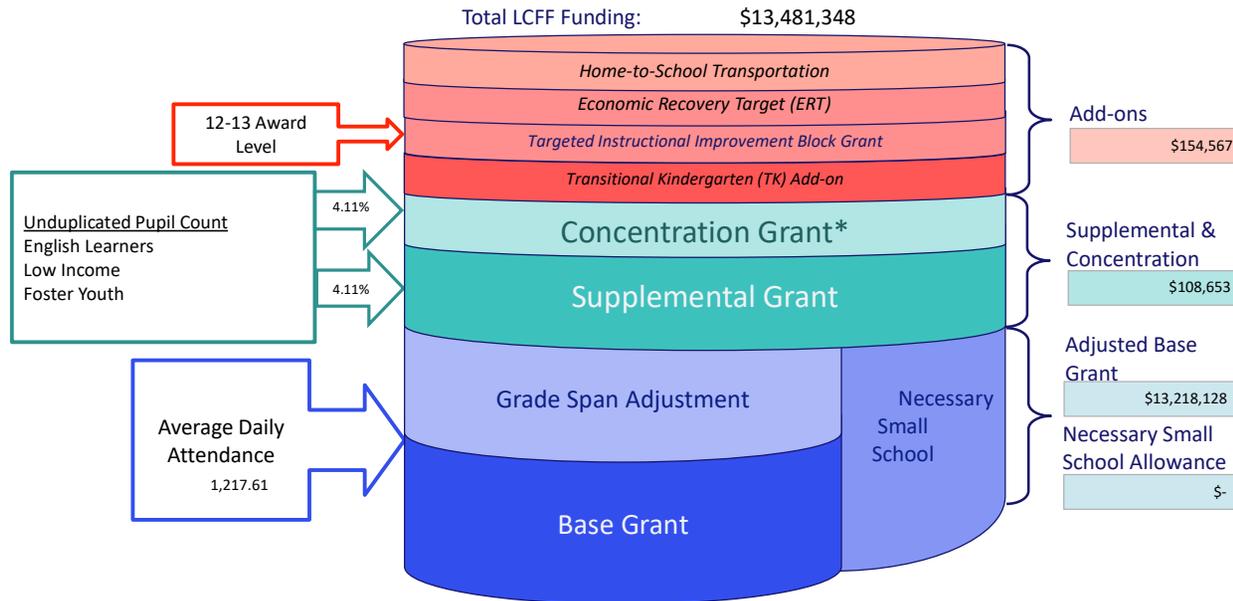
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for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

2025-26

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

	2025-26	
Base Grant	\$ 12,687,605	1,217.61 ADA
Grade Span Adjustment	\$ 530,523	\$ 13,218,128 Adjusted Base Grant
Supplemental Grant	\$ 108,653 4.11%	
Concentration Grant	\$ - 4.11%	\$ 108,653 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	\$ -	\$ 154,567 Add-ons
Add-on Economic Recovery Target	\$ -	
Add-on: Transitional Kindergarten	\$ 154,567	
Total	\$ 13,481,348	\$ 13,481,348



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

Supplemental Grant Calculation-EC 42238.02 (e)

District: Hillsborough City School District
 CDS #: 41 68908

**2025-26 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	2025-26
01	General Fund	\$5,541,204.11
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$669,978.32
	Total Assigned and Unassigned Ending Fund Balances	\$6,211,182.43
	District Standard Reserve Level	3%
	Less District Minimum Reserve for Economic Uncertainties	1,237,065.51
Total Assigned & Unassigned Ending Balance in Excess of Minimum		\$4,974,116.92

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	2025-26	Description of Need
01	General Fund	\$1,237,065.51	Board approved additional 3% for economic uncertainties due to Community-Funded, Basic Aid status.
01	General Fund	\$3,737,051.41	Additional reserves for economic uncertainties due to Community-Funded, Basic Aid status and in line with average 25% reserve of elementary school districts in California.
	Total of Substantiated Needs	\$4,974,116.92	
	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.