



2023-2024 UNAUDITED ACTUALS

September 10, 2024

BOARD OF TRUSTEES

KIM OLIFF, PRESIDENT
DON GEDDIS, VICE PRESIDENT
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ADMINISTRATION

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SCHOOLS

NORTH HILLSBOROUGH SCHOOL
545 EUCALYPTUS AVENUE
HEIDI FELT, PRINCIPAL

SOUTH HILLSBOROUGH SCHOOL
303 EL CERRITO AVENUE
LINA BUTTE, PRINCIPAL

WEST HILLSBOROUGH SCHOOL
376 BARBARA WAY
HEATHER MATA, PRINCIPAL

CROCKER MIDDLE SCHOOL
2600 RALSTON AVENUE
KEITH ROCHA, PRINCIPAL

EXECUTIVE SUMMARY

State regulations require that Prior Year Actuals filed with the State of California be approved by the District's Governing Board and signed by the Clerk of the Board.

The attached presentation and reports summarize the changes between the 2023-24 Estimated Actuals used for 2024-25 Budget Adoption and the final 2023-24 Unaudited Actuals as well as the State of California Standardized Account Code Structure (SACS) Unaudited Actuals Financial Reports.

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2023-24 Unaudited Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

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

PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Unaudited Actuals
FINANCIAL REPORTS
2023-24 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	62.85%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$605,460.90
	Adjusted Appropriations Limit	\$27,906,236.33
	Appropriations Subject to Limit	\$27,906,236.33
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.79%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____



Clerk / Secretary of the Governing Board

(Original signature required)

Date of Meeting: _____

9/10/2024

To the Superintendent of Public Instruction:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____

County Superintendent/Designee

(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

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HILLSBOROUGH CITY SCHOOL DISTRICT 2023-24 UNAUDITED ACTUALS

September 10, 2024



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2023-24 Estimated vs Unaudited Actuals

	23-24 Estimated Actuals	23-24 Unaudited Actuals	Difference
	(A)	(B)	(B)-(A)
Revenues	39,360,528	39,876,607	516,079
Expenditures	39,830,312	39,178,608	(651,704)
Surplus (Deficit)	(469,784)	697,999	1,167,783
Total Transfers	(125,427)	(99,000)	26,427
End Balance Gain (Loss)	(595,211)	598,999	1,194,211
Beginning Balance	5,716,243	5,716,243	-
Ending Balance	5,121,032	6,315,242	1,194,211

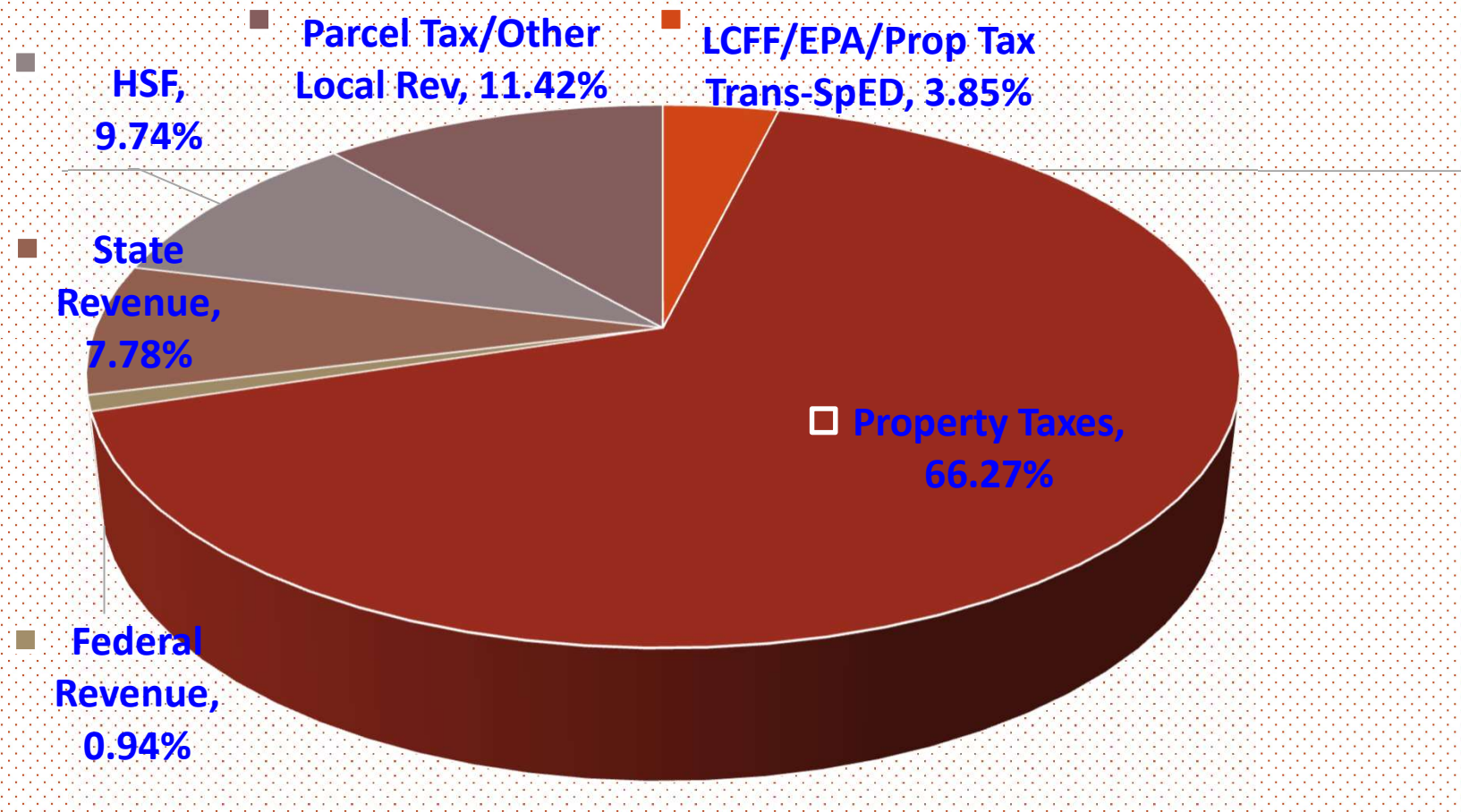
Summary of Changes-Revenues

	23-24 Estimated Actuals	23-24 Unaudited Actuals	Difference
	(A)	(B)	(B)-(A)
Property Taxes/EPA/LCFF	27,834,825	27,962,712	127,887
Federal Revenue	360,839	375,366	14,527
State Revenue	3,092,378	3,101,111	8,733
Local Revenue	8,072,486	8,437,418	364,932
Total Revenues	39,360,528	39,876,607	516,079

Summary of Changes-Revenues

Resource	Category	Description	Changes
0000	Property Taxes	Property Taxes	25,891
6500	Property Taxes	AB602 SPED Property Tax Transfer	102,012
33xx, 3386, 41xx, 42xx	Federal Revenues	SPED, Support Inclusive Practices (SIP), Title Funds	14,527
0000	Local Revenues	Interest	100,452
0376	Local Revenues	24-25 Fund a Need	175,253
0411	Local Revenues	Parent Group Billed	18,961
9010	Local Revenues	Parcel Taxes	56,648

2023-24 General Fund Revenue Sources

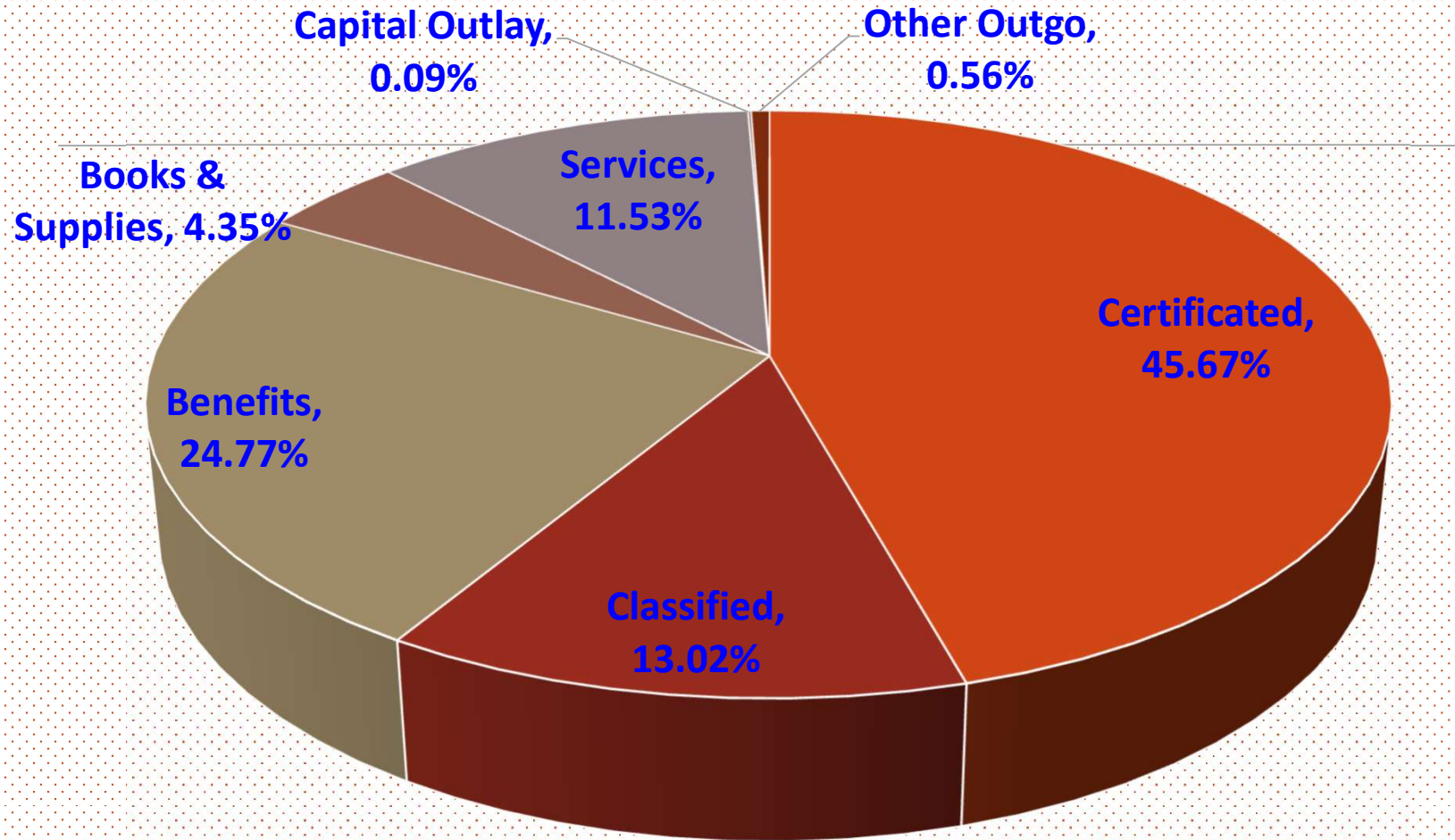


NOTE: State revenues include the \$1,713,943 STRS on Behalf amount. HSF actually contributes 10.17% to the District's revenues without the STRS on Behalf.

Summary of Changes-Expenditures

	23-24 Estimated Actuals	23-24 Unaudited Actuals	Difference
	(A)	(B)	(B)-(A)
Certificated	18,001,441	17,891,381	(110,060)
Classified	5,293,296	5,102,705	(190,591)
Benefits	9,811,377	9,705,844	(105,533)
Books & Supplies	1,789,490	1,704,967	(84,523)
Services	4,636,535	4,519,088	(117,447)
Capital Outlay	57,133	35,733	(21,400)
Other Outgo	241,040	218,890	(22,150)
Total Expenditures	39,830,312	39,178,608	(651,704)

2023-24 General Fund Expenditures



Prior Years' Actuals vs 2023-24 Unaudited Actuals

	19-20 Actuals	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Unaudited Actuals
Revenues	31,728,340	32,857,349	35,339,352	38,380,823	39,876,607
Expenditures	31,636,764	32,979,889	36,333,716	38,210,957	39,178,608
Surplus (Deficit)	91,576	(122,540)	(994,364)	169,866	697,999
Total Transfers	(34,385)	45,000	(55,000)	-	(99,000)
End Balance Gain (Loss)	57,191	(77,540)	(1,049,364)	169,866	598,999
Beginning Balance	6,357,446	6,458,152	6,595,740	5,546,377	5,716,243
Ending Balance	6,414,636	6,380,611	5,546,377	5,716,243	6,315,242

Updated General Fund Multi-Year Projections

	23-24 Unaudited Actuals	24-25 Adopted Budget	25-26 Projected Budget	26-27 Projected Budget
Revenues	39,876,607	40,595,295	41,065,330	41,602,065
Expenditures	39,178,608	40,890,527	40,647,009	41,033,517
Surplus (Deficit)	697,999	(295,232)	418,321	568,547
Total Transfers	(99,000)	(126,150)	(126,150)	(126,150)
Ending Balance Gain/Loss	598,999	(421,382)	292,171	442,398
Beginning Balance	5,716,243	6,315,242	5,893,860	6,186,032
Ending Balance	6,315,242	5,893,860	6,186,032	6,628,429

Multi-Year Projection General Fund Reserves

	23-24 Unaudited Actuals	24-25 Proposed Budget	25-26 Projected Budget	26-27 Projected Budget
6% Reserve for Economic Uncertainty	2,361,456	2,465,801	2,451,190	2,474,380
Unappropriated Ending Balance	2,387,064	1,831,487	2,151,824	2,413,292
Total Expenditures + Transfers out	39,357,608	41,096,677	40,853,159	41,239,667
General Fund Reserve	12.07%	10.46%	11.27%	11.85%
Add Fund 17 Balance	622,842	632,842	642,842	652,842
Reserve with Fund 01, 17	13.65%	12.00%	12.84%	13.43%
Add Fund 20 Balance	1,597,839	1,622,839	1,647,839	1,672,839
Reserve with Fund 01, 17, 20	17.71%	15.95%	16.87%	17.49%

Contribution to Restricted Resources and Interfund Transfers

Routine Restricted Maintenance	1,026,068
Special Education	5,557,814
Transfer in from Fund 40	80,000
Transfer out to Fund 13 (Cafeteria)	(144,000)
Transfer out to Fund 20 (OPEB)	(35,000)
24-25 GF Transfer to Fund 20, per 2/12/20 Approved Board Agenda 5.9	59,900

2023-24 Capital Projects

		Fund 01	Fund 21	Fund 25
Project	Description	23-24	23-24	23-24
669	IT Infrastructure Universal Power Supply (UPS) Replacement		220,700	
924	SOLAR STRUCTURES		60,695	
925	SOUTH & NORTH SCHOOL PAINTING		405,488	
926	CLASSROOM TECH & MARQUEE		801,465	
927	SOUTH A POD FINISHES REMODEL		321,209	
928	CONSTRUCTION MGMT MEASURE H		99,094	
929	FURNITURE REPLACEMENT		24,007	
931	WEST UNDERGROUND LINE REPAIRS		106,458	
932	CROCKER NEW MPR AND DROP-OFF		191,122	137,483
933	WEST NEW MPR & LIBRARY CONVRSN		223,413	315,000
934	ROOF REPAIRS		264,253	
935	HVAC REPLACEMENT & IMPROVEMENT		283,955	
936	CROCKER TURF FIELD	18,300	13,725	
937	BRIDGE SCHOOL REMODEL PROJECT		7,840	
938	OUTDOOR DISPLAY MARQUEE		100,125	
	Total	18,300	2,902,849	452,483

All Funds at a Glance 2023-24 Unaudited Actuals

		Special Revenue	Special Reserve	Special Reserve	Building	Capital	Special Reserve	Bond Interest	
	General Fund	Cafeteria	Non-Capital	OPEB	Fund	Facilities	Capital & Redemption Outlay	Fund	Total
Description	Fund 01	Fund 13	Fund 17	Fund 20	Fund 21	Fund 25	Fund 40	Fund 51	
Beginning Balance	5,716,243	723	600,958	1,507,477	33,603,071	506,790	15,784	5,293,434	47,244,480
Revenues	39,876,607	461,346	21,884	55,362	1,156,058	212,181	86,098	8,143,989	50,013,525
Transfers In	80,000	144,000		35,000					259,000
Total Sources of Funds	39,956,607	605,346	21,884	90,362	1,156,058	212,181	86,098	8,143,989	50,272,525
Expenditures	39,178,608	605,310			3,150,081	452,483		5,460,504	48,846,986
Transfers Out	179,000						80,000		259,000
Other Uses								3,075	3,075
Total Uses of Funds	39,357,608	605,310	-	-	3,150,081	452,483	80,000	5,463,579	49,109,061
Net Gain (Loss)	598,999	36	21,884	90,362	(1,994,024)	(240,302)	6,098	2,680,410	1,163,464
Ending Balance	5,121,032	758	622,842	1,597,839	31,609,047	266,488	21,883	7,973,844	48,407,944

2024-25 2nd Week Enrollment Comparison

	North	South	West	Crocker	NPS	Total	Change from Prior Year
9/2/2014	355	255	388	541		1,539	
8/31/2015	323	244	382	537		1,486	(53)
8/22/2016	323	236	383	536		1,478	(8)
9/5/2017	316	209	375	504		1,404	(74)
9/4/2018	302	223	364	465	2	1,356	(48)
9/3/2019	294	215	350	431	3	1,293	(63)
9/2/2020	281	218	327	442		1,268	(25)
9/3/2021	267	241	318	440	3	1,269	1
8/31/2022	264	261	330	435	3	1,293	24
9/6/2023	268	246	294	454	1	1,263	(30)
9/3/2024	274	244	275	445	2	1,240	(23)
Change from 2014-15	-81	-11	-113	-96	2	(299)	
Change from 2015-16	-49	0	-107	-92	2	(246)	
Change from 2016-17	-49	8	-108	-91	2	(238)	
Change from 2017-18	-42	35	-100	-59	2	(164)	
Change from 2018-19	-28	21	-89	-20	0	(116)	
Change from 2019-20	-20	29	-75	14	-1	(53)	
Change from 2020-21	-7	26	-52	3	2	(28)	
Change from 2021-22	7	3	-43	5	-1	(29)	
Change from 2022-23	10	-17	-55	10	-1	(53)	
Change from 2023-24	6	-2	-19	-9	1	(23)	

Average Daily Attendance (ADA)

Year	ADA	Change from Prior Year
2014-15 P-2:	1,504.88	
2015-16 P-2:	1,461.30	(44)
2016-17 P-2:	1,429.22	(32)
2017-18 P-2:	1,353.99	(75)
2018-19 P-2:	1,307.43	(47)
2019-20 P-2:	1,243.78	(64)
2020-21 P-2:	1,243.78	0
2021-22 P-2:	1,212.26	(32)
2022-23 P-2:	1,234.92	23
2023-24 P-2:	1,213.16	(22)
Projected 24-25 ADA:	1,213.16	0

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%	17,856,144	1,494,559
2024-25	19.10%	0.00%	17,856,144	1,494,559
2025-26	19.10%	0.00%	17,856,144	1,494,559
2026-27	19.10%	0.00%	17,856,144	1,494,559
Total		8.37%		11,897,253

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%	5,059,944	750,541
2024-25	27.05%	0.370%	5,059,944	769,263
2025-26	27.60%	0.550%	5,059,944	797,093
2026-27	27.05%	-0.550%	5,059,944	769,263
Total		15.203%		5,342,902

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	2,245,101
2024-25	2,263,822
2025-26	2,291,652
2026-27	2,263,822
Total	17,240,155

Questions?

HILLSBOROUGH CITY SCHOOL DISTRICT
2023-24 Unaudited Actuals General Fund Multi-Year Projections

	23-24 Unaudited Actuals			24-25 Proposed Budget			25-26 Projected Budget			26-27 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues												
Property Taxes/EPA/LCFF	26,845,524.13	1,117,187.53	27,962,711.66	28,042,400.27	1,015,175.86	29,057,576.13	28,971,248.27	1,015,175.86	29,986,424.13	29,795,269.11	1,015,175.86	30,810,444.97
Federal Revenue		375,366.47	375,366.47		360,839.31	360,839.31		341,318.31	341,318.31		341,318.31	341,318.31
State Revenue	417,224.25	2,683,886.95	3,101,111.20	477,668.94	2,183,825.00	2,661,493.94	399,770.00	2,183,825.00	2,583,595.00	399,770.00	2,183,825.00	2,583,595.00
Local Revenue	5,027,170.20	3,410,247.54	8,437,417.74	4,947,620.68	3,567,764.59	8,515,385.27	4,713,836.72	3,440,156.09	8,153,992.81	4,426,550.39	3,440,156.09	7,866,706.48
Other Sources			-			-			-			-
Total Income	32,289,918.58	7,586,688.49	39,876,607.07	33,467,689.89	7,127,604.76	40,595,294.65	34,084,854.99	6,980,475.26	41,065,330.25	34,621,589.50	6,980,475.26	41,602,064.76
Expenditure												
Certificated	13,388,667.43	4,502,713.70	17,891,381.13	14,143,452.08	4,370,178.77	18,513,630.85	14,195,671.90	4,417,988.98	18,613,660.88	14,341,854.54	4,431,515.74	18,773,370.28
Classified	2,746,928.53	2,355,776.03	5,102,704.56	2,889,020.86	2,485,100.59	5,374,121.45	2,917,955.20	2,514,430.16	5,432,385.36	2,943,127.92	2,533,376.73	5,476,504.65
Benefits	5,427,391.89	4,278,451.86	9,705,843.75	5,811,198.69	4,481,823.42	10,293,022.11	5,977,128.55	4,564,731.34	10,541,859.89	6,171,042.46	4,636,981.17	10,808,023.63
Books & Supplies	829,095.84	875,871.48	1,704,967.32	1,057,498.66	527,762.44	1,585,261.10	857,300.63	487,596.55	1,344,897.18	856,300.63	391,332.23	1,247,632.86
Services	2,399,436.56	2,119,651.06	4,519,087.62	2,407,470.16	2,380,023.88	4,787,494.04	2,244,095.19	2,212,495.89	4,456,591.08	2,272,095.19	2,138,275.89	4,410,371.08
Capital Outlay	19,475.90	16,257.53	35,733.43	19,700.00	76,257.53	95,957.53	19,700.00	-	19,700.00	19,700.00	60,000.00	79,700.00
Other Outgo	140,589.18	78,300.63	218,889.81	161,544.20	79,495.72	241,039.92	158,418.78	79,496.00	237,914.78	158,418.78	79,496.00	237,914.78
Other Uses			-			-			-			-
Total Expenditures	24,951,585.33	14,227,022.29	39,178,607.62	26,489,884.65	14,400,642.35	40,890,527.00	26,370,270.25	14,276,738.92	40,647,009.17	26,762,539.52	14,270,977.76	41,033,517.28
Revenues less Expenses	7,338,333.25	(6,640,333.80)	697,999.45	6,977,805.24	(7,273,037.59)	(295,232.35)	7,714,584.74	(7,296,263.66)	418,321.08	7,859,049.98	(7,290,502.50)	568,547.48
Interfund Transfers												
Transfers from Fund 40	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00
Transfers to Fund 13	(144,000.00)		(144,000.00)	(171,149.70)		(171,149.70)	(171,149.70)		(171,149.70)	(171,149.70)		(171,149.70)
Transfers to Fund 20	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)
Contributions to Restricted	(6,718,744.20)	6,718,744.20	-	(7,302,888.24)	7,302,888.24	-	(7,282,708.61)	7,282,708.61	-	(7,448,241.77)	7,448,241.77	-
Total Transfers	(6,817,744.20)	6,718,744.20	(99,000.00)	(7,429,037.94)	7,302,888.24	(126,149.70)	(7,408,858.31)	7,282,708.61	(126,149.70)	(7,574,391.47)	7,448,241.77	(126,149.70)
End Balance GAIN/LOSS	520,589.05	78,410.40	598,999.45	(451,232.70)	29,850.65	(421,382.05)	305,726.43	(13,555.05)	292,171.38	284,658.51	157,739.27	442,397.78
Fund Balance												
Beginning Balance	4,942,806.96	773,435.92	5,716,242.88	5,463,396.01	851,846.32	6,315,242.33	5,012,163.31	881,696.97	5,893,860.28	5,317,889.74	868,141.92	6,186,031.66
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		851,846.32	851,846.32		881,696.97	881,696.97		868,141.92	868,141.92		1,025,881.19	1,025,881.19
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
Crocker Turf Project	281,700.00			362,000.00			462,000.00			562,000.00		
6% Reserve for Economic Uncertainty	2,361,456.46		2,361,456.46	2,465,800.60		2,465,800.60	2,451,189.53		2,451,189.53	2,474,380.02		2,474,380.02
Unappropriated Ending Balance	2,105,363.78		2,105,363.78	1,469,486.94		1,469,486.94	1,689,824.44		1,689,824.44	1,851,292.46		1,851,292.46
Ending Balance	5,463,396.01	851,846.32	6,315,242.33	5,012,163.31	881,696.97	5,893,860.28	5,317,889.74	868,141.92	6,186,031.66	5,602,548.25	1,025,881.19	6,628,429.44

Hillsborough City School District
2023-24 Unaudited Actuals 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	Bond Interest & Redemption Fund Fund 51	Total
Beginning Fund Balances	5,716,242.88	722.65	600,957.76	1,507,477.30	33,603,071.32	506,789.75	15,784.28	5,293,433.97	47,244,479.91
<u>Sources of Funds</u>									
Revenues	39,876,607.07	461,345.92	21,884.24	55,361.94	1,156,057.53	212,180.86	86,098.30	8,143,989.04	50,013,524.90
Transfers In	80,000.00	144,000.00		35,000.00					259,000.00
Other Sources									-
Total Sources of Funds	39,956,607.07	605,345.92	21,884.24	90,361.94	1,156,057.53	212,180.86	86,098.30	8,143,989.04	50,272,524.90
<u>Uses of Funds</u>									
Expenditures	39,178,607.62	605,310.32			3,150,081.40	452,482.95		5,460,503.56	48,846,985.85
Transfers Out	179,000.00						80,000.00		259,000.00
Other Uses								3,075.00	3,075.00
Total Uses of Funds	39,357,607.62	605,310.32	-	-	3,150,081.40	452,482.95	80,000.00	5,463,578.56	49,109,060.85
Net Sources (Uses) of Funds	598,999.45	35.60	21,884.24	90,361.94	(1,994,023.87)	(240,302.09)	6,098.30	2,680,410.48	1,163,464.05
Ending Fund Balance	5,121,031.80	758.25	622,842.00	1,597,839.24	31,609,047.45	266,487.66	21,882.58	7,973,844.45	48,407,943.96
<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	851,846.32				31,609,047.45	266,487.66		7,973,844.45	40,701,225.88
Sick Banks/Vacation Accruals	354,232.77								354,232.77
Crocker Turf Project	281,700.00								281,700.00
Other Committed/Assigned		758.25		1,597,839.24			21,882.58		1,620,480.07
Reserve for Economic Uncertainty (GF 6%)	2,361,456.46		622,842.00						2,984,298.46
Unappropriated Ending Balance	2,105,363.78								2,105,363.78
Ending Balance	6,315,242.33	758.25	622,842.00	1,597,839.24	31,609,047.45	266,487.66	21,882.58	7,973,844.45	48,407,943.96

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		26,845,524.13	1,117,187.53	27,962,711.66	28,042,400.27	1,015,175.86	29,057,576.13	3.9%
2) Federal Revenue	8100-8299		0.00	375,366.47	375,366.47	0.00	360,839.31	360,839.31	-3.9%
3) Other State Revenue	8300-8599		417,224.25	2,683,886.95	3,101,111.20	477,668.94	2,203,156.50	2,680,825.44	-13.6%
4) Other Local Revenue	8600-8799		5,027,170.20	3,410,247.54	8,437,417.74	4,947,620.68	3,567,764.59	8,515,385.27	0.9%
5) TOTAL, REVENUES			32,289,918.58	7,586,688.49	39,876,607.07	33,467,689.89	7,146,936.26	40,614,626.15	1.9%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		13,388,667.43	4,502,713.70	17,891,381.13	14,143,452.08	4,370,178.77	18,513,630.85	3.5%
2) Classified Salaries	2000-2999		2,746,928.53	2,355,776.03	5,102,704.56	2,889,020.86	2,485,100.59	5,374,121.45	5.3%
3) Employee Benefits	3000-3999		5,427,391.89	4,278,451.86	9,705,843.75	5,811,198.69	4,481,823.42	10,293,022.11	6.0%
4) Books and Supplies	4000-4999		829,095.84	875,871.48	1,704,967.32	1,057,498.66	528,439.06	1,585,937.72	-7.0%
5) Services and Other Operating Expenditures	5000-5999		2,399,436.56	2,119,651.06	4,519,087.62	2,407,470.16	2,380,023.88	4,787,494.04	5.9%
6) Capital Outlay	6000-6999		19,475.90	16,257.53	35,733.43	19,700.00	76,257.53	95,957.53	168.5%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		140,589.18	78,300.63	218,889.81	161,544.20	79,495.72	241,039.92	10.1%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,951,585.33	14,227,022.29	39,178,607.62	26,489,884.65	14,401,318.97	40,891,203.62	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,338,333.25	(6,640,333.80)	697,999.45	6,977,805.24	(7,254,382.71)	(276,577.47)	-139.6%
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		179,000.00	0.00	179,000.00	206,149.70	0.00	206,149.70	15.2%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(6,718,744.20)	6,718,744.20	0.00	(7,302,888.24)	7,302,888.24	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,817,744.20)	6,718,744.20	(99,000.00)	(7,429,037.94)	7,302,888.24	(126,149.70)	27.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			520,589.05	78,410.40	598,999.45	(451,232.70)	48,505.53	(402,727.17)	-167.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		4,942,806.96	773,435.92	5,716,242.88	5,463,396.01	851,846.32	6,315,242.33	10.5%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			4,942,806.96	773,435.92	5,716,242.88	5,463,396.01	851,846.32	6,315,242.33	10.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,942,806.96	773,435.92	5,716,242.88	5,463,396.01	851,846.32	6,315,242.33	10.5%
2) Ending Balance, June 30 (E + F1e)			5,463,396.01	851,846.32	6,315,242.33	5,012,163.31	900,351.85	5,912,515.16	-6.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	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	851,846.32	851,846.32	0.00	900,351.85	900,351.85	5.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	635,932.77	0.00	635,932.77	354,232.77	0.00	354,232.77	-44.3%
Sick Banks/Vacation Accruals	0000	9760	354,232.77		354,232.77			0.00	
Crocker Turf Project	0000	9760	281,700.00		281,700.00			0.00	
Sick Banks/Vacation Accruals	0000	9760			0.00	354,232.77		354,232.77	
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	2,361,456.46	0.00	2,361,456.46	2,465,800.60	0.00	2,465,800.60	4.4%
Unassigned/Unappropriated Amount		9790	2,105,363.78	0.00	2,105,363.78	1,831,486.94	0.00	1,831,486.94	-13.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,457,687.28	347,685.93	5,805,373.21				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	100.00	21,771.88	21,871.88				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	2,609.51	0.00	2,609.51				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	2,012.60	0.00	2,012.60				
3) Accounts Receivable		9200	227,823.29	635,261.61	863,084.90				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	75,000.00	0.00	75,000.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	355,643.00	0.00	355,643.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			6,125,875.68	1,004,719.42	7,130,595.10				
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	662,479.67	131,748.76	794,228.43				
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	21,124.34	21,124.34				
6) TOTAL, LIABILITIES			662,479.67	152,873.10	815,352.77				
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									
(must agree with line F2) (G10 + H2) - (I6 + J2)			5,463,396.01	851,846.32	6,315,242.33				
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	247,104.00	0.00	247,104.00	247,120.00	0.00	247,120.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	68,543.92	0.00	68,543.92	68,543.00	0.00	68,543.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	25,315,890.85	0.00	25,315,890.85	26,538,513.30	0.00	26,538,513.30	4.8%
Unsecured Roll Taxes		8042	1,062,857.94	0.00	1,062,857.94	1,021,828.00	0.00	1,021,828.00	-3.9%
Prior Years' Taxes		8043	(20,916.58)	0.00	(20,916.58)	(5,648.03)	0.00	(5,648.03)	-73.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			26,845,524.13	0.00	26,845,524.13	28,042,400.27	0.00	28,042,400.27	4.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,117,187.53	1,117,187.53	0.00	1,015,175.86	1,015,175.86	-9.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			26,845,524.13	1,117,187.53	27,962,711.66	28,042,400.27	1,015,175.86	29,057,576.13	3.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	280,226.71	280,226.71	0.00	262,009.21	262,009.21	-6.5%
Special Education Discretionary Grants		8182	0.00	35,723.76	35,723.76	0.00	39,486.10	39,486.10	10.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		26,903.00	26,903.00		26,720.00	26,720.00	-0.7%
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		16,738.00	16,738.00		16,975.00	16,975.00	1.4%
Title III, Immigrant Student Program	4201	8290		2,647.00	2,647.00		2,521.00	2,521.00	-4.8%
Title III, English Learner Program	4203	8290		3,128.00	3,128.00		3,128.00	3,128.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	375,366.47	375,366.47	0.00	360,839.31	360,839.31	-3.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	44,304.00	44,304.00	0.00	0.00	0.00	-100.0%
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	287,761.22	149,486.65	437,247.87	377,898.94	110,000.00	487,898.94	11.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		2,400.00	2,400.00		1,500.00	1,500.00	-37.5%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	82,998.03	2,487,696.30	2,570,694.33	53,305.00	2,091,656.50	2,144,961.50	-16.6%
TOTAL, OTHER STATE REVENUE			417,224.25	2,683,886.95	3,101,111.20	477,668.94	2,203,156.50	2,680,825.44	-13.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
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	2,512,839.78	2,512,839.78	0.00	2,452,923.00	2,452,923.00	-2.4%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	235,021.48	0.00	235,021.48	134,569.01	0.00	134,569.01	-42.7%
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	151,344.44	151,344.44	0.00	213,350.00	213,350.00	41.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	472,309.09	0.00	472,309.09	473,489.50	0.00	473,489.50	0.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,319,839.63	746,063.32	5,065,902.95	4,339,562.17	901,491.59	5,241,053.76	3.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			5,027,170.20	3,410,247.54	8,437,417.74	4,947,620.68	3,567,764.59	8,515,385.27	0.9%
TOTAL, REVENUES			32,289,918.58	7,586,688.49	39,876,607.07	33,467,689.89	7,146,936.26	40,614,626.15	1.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	10,302,555.18	4,164,543.07	14,467,098.25	10,917,591.29	4,047,482.62	14,965,073.91	3.4%
Certificated Pupil Support Salaries		1200	977,355.07	109,042.06	1,086,397.13	1,088,560.31	93,382.35	1,181,942.66	8.8%
Certificated Supervisors' and Administrators' Salaries		1300	2,108,757.18	229,128.57	2,337,885.75	2,137,300.48	229,313.80	2,366,614.28	1.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,388,667.43	4,502,713.70	17,891,381.13	14,143,452.08	4,370,178.77	18,513,630.85	3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	315,112.69	1,824,111.02	2,139,223.71	428,015.81	1,928,525.49	2,356,541.30	10.2%
Classified Support Salaries		2200	904,880.02	213,176.64	1,118,056.66	912,079.80	233,446.36	1,145,526.16	2.5%
Classified Supervisors' and Administrators' Salaries		2300	465,025.93	220,270.65	685,296.58	470,830.76	220,111.02	690,941.78	0.8%
Clerical, Technical and Office Salaries		2400	1,061,909.89	98,217.72	1,160,127.61	1,078,094.49	103,017.72	1,181,112.21	1.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,746,928.53	2,355,776.03	5,102,704.56	2,889,020.86	2,485,100.59	5,374,121.45	5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,507,148.70	2,551,338.68	5,058,487.38	2,604,791.20	2,506,052.81	5,110,844.01	1.0%
PERS		3201-3202	755,976.75	619,395.80	1,375,372.55	787,744.28	792,548.01	1,580,292.29	14.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	405,783.88	240,069.13	645,853.01	462,009.16	273,535.22	735,544.38	13.9%
Unemployment Insurance		3401-3402	1,159,768.63	620,733.76	1,780,502.39	1,331,754.00	673,573.42	2,005,327.42	12.6%
Workers' Compensation		3501-3502	7,825.45	3,294.44	11,119.89	8,462.70	3,626.16	12,088.86	8.7%
OPEB, Allocated		3601-3602	292,781.83	123,252.76	416,034.59	315,121.64	133,302.41	448,424.05	7.8%
OPEB, Active Employees		3701-3702	176,563.62	41,118.00	217,681.62	196,630.29	42,839.52	239,469.81	10.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	121,543.03	79,249.29	200,792.32	104,685.42	56,345.87	161,031.29	-19.8%
			5,427,391.89	4,278,451.86	9,705,843.75	5,811,198.69	4,481,823.42	10,293,022.11	6.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	433,409.04	433,409.04	0.00	54,961.76	54,961.76	-87.3%
Books and Other Reference Materials		4200	21,429.67	0.00	21,429.67	18,723.66	119.92	18,843.58	-12.1%
Materials and Supplies		4300	686,898.88	351,812.27	1,038,711.15	895,954.07	358,502.60	1,254,456.67	20.8%
Noncapitalized Equipment		4400	120,767.29	90,650.17	211,417.46	142,820.93	114,854.78	257,675.71	21.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			829,095.84	875,871.48	1,704,967.32	1,057,498.66	528,439.06	1,585,937.72	-7.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	252,916.00	252,916.00	0.00	340,535.88	340,535.88	34.6%
Travel and Conferences		5200	142,583.23	56,877.64	199,460.87	96,431.12	50,761.95	147,193.07	-26.2%
Dues and Memberships		5300	43,387.97	6,455.44	49,843.41	45,668.28	6,219.44	51,887.72	4.1%
Insurance		5400 - 5450	314,392.06	0.00	314,392.06	252,847.90	0.00	252,847.90	-19.6%
Operations and Housekeeping Services		5500	649,354.88	0.00	649,354.88	688,576.39	0.00	688,576.39	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,676.77	199,612.28	278,289.05	92,285.43	256,128.00	348,413.43	25.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,112,418.42	1,603,720.99	2,716,139.41	1,172,198.64	1,726,199.90	2,898,398.54	6.7%
Communications		5900	58,623.23	68.71	58,691.94	59,462.40	178.71	59,641.11	1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,399,436.56	2,119,651.06	4,519,087.62	2,407,470.16	2,380,023.88	4,787,494.04	5.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	14,345.73	14,345.73	0.00	14,345.73	14,345.73	0.0%
Buildings and Improvements of Buildings		6200	19,475.90	1,911.80	21,387.70	19,700.00	1,911.80	21,611.80	1.0%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	0.00	0.00	0.00	0.00	60,000.00	60,000.00	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			19,475.90	16,257.53	35,733.43	19,700.00	76,257.53	95,957.53	168.5%
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	12,580.33	78,300.63	90,880.96	40,354.22	79,495.72	119,849.94	31.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	66,693.81	0.00	66,693.81	63,218.94	0.00	63,218.94	-5.2%
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	61,315.04	0.00	61,315.04	57,971.04	0.00	57,971.04	-5.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			140,589.18	78,300.63	218,889.81	161,544.20	79,495.72	241,039.92	10.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,951,585.33	14,227,022.29	39,178,607.62	26,489,884.65	14,401,318.97	40,891,203.62	4.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	144,000.00	0.00	144,000.00	171,149.70	0.00	171,149.70	18.9%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			179,000.00	0.00	179,000.00	206,149.70	0.00	206,149.70	15.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,718,744.20)	6,718,744.20	0.00	(7,302,888.24)	7,302,888.24	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,718,744.20)	6,718,744.20	0.00	(7,302,888.24)	7,302,888.24	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(6,817,744.20)	6,718,744.20	(99,000.00)	(7,429,037.94)	7,302,888.24	(126,149.70)	27.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	26,845,524.13	1,117,187.53	27,962,711.66	28,042,400.27	1,015,175.86	29,057,576.13	3.9%
2) Federal Revenue		8100-8299	0.00	375,366.47	375,366.47	0.00	360,839.31	360,839.31	-3.9%
3) Other State Revenue		8300-8599	417,224.25	2,683,886.95	3,101,111.20	477,668.94	2,203,156.50	2,680,825.44	-13.6%
4) Other Local Revenue		8600-8799	5,027,170.20	3,410,247.54	8,437,417.74	4,947,620.68	3,567,764.59	8,515,385.27	0.9%
5) TOTAL, REVENUES			32,289,918.58	7,586,688.49	39,876,607.07	33,467,689.89	7,146,936.26	40,614,626.15	1.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	15,001,638.29	11,836,693.45	26,838,331.74	16,101,301.46	11,844,067.07	27,945,368.53	4.1%
2) Instruction - Related Services	2000-2999		3,092,589.82	781,965.76	3,874,555.58	3,112,722.55	681,105.59	3,793,828.14	-2.1%
3) Pupil Services	3000-3999		1,261,899.51	444,736.40	1,706,635.91	1,449,667.79	543,318.16	1,992,985.95	16.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		406,272.84	15,805.00	422,077.84	417,264.94	14,988.00	432,252.94	2.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,782,569.50	40,568.00	2,823,137.50	2,878,334.44	37,819.00	2,916,153.44	3.3%
8) Plant Services	8000-8999		2,266,026.19	1,028,953.05	3,294,979.24	2,368,699.27	1,200,525.43	3,569,224.70	8.3%
9) Other Outgo	9000-9999		140,589.18	78,300.63	218,889.81	161,894.20	79,495.72	241,389.92	10.3%
10) TOTAL, EXPENDITURES			24,951,585.33	14,227,022.29	39,178,607.62	26,489,884.65	14,401,318.97	40,891,203.62	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,338,333.25	(6,640,333.80)	697,999.45	6,977,805.24	(7,254,382.71)	(276,577.47)	-139.6%
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	179,000.00	0.00	179,000.00	206,149.70	0.00	206,149.70	15.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,718,744.20)	6,718,744.20	0.00	(7,302,888.24)	7,302,888.24	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,817,744.20)	6,718,744.20	(99,000.00)	(7,429,037.94)	7,302,888.24	(126,149.70)	27.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			520,589.05	78,410.40	598,999.45	(451,232.70)	48,505.53	(402,727.17)	-167.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,942,806.96	773,435.92	5,716,242.88	5,463,396.01	851,846.32	6,315,242.33	10.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,942,806.96	773,435.92	5,716,242.88	5,463,396.01	851,846.32	6,315,242.33	10.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,942,806.96	773,435.92	5,716,242.88	5,463,396.01	851,846.32	6,315,242.33	10.5%
2) Ending Balance, June 30 (E + F1e)			5,463,396.01	851,846.32	6,315,242.33	5,012,163.31	900,351.85	5,912,515.16	-6.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	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	851,846.32	851,846.32	0.00	900,351.85	900,351.85	5.7%
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	635,932.77	0.00	635,932.77	354,232.77	0.00	354,232.77	-44.3%
Sick Banks/Vacation Accruals	0000	9760	354,232.77		354,232.77			0.00	
Crocker Turf Project	0000	9760	281,700.00		281,700.00			0.00	
Sick Banks/Vacation Accruals	0000	9760			0.00	354,232.77		354,232.77	
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	2,361,456.46	0.00	2,361,456.46	2,465,800.60	0.00	2,465,800.60	4.4%
Unassigned/Unappropriated Amount		9790	2,105,363.78	0.00	2,105,363.78	1,831,486.94	0.00	1,831,486.94	-13.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	11,505.63	11,505.63
6300	Lottery: Instructional Materials	57,059.46	49,161.38
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	270,476.26	170,992.13
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	145,993.00	291,844.98
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	69,286.69	3,269.68
7034	Child Nutrition: Commercial Dishwasher Grant	44,304.00	44,304.00
8210	Student Activity Funds	21,771.88	21,771.88
9010	Other Restricted Local	231,449.40	307,502.17
Total, Restricted Balance		851,846.32	900,351.85

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	61,335.77	60,765.32	-0.9%
3) Other State Revenue		8300-8599	401,048.97	368,670.10	-8.1%
4) Other Local Revenue		8600-8799	(1,038.82)	600.00	-157.8%
5) TOTAL, REVENUES			461,345.92	430,035.42	-6.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	168,785.41	169,091.46	0.2%
3) Employee Benefits		3000-3999	84,783.80	83,980.82	-0.9%
4) Books and Supplies		4000-4999	1,768.11	5,995.34	239.1%
5) Services and Other Operating Expenditures		5000-5999	349,973.00	342,117.50	-2.2%
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			605,310.32	601,185.12	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(143,964.40)	(171,149.70)	18.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	144,000.00	171,149.70	18.9%
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			144,000.00	171,149.70	18.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35.60	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	722.65	758.25	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			722.65	758.25	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			722.65	758.25	4.9%
2) Ending Balance, June 30 (E + F1e)			758.25	758.25	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	758.25	758.25	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	10,153.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	66,412.81		
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			76,566.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	808.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	75,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			75,808.05		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			758.25		
FEDERAL REVENUE					
Child Nutrition Programs		8220	61,335.77	60,765.32	-0.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			61,335.77	60,765.32	-0.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	401,048.97	368,670.10	-8.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			401,048.97	368,670.10	-8.1%
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	(1,038.82)	600.00	-157.8%
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			(1,038.82)	600.00	-157.8%
TOTAL, REVENUES			461,345.92	430,035.42	-6.8%
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	79,944.59	80,250.64	0.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	88,840.82	88,840.82	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			168,785.41	169,091.46	0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	44,011.00	44,092.65	0.2%
OASDI/Medicare/Alternative		3301-3302	12,197.38	12,156.96	-0.3%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	20,013.36	20,013.36	0.0%
Unemployment Insurance		3501-3502	79.72	79.45	-0.3%
Workers' Compensation		3601-3602	2,982.66	2,972.80	-0.3%
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	5,499.68	4,665.60	-15.2%
TOTAL, EMPLOYEE BENEFITS			84,783.80	83,980.82	-0.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,407.93	4,795.34	240.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	360.18	1,200.00	233.2%
TOTAL, BOOKS AND SUPPLIES			1,768.11	5,995.34	239.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	322.25	400.00	24.1%
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	349,650.75	341,717.50	-2.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			349,973.00	342,117.50	-2.2%
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			605,310.32	601,185.12	-0.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	144,000.00	171,149.70	18.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			144,000.00	171,149.70	18.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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)			144,000.00	171,149.70	18.9%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	61,335.77	60,765.32	-0.9%
3) Other State Revenue		8300-8599	401,048.97	368,670.10	-8.1%
4) Other Local Revenue		8600-8799	(1,038.82)	600.00	-157.8%
5) TOTAL, REVENUES			461,345.92	430,035.42	-6.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		605,310.32	601,185.12	-0.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			605,310.32	601,185.12	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(143,964.40)	(171,149.70)	18.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	144,000.00	171,149.70	18.9%
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			144,000.00	171,149.70	18.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35.60	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	722.65	758.25	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			722.65	758.25	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			722.65	758.25	4.9%
2) Ending Balance, June 30 (E + F1e)			758.25	758.25	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	758.25	758.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	758.25	758.25
Total, Restricted Balance		758.25	758.25

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,884.24	15,000.00	-31.5%
5) TOTAL, REVENUES			21,884.24	15,000.00	-31.5%
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)			21,884.24	15,000.00	-31.5%
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)			21,884.24	15,000.00	-31.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	600,957.76	622,842.00	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			600,957.76	622,842.00	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			600,957.76	622,842.00	3.6%
2) Ending Balance, June 30 (E + F1e)			622,842.00	637,842.00	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	622,842.00	637,842.00	2.4%
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	616,800.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	6,041.03		
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			622,842.00		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			622,842.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	21,884.24	15,000.00	-31.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,884.24	15,000.00	-31.5%
TOTAL, REVENUES			21,884.24	15,000.00	-31.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,884.24	15,000.00	-31.5%
5) TOTAL, REVENUES			21,884.24	15,000.00	-31.5%
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)			21,884.24	15,000.00	-31.5%
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)			21,884.24	15,000.00	-31.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	600,957.76	622,842.00	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			600,957.76	622,842.00	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			600,957.76	622,842.00	3.6%
2) Ending Balance, June 30 (E + F1e)			622,842.00	637,842.00	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	622,842.00	637,842.00	2.4%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,361.94	32,000.00	-42.2%
5) TOTAL, REVENUES			55,361.94	32,000.00	-42.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			55,361.94	32,000.00	-42.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,000.00	35,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000.00	35,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			90,361.94	67,000.00	-25.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,507,477.30	1,597,839.24	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,507,477.30	1,597,839.24	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,507,477.30	1,597,839.24	6.0%
2) Ending Balance, June 30 (E + F1e)			1,597,839.24	1,664,839.24	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,597,839.24	1,664,839.24	4.2%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,582,341.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	15,497.65		
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			1,597,839.24		
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,597,839.24		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	55,361.94	32,000.00	-42.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			55,361.94	32,000.00	-42.2%
TOTAL, REVENUES			55,361.94	32,000.00	-42.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	35,000.00	35,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,000.00	35,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			35,000.00	35,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,361.94	32,000.00	-42.2%
5) TOTAL, REVENUES			55,361.94	32,000.00	-42.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			55,361.94	32,000.00	-42.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,000.00	35,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000.00	35,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			90,361.94	67,000.00	-25.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,507,477.30	1,597,839.24	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,507,477.30	1,597,839.24	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,507,477.30	1,597,839.24	6.0%
2) Ending Balance, June 30 (E + F1e)			1,597,839.24	1,664,839.24	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,597,839.24	1,664,839.24	4.2%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,156,057.53	600,000.00	-48.1%
5) TOTAL, REVENUES			1,156,057.53	600,000.00	-48.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,393.21	0.00	-100.0%
3) Employee Benefits		3000-3999	6,542.62	0.00	-100.0%
4) Books and Supplies		4000-4999	721,442.68	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	190,778.75	133,670.00	-29.9%
6) Capital Outlay		6000-6999	2,217,924.14	10,595,427.39	377.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,150,081.40	10,729,097.39	240.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,994,023.87)	(10,129,097.39)	408.0%
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)			(1,994,023.87)	(10,129,097.39)	408.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,603,071.32	31,609,047.45	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,603,071.32	31,609,047.45	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,603,071.32	31,609,047.45	-5.9%
2) Ending Balance, June 30 (E + F1e)			31,609,047.45	21,479,950.06	-32.0%
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	31,609,047.45	21,479,950.06	-32.0%
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	31,499,906.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	310,847.38		
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			31,810,754.31		
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	201,706.86		
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			201,706.86		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			31,609,047.45		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,156,057.53	600,000.00	-48.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,156,057.53	600,000.00	-48.1%
TOTAL, REVENUES			1,156,057.53	600,000.00	-48.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	13,393.21	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,393.21	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,573.31	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	827.12	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,934.53	0.00	-100.0%
Unemployment Insurance		3501-3502	5.40	0.00	-100.0%
Workers' Compensation		3601-3602	202.26	0.00	-100.0%
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			6,542.62	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	401.61	0.00	-100.0%
Noncapitalized Equipment		4400	721,041.07	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			721,442.68	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,771.88	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	189,006.87	133,670.00	-29.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			190,778.75	133,670.00	-29.9%
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	1,986,533.95	10,404,387.39	423.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	231,390.19	191,040.00	-17.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,217,924.14	10,595,427.39	377.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,150,081.40	10,729,097.39	240.6%
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,156,057.53	600,000.00	-48.1%
5) TOTAL, REVENUES			1,156,057.53	600,000.00	-48.1%
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		3,150,081.40	10,729,097.39	240.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,150,081.40	10,729,097.39	240.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,994,023.87)	(10,129,097.39)	408.0%
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)			(1,994,023.87)	(10,129,097.39)	408.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,603,071.32	31,609,047.45	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,603,071.32	31,609,047.45	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,603,071.32	31,609,047.45	-5.9%
2) Ending Balance, June 30 (E + F1e)			31,609,047.45	21,479,950.06	-32.0%
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	31,609,047.45	21,479,950.06	-32.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	31,609,047.45	21,479,950.06
Total, Restricted Balance		31,609,047.45	21,479,950.06

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	212,180.86	190,000.00	-10.5%
5) TOTAL, REVENUES			212,180.86	190,000.00	-10.5%
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	452,482.95	292,786.40	-35.3%
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			452,482.95	292,786.40	-35.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(240,302.09)	(102,786.40)	-57.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(240,302.09)	(102,786.40)	-57.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	506,789.75	266,487.66	-47.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			506,789.75	266,487.66	-47.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			506,789.75	266,487.66	-47.4%
2) Ending Balance, June 30 (E + F1e)			266,487.66	163,701.26	-38.6%
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	266,487.66	163,701.26	-38.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	261,753.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,734.52		
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			266,487.66		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			266,487.66		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	19,750.93	500.00	-97.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	192,429.93	189,500.00	-1.5%
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			212,180.86	190,000.00	-10.5%
TOTAL, REVENUES			212,180.86	190,000.00	-10.5%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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	452,482.95	292,786.40	-35.3%
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			452,482.95	292,786.40	-35.3%
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			452,482.95	292,786.40	-35.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	212,180.86	190,000.00	-10.5%
5) TOTAL, REVENUES			212,180.86	190,000.00	-10.5%
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		452,482.95	292,786.40	-35.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			452,482.95	292,786.40	-35.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(240,302.09)	(102,786.40)	-57.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(240,302.09)	(102,786.40)	-57.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	506,789.75	266,487.66	-47.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			506,789.75	266,487.66	-47.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			506,789.75	266,487.66	-47.4%
2) Ending Balance, June 30 (E + F1e)			266,487.66	163,701.26	-38.6%
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	266,487.66	163,701.26	-38.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	266,487.66	163,701.26
Total, Restricted Balance		266,487.66	163,701.26

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	86,098.30	84,000.00	-2.4%
5) TOTAL, REVENUES			86,098.30	84,000.00	-2.4%
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)			86,098.30	84,000.00	-2.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,000.00)	(80,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,098.30	4,000.00	-34.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,784.28	21,882.58	38.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,784.28	21,882.58	38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,784.28	21,882.58	38.6%
2) Ending Balance, June 30 (E + F1e)			21,882.58	25,882.58	18.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	21,882.58	25,882.58	18.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	351,770.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,445.28		
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			355,215.87		
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	333,333.29		
6) TOTAL, LIABILITIES			333,333.29		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			21,882.58		
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	73,333.34	80,000.00	9.1%
Interest		8660	12,764.96	4,000.00	-68.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			86,098.30	84,000.00	-2.4%
TOTAL, REVENUES			86,098.30	84,000.00	-2.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	80,000.00	80,000.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,000.00)	(80,000.00)	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	86,098.30	84,000.00	-2.4%
5) TOTAL, REVENUES			86,098.30	84,000.00	-2.4%
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)			86,098.30	84,000.00	-2.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,000.00)	(80,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,098.30	4,000.00	-34.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,784.28	21,882.58	38.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,784.28	21,882.58	38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,784.28	21,882.58	38.6%
2) Ending Balance, June 30 (E + F1e)			21,882.58	25,882.58	18.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	21,882.58	25,882.58	18.3%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,889.98	9,411.11	-4.8%
4) Other Local Revenue		8600-8799	8,134,099.06	7,654,068.87	-5.9%
5) TOTAL, REVENUES			8,143,989.04	7,663,479.98	-5.9%
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	5,460,503.56	15,346,618.39	181.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,460,503.56	15,346,618.39	181.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,683,485.48	(7,683,138.41)	-386.3%
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	3,075.00	1,250.00	-59.3%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,075.00)	(1,250.00)	-59.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,680,410.48	(7,684,388.41)	-386.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,293,433.97	7,973,844.45	50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,293,433.97	7,973,844.45	50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,293,433.97	7,973,844.45	50.6%
2) Ending Balance, June 30 (E + F1e)			7,973,844.45	289,456.04	-96.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,973,844.45	289,456.04	-96.4%
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	7,905,631.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	68,212.64		
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			7,973,844.45		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			7,973,844.45		
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	9,889.98	9,411.11	-4.8%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,889.98	9,411.11	-4.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	7,807,700.14	7,648,506.28	-2.0%
Unsecured Roll		8612	5,174.17	5,562.59	7.5%
Prior Years' Taxes		8613	1,367.58	0.00	-100.0%
Supplemental Taxes		8614	163,300.55	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	156,556.62	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,134,099.06	7,654,068.87	-5.9%
TOTAL, REVENUES			8,143,989.04	7,663,479.98	-5.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,311,421.95	7,984,413.05	245.4%
Bond Interest and Other Service Charges		7434	3,149,081.61	7,362,205.34	133.8%
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)			5,460,503.56	15,346,618.39	181.0%
TOTAL, EXPENDITURES			5,460,503.56	15,346,618.39	181.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	3,075.00	1,250.00	-59.3%
(d) TOTAL, USES			3,075.00	1,250.00	-59.3%
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)			(3,075.00)	(1,250.00)	-59.3%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,889.98	9,411.11	-4.8%
4) Other Local Revenue		8600-8799	8,134,099.06	7,654,068.87	-5.9%
5) TOTAL, REVENUES			8,143,989.04	7,663,479.98	-5.9%
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	5,460,503.56	15,346,618.39	181.0%
10) TOTAL, EXPENDITURES			5,460,503.56	15,346,618.39	181.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,683,485.48	(7,683,138.41)	-386.3%
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	3,075.00	1,250.00	-59.3%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,075.00)	(1,250.00)	-59.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,680,410.48	(7,684,388.41)	-386.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,293,433.97	7,973,844.45	50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,293,433.97	7,973,844.45	50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,293,433.97	7,973,844.45	50.6%
2) Ending Balance, June 30 (E + F1e)			7,973,844.45	289,456.04	-96.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,973,844.45	289,456.04	-96.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	7,973,844.45	289,456.04
Total, Restricted Balance		7,973,844.45	289,456.04

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	228,711.00		228,711.00			228,711.00
Work in Progress	1,246,559.00		1,246,559.00	1,826,796.00		3,073,355.00
Total capital assets not being depreciated	1,475,270.00	0.00	1,475,270.00	1,826,796.00	0.00	3,302,066.00
Capital assets being depreciated:						
Land Improvements	1,994,620.00		1,994,620.00	114,661.00		2,109,281.00
Buildings	77,915,169.00		77,915,169.00	689,783.00		78,604,952.00
Equipment	4,582,636.00		4,582,636.00	1,112,942.00		5,695,578.00
Total capital assets being depreciated	84,492,425.00	0.00	84,492,425.00	1,917,386.00	0.00	86,409,811.00
Accumulated Depreciation for:						
Land Improvements	(1,587,831.88)		(1,587,831.88)		44,209.68	(1,632,041.56)
Buildings	(39,990,183.43)		(39,990,183.43)	57,926.82	2,315,888.74	(42,248,145.35)
Equipment	(2,086,987.41)		(2,086,987.41)	6,010.38	327,532.27	(2,408,509.30)
Total accumulated depreciation	(43,665,002.72)	0.00	(43,665,002.72)	63,937.20	2,687,630.69	(46,288,696.21)
Total capital assets being depreciated, net excluding lease and subscription assets	40,827,422.28	0.00	40,827,422.28	1,981,323.20	2,687,630.69	40,121,114.79
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	42,302,692.28	0.00	42,302,692.28	3,808,119.20	2,687,630.69	43,423,180.79
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,213.16	1,215.59	1,213.16	1,213.16	1,213.16	1,213.16
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,213.16	1,215.59	1,213.16	1,213.16	1,213.16	1,213.16
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,213.16	1,215.59	1,213.16	1,213.16	1,213.16	1,213.16
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	228,711.00		228,711.00			228,711.00
Work in Progress	1,246,559.00		1,246,559.00	1,826,796.00		3,073,355.00
Total capital assets not being depreciated	1,475,270.00	0.00	1,475,270.00	1,826,796.00	0.00	3,302,066.00
Capital assets being depreciated:						
Land Improvements	1,994,620.00		1,994,620.00	114,661.00		2,109,281.00
Buildings	77,915,169.00		77,915,169.00	689,783.00		78,604,952.00
Equipment	4,582,636.00		4,582,636.00	1,112,942.00		5,695,578.00
Total capital assets being depreciated	84,492,425.00	0.00	84,492,425.00	1,917,386.00	0.00	86,409,811.00
Accumulated Depreciation for:						
Land Improvements	(1,587,831.88)		(1,587,831.88)		44,209.68	(1,632,041.56)
Buildings	(39,990,183.43)		(39,990,183.43)	57,926.82	2,315,888.74	(42,248,145.35)
Equipment	(2,086,987.41)		(2,086,987.41)	6,010.38	327,532.27	(2,408,509.30)
Total accumulated depreciation	(43,665,002.72)	0.00	(43,665,002.72)	63,937.20	2,687,630.69	(46,288,696.21)
Total capital assets being depreciated, net excluding lease and subscription assets	40,827,422.28	0.00	40,827,422.28	1,981,323.20	2,687,630.69	40,121,114.79
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	42,302,692.28	0.00	42,302,692.28	3,808,119.20	2,687,630.69	43,423,180.79
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2023-24 Unaudited Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	191,700,587.28	873,897.72	192,574,485.00		6,194,693.59	186,379,791.41	7,958,686.61
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	56,484.13		56,484.13		7,694.83	48,789.30	4,065.78
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	19,951,901.00		19,951,901.00			19,951,901.00	
Total/Net OPEB Liability	4,145,533.00		4,145,533.00			4,145,533.00	
Compensated Absences Payable	268,239.95		268,239.95	85,992.82		354,232.77	
Subscription Liability		67,447.00	67,447.00		40,158.00	27,289.00	19,867.00
Governmental activities long-term liabilities	216,122,745.36	941,344.72	217,064,090.08	85,992.82	6,242,546.42	210,907,536.48	7,982,619.39
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I Part A	SPED IDEA BASIC Local Assist Part B Sec 611	SPED IDEA Local Assistance Part B Sec 611 Private Schl ISPs	SPED IDEA Preschool Part B Sec 619 (Age 3-4- 5)	Preschool Staff Development Part B Sec 619	SPED IDEA Mental Health Part B Sec 611	SPED Supporting Inclusive Practices
FEDERAL CATALOG NUMBER	84.01	84.027	84.027	84.173	84.173A	84.027A	84.027A
RESOURCE CODE	3010	3310	3311	3315	3345	3327	3386
REVENUE OBJECT	8290	8181	8181	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over						756.72	
2. a. Current Year Award	26,903.00	280,226.71	1,792.84	4,128.75	34.29	15,769.00	15,035.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	26,903.00	280,226.71	1,792.84	4,128.75	34.29	15,769.00	15,035.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	26,903.00	280,226.71	1,792.84	4,128.75	34.29	16,525.72	15,035.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	26,720.00					756.72	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	26,720.00	0.00	0.00	0.00	0.00	756.72	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	26,903.00	280,226.71		4,128.75	34.29	16,525.72	15,035.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	26,903.00	280,226.71	0.00	4,128.75	34.29	16,525.72	15,035.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
(line 8 minus line 9 plus line 12)	(183.00)	(280,226.71)	0.00	(4,128.75)	(34.29)	(15,769.00)	(15,035.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	183.00	280,226.71			34.29	15,769.00	15,035.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	0.00	1,792.84	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	26,903.00	280,226.71	0.00	0.00	34.29	16,525.72	15,035.00

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	
FEDERAL PROGRAM NAME	Title II Teacher Quality	ESSA Title IV Part A Stu Support Academic Enrich	ESSA Title III Immigrant Student Program	TOTAL
FEDERAL CATALOG NUMBER	84367	84.424	84.365	
RESOURCE CODE	4035	4127	4201	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carry over				756.72
2. a. Current Year Award	16,738.00	10,000.00	2,647.00	373,274.59
b. Transferability (ESSA)				0.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	16,738.00	10,000.00	2,647.00	373,274.59
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2d, & 3)	16,738.00	10,000.00	2,647.00	374,031.31
REVENUES				
5. Unearned Revenue Deferred from Prior Year				0.00
6. Cash Received in Current Year	16,738.00	10,000.00	1,260.00	55,474.72
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	16,738.00	10,000.00	1,260.00	55,474.72
EXPENDITURES				
9. Donor-Authorized Expenditures		10,000.00	2,647.00	355,500.47
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	0.00	10,000.00	2,647.00	355,500.47
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	16,738.00	0.00	(1,387.00)	(300,025.75)

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	
a. Unearned Revenue				0.00
b. Accounts Payable				0.00
c. Accounts Receivable			1,387.00	312,635.00
14. Unused Grant Award Calculation (line 4 minus line 9)	16,738.00	0.00	0.00	18,530.84
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,738.00	10,000.00	2,647.00	368,109.72

2023-24 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	
STATE PROGRAM NAME	UPK Plan Implementation EETD Grant	K-12 Strong Workforce Program	TUPE Cohort	TOTAL
RESOURCE CODE	6054	6388	6690	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carry over		28,700.00		28,700.00
2. a. Current Year Award	6,000.00		2,400.00	8,400.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,000.00	0.00	2,400.00	8,400.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,000.00	28,700.00	2,400.00	37,100.00
REVENUES				
5. Unearned Revenue Deferred from Prior Year				0.00
6. Cash Received in Current Year	6,000.00			6,000.00
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	6,000.00	0.00	0.00	6,000.00
EXPENDITURES				
9. Donor-Authorized Expenditures	6,000.00	9,368.50	2,400.00	17,768.50
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	6,000.00	9,368.50	2,400.00	17,768.50
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(9,368.50)	(2,400.00)	(11,768.50)
a. Unearned Revenue				0.00
b. Accounts Payable				0.00
c. Accounts Receivable			2,400.00	2,400.00

2023-24 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	19,331.50	0.00	19,331.50
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,000.00	0.00	2,400.00	8,400.00

2023-24 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	
LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carry over		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00

2023-24 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	
15. If Carry over is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

2023-24 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description		001	
FEDERAL PROGRAM NAME			TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted			
Ending Balance			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)		0.00	0.00
REVENUES			
5. Cash Received in Current Year			0.00
6. Amounts Included in Line 5 for			
Prior Year Adjustments			0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)		0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)		0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available			
(sum lines 5, 7c, & 8)		0.00	0.00
EXPENDITURES			
10. Donor-Authorized Expenditures			0.00
11. Non Donor-Authorized			
Expenditures			0.00
12. Total Expenditures			
(line 10 plus line 11)		0.00	0.00

2023-24 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description		001
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)		0.00
		0.00

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opp Program (ELOP)	Lottery Instructional Materials	SPED AB602, Low Incident, MOU	SPED Dispute Prevention Resolution	Learning Recovery Support	SPED Mental Health Related Services	SPED Early Intervention Preschool
RESOURCE CODE	2600	6300	6500	6536	6537	6546	6547
REVENUE OBJECT	8590	8590	8097/8677/8980	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		62,081.68				13,999.34	
2. a. Current Year Award	69,594.00	135,291.29	1,211,883.97	6,429.80	12,000.00	97,177.00	67,937.00
b. Other Adjustments		14,195.36					
c. Adj Curr Yr Award (sum lines 2a & 2b)	69,594.00	149,486.65	1,211,883.97	6,429.80	12,000.00	97,177.00	67,937.00
3. Required Matching Funds/Other	23,011.26		5,557,814.44				
4. Total Available Award (sum lines 1, 2c, & 3)	92,605.26	211,568.33	6,769,698.41	6,429.80	12,000.00	111,176.34	67,937.00
REVENUES							
5. Cash Received in Current Year	92,605.26	94,168.40	6,769,698.41	6,429.80	12,000.00	97,177.00	67,937.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(23,011.26)	55,318.25	(5,557,814.44)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	(23,011.26)	55,318.25	(5,557,814.44)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	69,594.00	149,486.65	1,211,883.97	6,429.80	12,000.00	97,177.00	67,937.00
EXPENDITURES							
10. Donor-Authorized Expenditures	81,099.63	154,508.87	6,769,698.41	6,429.80	12,000.00	111,176.34	67,937.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	81,099.63	154,508.87	6,769,698.41	6,429.80	12,000.00	111,176.34	67,937.00

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	11,505.63	57,059.46	0.00	0.00	0.00	0.00	0.00

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	
STATE PROGRAM NAME	Arts, Music, and Instructional Material (AMIM)	Arts and Music in Schools PROP 28	2022 Kitchen Infrastructure & Training Funds	Commercial Dishwasher Grant	Learning Recovery Emergency Block Grant	STRS State on Behalf GASB 68	TOTAL
RESOURCE CODE	6762	6770	7032	7034	7435	7690	
REVENUE OBJECT	8590	8590	8590				
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	402,544.68		85,372.72		110,388.00		674,386.42
2. a. Current Year Award	375,055.00	145,993.00		44,304.00	(15,801.00)	1,713,943.00	3,863,807.06
b. Other Adjustments							14,195.36
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	375,055.00	145,993.00	0.00	44,304.00	(15,801.00)	1,713,943.00	3,878,002.42
3. Required Matching Funds/Other							5,580,825.70
4. Total Available Award							
(sum lines 1, 2c, & 3)	777,599.68	145,993.00	85,372.72	44,304.00	94,587.00	1,713,943.00	10,133,214.54
REVENUES							
5. Cash Received in Current Year	375,055.00	145,993.00				1,713,943.00	9,375,006.87
6. Amounts Included in Line 5 for							
Prior Year Adjustments							0.00
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	44,304.00	(15,801.00)	0.00	(5,497,004.45)
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	44,304.00	(15,801.00)	0.00	(5,497,004.45)
8. Contributed Matching Funds							0.00
9. Total Available							
(sum lines 5, 7c, & 8)	375,055.00	145,993.00	0.00	44,304.00	(15,801.00)	1,713,943.00	3,878,002.42
EXPENDITURES							
10. Donor-Authorized Expenditures	507,123.42		16,086.03		94,587.00	1,713,943.00	9,534,589.50
11. Non Donor-Authorized							
Expenditures							0.00
12. Total Expenditures							

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	
(line 10 plus line 11)	507,123.42	0.00	16,086.03	0.00	94,587.00	1,713,943.00	9,534,589.50
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	270,476.26	145,993.00	69,286.69	44,304.00	0.00	0.00	598,625.04

2023-24 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	Routine Restricted Maintenance RRM	Student Activity Fund (ASB)	Field Trip	Kenny Wells Fund Crocker	PE Crocker	Dylan's Kindness Fund Crocker	Other Local- Parcel Tax
RESOURCE CODE	8150	8210	9001	9002	9003	9005	9010
REVENUE OBJECT	8980	8699	8699	8699	8699	8699	8621
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance			54,605.94	2,948.40	2,918.84	(.31)	
2. a. Current Year Award		42,230.78	620,708.47		9,086.57	275.00	2,512,839.78
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	42,230.78	620,708.47	0.00	9,086.57	275.00	2,512,839.78
3. Required Matching Funds/Other	1,026,068.30						
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,026,068.30	42,230.78	675,314.41	2,948.40	12,005.41	274.69	2,512,839.78
REVENUES							
5. Cash Received in Current Year	1,026,068.30	42,230.78	620,708.47			275.00	2,512,839.78
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	(1,026,068.30)	0.00	0.00	0.00	9,086.57	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	(1,026,068.30)	0.00	0.00	0.00	9,086.57	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	42,230.78	620,708.47	0.00	9,086.57	275.00	2,512,839.78
EXPENDITURES							
10. Donor-Authorized Expenditures	1,026,068.30	42,230.78	599,265.42	187.70	5,862.23	271.76	2,512,839.78
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2023-24 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	1,026,068.30	42,230.78	599,265.42	187.70	5,862.23	271.76	2,512,839.78
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	0.00	76,048.99	2,760.70	6,143.18	2.93	0.00

2023-24 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	
LOCAL PROGRAM NAME	AB841 CALSHAPE	Safe Route to School	TOTAL
RESOURCE CODE	9016	9020	
REVENUE OBJECT	8699	8677/8980	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted			
Ending Balance	16,804.75		77,277.62
2. a. Current Year Award	73,762.50	56,648.00	3,315,551.10
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	73,762.50	56,648.00	3,315,551.10
3. Required Matching Funds/Other		111,850.20	1,137,918.50
4. Total Available Award			
(sum lines 1, 2c, & 3)	90,567.25	168,498.20	4,530,747.22
REVENUES			
5. Cash Received in Current Year	73,762.50		4,275,884.83
6. Amounts Included in Line 5 for			
Prior Year Adjustments			0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	0.00	56,648.00	(960,333.73)
b. Noncurrent Accounts			
Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	0.00	56,648.00	(960,333.73)
8. Contributed Matching Funds			0.00
9. Total Available			
(sum lines 5, 7c, & 8)	73,762.50	56,648.00	3,315,551.10
EXPENDITURES			
10. Donor-Authorized Expenditures	(1.25)	112,573.10	4,299,297.82
11. Non Donor-Authorized			
Expenditures			0.00
12. Total Expenditures			

2023-24 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	
(line 10 plus line 11)	(1.25)	112,573.10	4,299,297.82
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	90,568.50	55,925.10	231,449.40

Unaudited Actuals
2023-24 Unaudited Actuals
GENERAL FUND
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	17,891,381.13	301	421,538.48	303	17,469,842.65	305	230,983.36		307	17,238,859.29	309
2000 - Classified Salaries	5,102,704.56	311	331,755.81	313	4,770,948.75	315	0.00		317	4,770,948.75	319
3000 - Employee Benefits	9,705,843.75	321	532,886.23	323	9,172,957.52	325	73,303.58		327	9,099,653.94	329
4000 - Books, Supplies Equip Replace. (6500)	1,704,967.32	331	19,195.37	333	1,685,771.95	335	128,769.32		337	1,557,002.63	339
5000 - Services . . . & 7300 - Indirect Costs	4,519,087.62	341	125,695.52	343	4,393,392.10	345	837,533.92		347	3,555,858.18	349
TOTAL					37,492,912.97	365	TOTAL			36,222,322.79	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	14,413,960.37	375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,139,223.71	380
3. STRS.	3101 & 3102	4,094,880.90	382
4. PERS.	3201 & 3202	597,942.94	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	376,937.45	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,325,642.59	385
7. Unemployment Insurance.	3501 & 3502	7,995.99	390
8. Workers' Compensation Insurance.	3601 & 3602	299,164.80	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	155,234.99	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		23,410,983.74	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		645,810.13	
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.		22,765,173.61	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.		62.85%	
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)		62.85%
.....		
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)		36,222,322.79
.....		
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00
.....		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2022-23 Actual			2023-24 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	26,605,753.34		26,605,753.34			27,906,236.33
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,234.75		1,234.75			1,213.16
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2023-24 P2 Report			2024-25 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	1,213.16		1,213.16	1,213.16		1,213.16
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,213.16			1,213.16
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2023-24 Actual			2024-25 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	68,543.92		68,543.92	68,543.00		68,543.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	25,315,890.85		25,315,890.85	26,538,513.30		26,538,513.30
5. Unsecured Roll Taxes (Object 8042)	1,062,857.94		1,062,857.94	1,021,828.00		1,021,828.00
6. Prior Years' Taxes (Object 8043)	(20,916.58)		(20,916.58)	(5,648.03)		(5,648.03)
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	2,512,839.78		2,512,839.78	2,452,923.00		2,452,923.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	28,939,215.91	0.00	28,939,215.91	30,076,159.27	0.00	30,076,159.27
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	28,939,215.91	0.00	28,939,215.91	30,076,159.27	0.00	30,076,159.27
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			324,924.34			349,691.90
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,026,068.30		1,026,068.30	1,197,699.43		1,197,699.43
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	1,026,068.30	0.00	1,350,992.64	1,197,699.43	0.00	1,547,391.33
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	419,148.00		419,148.00	419,164.00		419,164.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	419,148.00	0.00	419,148.00	419,164.00	0.00	419,164.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	39,876,607.07		39,876,607.07	40,614,626.15		40,614,626.15

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	235,021.48		235,021.48	134,569.01		134,569.01
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)	26,605,753.34			27,906,236.33		
2. Inflation Adjustment	1.0444			1.0362		
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)	0.9825			1.0000		
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)	27,300,775.43			28,916,442.09		
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)	28,939,215.91			30,076,159.27		
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)	145,579.20			145,579.20		
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)	0.00			387,674.15		
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)	145,579.20			387,674.15		
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])	172,433.86			101,271.79		
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	29,111,649.77			30,177,431.06		
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)	145,579.20			286,402.36		
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)	29,111,649.77					
b. State Subventions (Line D8)	145,579.20					
c. Less: Excluded Appropriations (Line C23)	1,350,992.64					
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	27,906,236.33					
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)	605,460.90					
SUMMARY	2023-24 Actual			2024-25 Budget		
11. Adjusted Appropriations Limit						

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			27,906,236.33			28,916,442.09
12. Appropriations Subject to the Limit						
(Line D9d)			27,906,236.33			
** Please provide below an explanation for each entry in the adjustments column."						
Joy ce Shen	jshen@hcsdk8.org		(650) 548-4203			
Gann Contact Person	Contact Email Address		Contact Phone Number			

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,459,425.17
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 150,640.49
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

For software licensing, fingerprinting, absence management system, actuarial studies, human resources contracted services, 403(b) and 457 Third Party Administering Services, Fixed Asset and Inventory contracted services.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 31,022,822.65

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.19%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.
Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,572,969.70
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 589,158.06

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	168,787.83
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,330,915.59
9. Carry-Forward Adjustment (Part IV, Line F)	177,428.38
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,508,343.96
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	26,603,465.74
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,874,555.58
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,688,585.91
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	422,077.84
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	614,784.74
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	20,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	26,225.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,083,386.13
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	604,950.14
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	36,938,031.08
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.31%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.79%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	2,330,915.59
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.83%) times Part III, Line B19); zero if negative	177,428.38
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	177,428.38
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	177,428.38

Approved indirect cost rate: 5.83%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	39,357,607.62
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	375,366.47
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	422,077.84
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	35,733.43
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	61,315.04
4. Other Transfers Out	All	9200	7200-7299	66,693.81
5. Interfund Transfers Out	All	9300	7600-7629	179,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	757,434.07
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,522,254.19
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	143,964.40
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				37,603,951.36
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				1,215.59
B. Expenditures per ADA (Line I.E divided by Line II.A)				30,934.73

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	36,330,512.70	29,258.45
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	36,330,512.70	29,258.45
B. Required effort (Line A.2 times 90%)	32,697,461.43	26,332.61
C. Current year expenditures (Line I.E and Line II.B)	37,603,951.36	30,934.73
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals
2023-24 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		62,081.68	62,081.68
2. State Lottery Revenue	8560	287,761.22		149,486.65	437,247.87
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		287,761.22	0.00	211,568.33	499,329.55
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	218,417.93		0.00	218,417.93
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	69,343.29		0.00	69,343.29
4. Books and Supplies	4000-4999	0.00		86,538.54	86,538.54
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			3,780.00	3,780.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			64,190.33	64,190.33
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		287,761.22	0.00	154,508.87	442,270.09
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	57,059.46	57,059.46
D. COMMENTS:					
Instructional subscriptions and online platforms and resources.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	23,956,221.28	3,894,174.76	27,850,396.04	2,143,377.01		29,993,773.05
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	122,553.74	16,076.52	138,630.26	10,669.04		149,299.30
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	6,592,976.89	305,453.90	6,898,430.79	530,905.84		7,429,336.63
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	768,154.07	0.00	768,154.07	59,117.43		827,271.50
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	422,077.84	0.00	422,077.84	32,483.27		454,561.11
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					16,086.03	16,086.03
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					42,805.28	42,805.28
----	Other Outgo					397,889.81	397,889.81
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	46,584.91		46,584.91
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	31,861,983.82	4,215,705.18	36,077,689.00	2,823,137.50	456,781.12	39,357,607.62

Unaudited Actuals
2023-24
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	20,195,661.67	190,694.08	156,481.20	1,933,840.27	1,477,144.06	0.00	0.00			2,400.00	0.00	23,956,221.28
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	90,388.91	32,164.83	0.00	0.00	0.00	0.00	0.00			0.00	0.00	122,553.74
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	5,896,700.19	595,443.98	0.00	0.00	17,352.72	83,480.00	0.00			0.00	0.00	6,592,976.89
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	655,580.97	0.00	0.00	0.00	112,573.10	0.00	0.00	0.00	0.00	0.00	0.00	768,154.07
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		422,077.84	0.00	0.00	0.00	422,077.84
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		26,838,331.74	818,302.89	156,481.20	1,933,840.27	1,607,069.88	83,480.00	0.00	422,077.84	0.00	2,400.00	0.00	31,861,983.82

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	644,400.80	3,249,773.96	0.00	3,894,174.76
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	16,076.52	0.00	0.00	16,076.52
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	305,453.90	0.00	0.00	305,453.90
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		965,931.22	3,249,773.96	0.00	4,215,705.18

Unaudited Actuals
2023-24
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	614,784.74
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	20,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,599,194.70
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	589,158.06
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,823,137.50
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	31,861,983.82
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,215,705.18
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	36,077,689.00
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	605,310.32
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	605,310.32
D.	Total Direct Charged and Allocated Costs (B3 + C5)	36,682,999.32
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.70%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	16,086.03				16,086.03
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			42,805.28		42,805.28
Other Outgo (Objects 1000 - 7999)				397,889.81	397,889.81
Total Other Costs	16,086.03	0.00	42,805.28	397,889.81	456,781.12

Unaudited Actuals
2023-24
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	964,591.26	0.00	1,339.96	0.00	3,249,773.96	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	4.00	1.00	9.50	7.23	11.45		
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	.10						
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	1.90			.08			
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	6.00	1.00	9.50	7.31	11.45	0.00	0.00

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

9/4/2024

Projection Date

LEA: Hillsborough City Elementary

Projection Title: 2023-24 Unaudited Actuals

Created by: Joyce Shen

Email: jshen@hcsdk8.org

Phone: (650) 342-5193

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Hillsborough City Elementary (68908)	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(1) UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small>	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Statutory COLA	1.70%	6.56%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Augmentation/(COLA Suspension)	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ -	\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,167	\$ 3,265	\$ 3,373	\$ 3,484
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	73.31789035%	12.74780911%	21.98880689%					
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	75.37156903%	12.84814107%	21.98880689%					
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Hillsborough City Elementary (68908)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
NEW CHARTER SCHOOLS		New Charter School Name: <input type="text"/>							
		Year that charter starts operation (select from drop down list): <input type="text" value="2022-23"/>							
(a) TRANSFER OF IN-LIEU PROPERTY TAX Note: Charter schools should contact sponsoring district(s) for In-lieu estimate									
F-4	F-6 / F-7 In-Lieu of Property Tax	-	-	-					
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)									
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-						
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-						
A-1, A-2, A-3	Enrollment	-	-	-					
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-						
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-						
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-					
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location									
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.									
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY :									
G-4	TK (NEW beginning 2022-23)	-	-	-					
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year									
B-1	Grades TK-3	-	-	-					
B-2	Grades 4-6	-	-	-					
B-3	Grades 7-8	-	-	-					
B-4	Grades 9-12	-	-	-					
	SUBTOTAL ADA	-	-	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS									
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative. Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					

Hillsborough City Elementary (68908)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
(a) GENERAL QUESTIONS									
Is your district required to transfer in-lieu taxes to a charter school?		NO							
Does your district have a necessary small school?		NO							
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 23,444,806	\$ 24,932,016	\$ 26,400,485	\$ 27,623,236	\$ 28,552,084	\$ 29,376,105		
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -					
	Less In-Lieu Property Tax Transfer	\$ (5,718)	\$ (10,119)	\$ (10,294)	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 23,439,088	\$ 24,921,897	\$ 26,390,191	\$ 27,623,236	\$ 28,552,084	\$ 29,376,105	\$ -	\$ -
(d) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					
(e) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	District Enrollment (second prior year)	1,290	1,268						
A-1.1 / A-3.1	District Enrollment (first prior year)	1,268	1,260						
A-1 / A-3	District Enrollment	1,260	1,294	1,263	1,240	1,240	1,240		
A-2.2 / A-4.2	COE Enrollment (second prior year)	-	-						
A-2.1 / A-4.1	COE Enrollment (first prior year)	-	-						
A-2 / A-4	COE Enrollment	-	-	-					
	Total Enrollment	1,260	1,294	1,263	1,240	1,240	1,240	-	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	40	53						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	53	52						
B-1 / B-3	District Unduplicated Pupil Count	52	50	50	50	50	50		
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	-	-						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	-	-						
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-					
	Total Unduplicated Pupil Count	52	50	50	50	50	50	-	-
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	4.13%	3.86%	3.96%	4.03%	4.03%	4.03%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	3.80%	4.06%	3.98%	3.95%	4.01%	4.03%	0.00%	0.00%

Hillsborough City Elementary (68908)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(f) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY :									
G-10	TK (Commencing in 2022-23)	-	23.58	23.65	72.00	72.00			
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.									
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)								
	Grades TK-3	492.29	504.15	484.05	510.23	510.23	510.23		
	Grades 4-6	444.07	446.19	438.59	412.94	412.94	412.94		
	Grades 7-8	276.79	283.09	288.71	288.19	288.19	288.19		
	Grades 9-12	-	-	-	-	-	-		
TOTAL CURRENT YEAR ADA		1,213.15	1,233.43	1,211.35	1,211.36	1,211.36	1,211.36	-	-
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)								
	Grades TK-3	0.63	0.55	1.70	1.80	1.80	1.80		
	Grades 4-6	0.11	-	-	-	-	-		
	Grades 7-8	0.95	1.05	0.11					
	Grades 9-12	-	-	-	-	-	-		
TOTAL NPS-CDS (Annual)		1.69	1.60	1.81	1.80	1.80	1.80	-	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).									
DISTRICT TOTAL		1,214.84	1,235.03	1,213.16	1,213.16	1,213.16	1,213.16	-	-
E-2, E-3	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)								
	Grades TK-3	-	-	-					
	Grades 4-6	-	-	-					
	Grades 7-8	-	-	-					
	Grades 9-12	-	-	-					
COUNTY TOTAL		-	-	-	-	-	-	-	-
RATIO: District ADA-to-Enrollment		96.42%	95.44%	96.05%	97.84%	97.84%	97.84%	0.00%	0.00%
RATIO: County ADA-to-Enrollment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT									
If applicable, enter prior year ADA for students transferring into or out of district schools and <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.									
A-19	<u>Prior year</u>	Source: Principal Apportionment Data Collection, P-2 Attendance School District Form	2021-22 ADA shift reported in 2022-23 ADA report	2022-23 ADA shift reported in 2023-24 ADA report	2023-24 ADA shift reported in 2024-25 ADA report	2024-25 ADA shift reported in 2025-26 ADA report	2025-26 ADA shift reported in 2026-27 ADA report	2026-27 ADA shift reported in 2027-28 ADA report	2027-28 ADA shift reported in 2028-29 ADA report
	Grades TK-3	Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year	-	-	-				
	Grades 4-6		-	-	-				
	Grades 7-8		-	-	-				
	Grades 9-12		-	-	-				
		-	-	-	-	-	-	-	
A-20	Grades TK-3	Prior year Charter School Shift Decrease of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year	-	-	-				
	Grades 4-6		-	-	-				
	Grades 7-8		-	-	-				
	Grades 9-12		-	-	-				
			-	-	-	-	-	-	-

Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals								
9/4/2024								
DETAILED ADA CALCULATION	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2018-19 ADA	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
Grades TK-3	Non Applicable	511.36	511.36	492.29	504.15	484.05	510.23	510.23
Grades 4-6	Non Applicable	453.48	453.48	444.07	446.19	438.59	412.94	412.94
Grades 7-8	Until 2022-23	277.01	277.01	276.79	283.09	288.71	288.19	288.19
Grades 9-12	Certification	-	-	-	-	-	-	-
LCFF Subtotal	-	1,241.85	1,241.85	1,213.15	1,233.43	1,211.35	1,211.36	1,211.36
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	1,241.85	1,241.85	1,213.15	1,233.43	1,211.35	1,211.36	1,211.36
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3	Non Applicable	511.36	492.29	504.15	484.05	510.23	510.23	510.23
Grades 4-6	Non Applicable	453.48	444.07	446.19	438.59	412.94	412.94	412.94
Grades 7-8	Until 2022-23	277.01	276.79	283.09	288.71	288.19	288.19	288.19
Grades 9-12	Certification	-	-	-	-	-	-	-
LCFF Subtotal	-	1,241.85	1,213.15	1,233.43	1,211.35	1,211.36	1,211.36	1,211.36
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	1,241.85	1,213.15	1,233.43	1,211.35	1,211.36	1,211.36	1,211.36
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	510.23	510.23	510.23	-
Grades 4-6	453.48	444.07	446.19	438.59	412.94	412.94	412.94	-
Grades 7-8	277.01	276.79	283.09	288.71	288.19	288.19	288.19	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,241.85	1,213.15	1,233.43	1,211.35	1,211.36	1,211.36	1,211.36	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,241.85	1,213.15	1,233.43	1,211.35	1,211.36	1,211.36	1,211.36	-
Net Adjustment to Prior Year ADA for Charter Shift								
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Second prior year charter school shift percentage	Non Applicable	-	-	-	-	-	-	-
Prior year charter school shift percentage	Until 2022-23	0%	0%	0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3	Non Applicable	505.00	502.60	493.50	499.48	501.50	510.23	340.15
Grades 4-6	Non Applicable	450.34	447.91	442.95	432.57	421.49	412.94	275.29
Grades 7-8	Until 2022-23	276.94	278.96	282.86	286.66	288.36	288.19	192.13
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	1,232.28	1,229.47	1,219.31	1,218.71	1,211.35	1,211.36	807.57
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	1,232.28	1,229.47	1,219.31	1,218.71	1,211.35	1,211.36	807.57
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	492.29	504.15	484.05	510.23	510.23	510.23	-	-
Grades 4-6	444.07	446.19	438.59	412.94	412.94	412.94	-	-
Grades 7-8	276.79	283.09	288.71	288.19	288.19	288.19	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,213.15	1,233.43	1,211.35	1,211.36	1,211.36	1,211.36	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,213.15	1,233.43	1,211.35	1,211.36	1,211.36	1,211.36	-	-
Change in LCFF ADA (excludes NSS ADA)	(28.70) Decline	20.28 Increase	(22.08) Decline	0.01 Increase	- No Change	- No Change	(1,211.36) Decline	- No Change

Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals					9/4/2024			
DETAILED ADA CALCULATION	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	511.36	504.15	504.15	493.50	499.48	510.23	510.23	340.15
Grades 4-6	453.48	446.19	446.19	442.95	432.57	412.94	412.94	275.29
Grades 7-8	277.01	283.09	283.09	282.86	286.66	288.19	288.19	192.13
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1,241.85	1,233.43	1,233.43	1,219.31	1,218.71	1,211.36	1,211.36	807.57
	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>3PY Average</i>	<i>3PY Average</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>3PY Average</i>
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
NPS, CDS, & COE Operated								
Grades TK-3	0.63	0.55	1.70	1.80	1.80	1.80	-	-
Grades 4-6	0.11	-	-	-	-	-	-	-
Grades 7-8	0.95	1.05	0.11	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1.69	1.60	1.81	1.80	1.80	1.80	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	492.92	504.70	485.75	512.03	512.03	512.03	-	-
Grades 4-6	444.18	446.19	438.59	412.94	412.94	412.94	-	-
Grades 7-8	277.74	284.14	288.82	288.19	288.19	288.19	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	1,214.84	1,235.03	1,213.16	1,213.16	1,213.16	1,213.16	-	-
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	511.99	504.70	505.85	495.30	501.28	512.03	510.23	340.15
Grades 4-6	453.59	446.19	446.19	442.95	432.57	412.94	412.94	275.29
Grades 7-8	277.96	284.14	283.20	282.86	286.66	288.19	288.19	192.13
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	1,243.54	1,235.03	1,235.24	1,221.11	1,220.51	1,213.16	1,211.36	807.57
<i>Funded Difference (Funded ADA less Actual ADA)</i>	28.70	-	22.08	7.95	7.35	-	1,211.36	807.57
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	23.58	23.65	72.00	72.00	-	-	-

Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals										v.25.2a		PY3		v.25.2a		9/4/2024		PY2					
LOCAL CONTROL FUNDING FORMULA										2021-22		2022-23											
LCFF ENTITLEMENT CALCULATION																							
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
Calculation Factors										5.07%		0.00%		3.80% 3.80%		13.26%		0.00%		4.06% 4.06%			
Prior Year										ADA		Base		Grade Span		Supplemental		Concentration		Total			
Grades TK-3										511.99	\$	8,093	\$	842	\$	68	\$	-	\$	4,609,398			
Grades 4-6										453.59		8,215				62		-		3,754,561			
Grades 7-8										277.96		8,458				64		-		2,368,853			
Grades 9-12										-		9,802		255		76		-		-			
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-			
Total Base, Supplemental, and Concentration Grant											\$	10,220,763	\$	431,096	\$	80,953	\$	-	\$	10,732,812			
NSS Allowance												-		-		-		-		-			
TOTAL BASE										1,243.54	\$	10,220,763	\$	431,096	\$	80,953	\$	-	\$	10,732,812			
ADD ONS:																							
Targeted Instructional Improvement Block Grant																				\$	-		
Home-to-School Transportation (COLA added commencing 2023-24)																					-		
Small School District Bus Replacement Program (COLA added commencing 2023-24)																					-		
Transitional Kindergarten (Commencing 2022-23)										TK ADA	-	TK Add-on rate	\$	-		-					66,331		
ECONOMIC RECOVERY TARGET PAYMENT																					-		
LCFF Entitlement Before Adjustments																					\$	12,144,084	
Miscellaneous Adjustments																						-	
ADJUSTED LCFF ENTITLEMENT																					\$	12,144,084	
Local Revenue (including RDA)																						(24,921,897)	
Gross State Aid																						\$	-
Education Protection Account Entitlement																						(247,006)	
Net State Aid																						\$	-
MINIMUM STATE AID CALCULATION																							
										12-13 Rate		2021-22 ADA		Minimum State Aid		12-13 Rate		2022-23 ADA		Minimum State Aid			
2012-13 RL/Charter Gen BG adjusted for ADA										\$	5,070.89		1,243.54	\$	6,305,855	\$	5,070.89		1,235.03	\$	6,262,701		
2012-13 NSS Allowance (deficit)										\$	-				-	\$	-				-		
Minimum State Aid Adjustments															-					-			
Less Current Year Property Taxes/In-Lieu															(23,439,088)					(24,921,897)			
Less Education Protection Account Entitlement															(248,708)					(247,006)			
Subtotal State Aid for Historical RL/Charter General BG														\$	-					\$	-		
Categorical Minimum State Aid															172,044					172,044			
Charter School Categorical Block Grant adjusted for ADA															-					-			
Minimum State Aid Guarantee Before Proration Factor														\$	172,044					\$	172,044		
Proration Factor																				0.00%			
Minimum State Aid Guarantee														\$	172,044					\$	172,044		
CHARTER SCHOOL MINIMUM STATE AID OFFSET																							
LCFF Entitlement															-					-			
Minimum State Aid plus Property Taxes including RDA															-					-			
Offset															-					-			
Minimum State Aid Prior to Offset															-					-			
Total Minimum State Aid with Offset															-					-			
State Aid Before Additional State Aid														\$	172,044					\$	172,044		
ADDITIONAL STATE AID														\$	172,044					\$	172,044		
LCFF State Aid, Adjusted for Minimum State Aid Guarantee														\$	172,044					\$	172,044		
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental														\$	10,732,812					\$	12,144,084		
Change Over Prior Year																	13.15%		1,411,272				
LCFF Entitlement Per ADA (excluding Categorical MSA)														\$	8,631						9,833		
Per-ADA Change Over Prior Year																		13.93%		1,202			
Basic Aid Status (school districts only)															Basic Aid					Basic Aid			
LCFF SOURCES INCLUDING EXCESS TAXES																							
										2021-22		Increase		2022-23									
State Aid										\$	172,044		-	\$	172,044	0.00%							
Education Protection Account											248,708				247,006								
Property Taxes Net of In-Lieu Transfers											23,439,088		6.33%		1,482,809					24,921,897			
Charter In-Lieu Taxes											-		0.00%		-					-			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										\$	23,859,840		6.21%		1,482,809					\$	25,340,947		

Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals				v.25.2a		PY1		v.25.2a		9/4/2024		CY			
LOCAL CONTROL FUNDING FORMULA				2023-24						2024-25					
LCFF ENTITLEMENT CALCULATION															
Calculation Factors				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
				8.22%		0.00%		3.98% 3.98%		1.07%		0.00%		3.95% 3.95%	
Prior Year										3PY Average					
				ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3				505.85	\$ 9,919	\$ 1,032	\$ 87	\$ -	\$ 5,583,658	495.30	\$ 10,025	\$ 1,043	\$ 87	\$ -	\$ 5,525,288
Grades 4-6				446.19	10,069		80	-	4,528,449	442.95	10,177		80	-	4,543,514
Grades 7-8				283.20	10,367		83	-	2,959,304	282.86	10,478		83	-	2,987,221
Grades 9-12				-	12,015	312	98	-	-	-	12,144	316	98	-	-
Subtract Necessary Small School ADA and Funding				-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant					\$ 12,446,147	\$ 522,037	\$ 103,227	\$ -	\$ 13,071,411		\$ 12,437,092	\$ 516,597	\$ 102,334	\$ -	\$ 13,056,023
NSS Allowance					-				-		-				-
TOTAL BASE				1,235.24	\$ 12,446,147	\$ 522,037	\$ 103,227	\$ -	\$ 13,071,411	1,221.11	\$ 12,437,092	\$ 516,597	\$ 102,334	\$ -	\$ 13,056,023
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	23.65	TK Add-on rate	\$ 3,044.00		71,991	TK ADA	72.00	TK Add-on rate	\$ 3,077.00		221,544
ECONOMIC RECOVERY TARGET PAYMENT									-						-
LCFF Entitlement Before Adjustments									\$ 13,143,402						\$ 13,277,567
Miscellaneous Adjustments									-						-
ADJUSTED LCFF ENTITLEMENT									\$ 13,143,402						\$ 13,277,567
Local Revenue (including RDA)									(26,390,191)						(27,623,236)
Gross State Aid									\$ -						\$ -
Education Protection Account Entitlement									(247,048)						(244,222)
Net State Aid									\$ -						\$ -
MINIMUM STATE AID CALCULATION															
				12-13 Rate		2023-24 ADA		Minimum State Aid		12-13 Rate		2024-25 ADA		Minimum State Aid	
2012-13 RL/Charter Gen BG adjusted for ADA				\$	5,070.89	1,235.24		\$ 6,263,766	\$	5,070.89	1,221.11		\$ 6,192,114		
2012-13 NSS Allowance (deficit)				\$	-			-	\$	-			-		
Minimum State Aid Adjustments								-					-		
Less Current Year Property Taxes/In-Lieu								(26,390,191)					(27,623,236)		
Less Education Protection Account Entitlement								(247,048)					(244,222)		
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															
Change Over Prior Year					8.23%	999,318			\$ 13,143,402			1.02%	134,165		\$ 13,277,567
LCFF Entitlement Per ADA (excluding Categorical MSA)								10,640						10,873	
Per-ADA Change Over Prior Year					8.21%	807						2.19%	233		
Basic Aid Status (school districts only)								Basic Aid					Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES															
				Increase		2023-24		Increase		2024-25		Increase		2024-25	
State Aid				0.00%	-		\$ 172,044	0.00%	-		\$ 172,044	0.00%	-		\$ 172,044
Education Protection Account							247,048				244,222				244,222
Property Taxes Net of In-Lieu Transfers				5.89%	1,468,294		26,390,191	4.67%	1,233,045		27,623,236	4.67%	1,233,045		27,623,236
Charter In-Lieu Taxes				0.00%	-		-	0.00%	-		-	0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				5.79%	1,468,294		\$ 26,809,283	4.60%	1,233,045		\$ 28,039,502	4.60%	1,233,045		\$ 28,039,502

Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals			v.25.2a			CY1			v.25.2a			CY2		
LOCAL CONTROL FUNDING FORMULA			2025-26						2026-27					
LCFF ENTITLEMENT CALCULATION														
Calculation Factors			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
			2.93%		0.00%		4.01% 4.01%		3.08%		0.00%		4.03% 4.03%	
3PY Average									Current Year					
			ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3			501.28	\$ 10,319	\$ 1,073	\$ 91	\$ -	\$ 5,756,381	512.03	\$ 10,637	\$ 1,106	\$ 95	\$ -	\$ 6,061,231
Grades 4-6			432.57	10,475		84	-	4,567,511	412.94	10,798		87	-	4,494,865
Grades 7-8			286.66	10,785		86	-	3,116,423	288.19	11,117		90	-	3,229,631
Grades 9-12			-	12,500	325	103	-	-	-	12,885	335	107	-	-
Subtract Necessary Small School ADA and Funding			-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant				\$ 12,795,507	\$ 537,874	\$ 106,934	\$ -	\$ 13,440,315		\$ 13,109,197	\$ 566,305	\$ 110,225	\$ -	\$ 13,785,727
NSS Allowance				-				-		-				-
TOTAL BASE			1,220.51	\$ 12,795,507	\$ 537,874	\$ 106,934	\$ -	\$ 13,440,315	1,213.16	\$ 13,109,197	\$ 566,305	\$ 110,225	\$ -	\$ 13,785,727
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	72.00	TK Add-on rate	\$ 3,167.00		228,024	TK ADA	-	TK Add-on rate	\$ 3,265.00		-
ECONOMIC RECOVERY TARGET PAYMENT								-						-
LCFF Entitlement Before Adjustments								\$ 13,668,339						\$ 13,785,727
Miscellaneous Adjustments								-						-
ADJUSTED LCFF ENTITLEMENT								\$ 13,668,339						\$ 13,785,727
Local Revenue (including RDA)								(28,552,084)						(29,376,105)
Gross State Aid								\$ -						\$ -
Education Protection Account Entitlement								(244,102)						(242,632)
Net State Aid								\$ -						\$ -
MINIMUM STATE AID CALCULATION														
			12-13 Rate		2025-26 ADA		Minimum State Aid		12-13 Rate		2026-27 ADA		Minimum State Aid	
2012-13 RL/Charter Gen BG adjusted for ADA			\$	5,070.89	1,220.51		\$ 6,189,072		\$	5,070.89	1,213.16		\$ 6,151,801	
2012-13 NSS Allowance (deficit)			\$	-			-		\$	-			-	
Minimum State Aid Adjustments							-						-	
Less Current Year Property Taxes/In-Lieu							(28,552,084)						(29,376,105)	
Less Education Protection Account Entitlement							(244,102)						(242,632)	
Subtotal State Aid for Historical RL/Charter General BG							\$ -						\$ -	
Categorical Minimum State Aid							172,044						172,044	
Charter School Categorical Block Grant adjusted for ADA				-	-		-			-	-		-	
Minimum State Aid Guarantee Before Proration Factor							\$ 172,044						\$ 172,044	
Proration Factor							0.00%						0.00%	
Minimum State Aid Guarantee							\$ 172,044						\$ 172,044	
CHARTER SCHOOL MINIMUM STATE AID OFFSET														
LCFF Entitlement							-						-	
Minimum State Aid plus Property Taxes including RDA							-						-	
Offset							-						-	
Minimum State Aid Prior to Offset							-						-	
Total Minimum State Aid with Offset							-						-	
State Aid Before Additional State Aid							\$ 172,044						\$ 172,044	
ADDITIONAL STATE AID							\$ 172,044						\$ 172,044	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee							\$ 172,044						\$ 172,044	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental														
Change Over Prior Year				2.94%	390,772					0.86%	117,388			
LCFF Entitlement Per ADA (excluding Categorical MSA)							11,199						11,363	
Per-ADA Change Over Prior Year				3.00%	326					1.46%	164			
Basic Aid Status (school districts only)							Basic Aid						Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES														
			Increase		2025-26		Increase		2026-27		Increase		2026-27	
State Aid			0.00%	-		\$ 172,044	0.00%	-		\$ 172,044				
Education Protection Account						244,102				242,632				
Property Taxes Net of In-Lieu Transfers			3.36%	928,848		28,552,084	2.89%	824,021		29,376,105				
Charter In-Lieu Taxes			0.00%	-		-	0.00%	-		-				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			3.31%	928,848		\$ 28,968,230	2.84%	824,021		\$ 29,790,781				

Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals						9/4/24				
EDUCATION PROTECTION ACCOUNT										
	Calculated* 2021-22	CDE P-2 Certification* 2022-23	Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated* 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	1,243.54	1,234.75	1,235.03	1,235.24	1,235.24	1,221.11	1,220.51	1,213.16	1,211.36	807.57
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 248,708	\$ 246,950	\$ 247,006	\$ 247,048	\$ 247,048	\$ 244,222	\$ 244,102	\$ 242,632	\$ 242,272	\$ 161,514
EPA PROPORTIONATE SHARE CAP										
B3,B7 2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 5,786.26		\$ 6,165.84	\$ 6,672.67	\$ 6,672.67	\$ 6,744.07	\$ 6,941.67	\$ 7,155.47	\$ 7,391.60	\$ 7,635
B4, B8 Current Year Funded ADA, excluding NSS	1,243.54		1,235.03	1,235.24	1,235.24	1,221.11	1,220.51	1,213.16	1,211.36	807.57
B-11 2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	94.59		100.80	109.09	109.09	110.26	111.44	112.63	113.84	115.06
B-12 Current Year Funded ADA, including NSS	1,243.54		1,235.03	1,235.24	1,235.24	1,221.11	1,220.51	1,213.16	1,211.36	807.57
B9+B13 Adjusted Total Revenue Limit	\$ 7,313,072		\$ 7,739,488	\$ 8,377,101	\$ 8,377,101	\$ 8,369,891	\$ 8,608,392	\$ 8,817,368	\$ 9,091,790	\$ 6,258,538
B10,B14 Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 7,313,072	\$ 7,737,734	\$ 7,739,488	\$ 8,377,101	\$ 8,377,101	\$ 8,369,891	\$ 8,608,392	\$ 8,817,368	\$ 9,091,790	\$ 6,258,538
B-17 Local Revenue/In-Lieu of Property Taxes	\$ 23,439,088	\$ 24,913,440	\$ 24,921,897	\$ 26,390,191	\$ 26,390,191	\$ 27,623,236	\$ 28,552,084	\$ 29,376,105	\$ -	\$ -
B-18 EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,091,790	\$ 6,258,538
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$7,313,072	\$ 7,737,734	\$7,739,488	\$8,377,101	\$8,377,101	\$8,369,891	\$8,608,392	\$8,817,368	\$9,091,790	\$6,258,538
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)		12.74780911%		21.98880689%		0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 5,511,977	\$ 986,392	\$ 994,380	\$ 1,842,025	\$ 1,842,025	\$ -	\$ -	\$ -	\$ -	\$ -
EPA ENTITLEMENT										
D-1 EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	\$ 248,708	\$ 246,950	\$ 247,006	\$ 247,048	\$ 247,048	\$ 244,222	\$ 244,102	\$ 242,632	\$ 242,272	\$ 161,514
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	248,708	246,950	247,006	247,048	247,048	244,222	244,102	242,632	242,272	161,514
D-4 Prior Year Annual Adjustment	-	\$ 8	8	\$ 56	56	-	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	248,708	\$ 246,958	247,014	\$ 247,104	247,104	244,222	244,102	242,632	242,272	161,514
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	75.37156903%	12.84814107%	12.84814107%	21.98880689%	21.98880689%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)		\$ 247,006		\$ 247,048		244,222	244,102	242,632	242,272	161,514

*CDE P-2 Certification and Calculated columns can be compared to determine accruals cents. Enter accrual information on Data Entry tab.
**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of is an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals					9/4/2024			
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
General Assumptions								
COLA & Augmentation	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	1,260	1,294	1,263	1,240	1,240	1,240	-	-
Unduplicated Pupil Count (UPC)	52	50	50	50	50	50	-	-
Unduplicated Pupil Percentage (UPP)	3.80%	4.06%	3.98%	3.95%	4.01%	4.03%	0.00%	0.00%
Current Year LCFF Average Daily Attendance (ADA)	1,214.84	1,235.03	1,213.16	1,213.16	1,213.16	1,213.16	-	-
Funded LCFF ADA	1,243.54	1,235.03	1,235.24	1,221.11	1,220.51	1,213.16	1,211.36	807.57
LCFF ADA Funding Method	Prior Year	Current Year	Prior Year	3PY Average	3PY Average	Current Year	Prior Year	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
NSS ADA Funding Method(s)								

Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals								
9/4/2024								
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
LCFF Entitlement Summary								
Base Grant	\$10,220,763	\$11,499,493	\$12,446,147	\$12,437,092	\$12,795,507	\$13,109,197	\$13,521,914	\$9,311,365
Grade Span Adjustment	431,096	480,979	522,037	516,597	537,874	566,305	583,193	401,377
<i>Adjusted Base Grant</i>	\$10,651,859	\$11,980,472	\$12,968,184	\$12,953,689	\$13,333,381	\$13,675,502	\$14,105,107	\$9,712,742
Supplemental Grant	80,953	97,281	103,227	102,334	106,934	110,225	-	-
Concentration Grant	-	-	-	-	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$10,732,812	\$12,077,753	\$13,071,411	\$13,056,023	\$13,440,315	\$13,785,727	\$14,105,107	\$9,712,742
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	221,544	228,024	-	-	-
Total Allowance and Add-On Amounts	\$-	\$66,331	\$71,991	\$221,544	\$228,024	\$-	\$-	\$-
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$10,732,812	\$12,144,084	\$13,143,402	\$13,277,567	\$13,668,339	\$13,785,727	\$14,105,107	\$9,712,742
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 10,732,812	\$ 12,144,084	\$ 13,143,402	\$ 13,277,567	\$ 13,668,339	\$ 13,785,727	\$ 14,105,107	\$ 9,712,742
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 8,631	\$ 9,833	\$ 10,640	\$ 10,873	\$ 11,199	\$ 11,363	\$ 11,644	\$ 12,027
Additional State Aid	172,044	172,044	172,044	172,044	172,044	172,044	-	-
Total LCFF Entitlement with Additional State Aid	10,904,856	12,316,128	13,315,446	13,449,611	13,840,383	13,957,771	14,105,107	9,712,742
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$ 23,439,088	\$ 24,921,897	\$ 26,390,191	\$ 27,623,236	\$ 28,552,084	\$ 29,376,105	\$ -	\$ -
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$ 248,708	\$ 247,006	\$ 247,048	\$ 244,222	\$ 244,102	\$ 242,632	\$ 242,272	\$ 161,514
Net State Aid <i>(excludes Additional State Aid)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,862,835	\$ 9,551,228
Additional State Aid	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ -	\$ -
Total Funding Sources	\$ 23,859,840	\$ 25,340,947	\$ 26,809,283	\$ 28,039,502	\$ 28,968,230	\$ 29,790,781	\$ 14,105,107	\$ 9,712,742
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 13,862,835	\$ 9,551,228
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 248,708	\$ 247,006	\$ 247,048	\$ 244,222	\$ 244,102	\$ 242,632	\$ 242,272	\$ 161,514
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ -	\$ 8	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes (Object 8021 to 8089)	\$ 23,444,806	\$ 24,932,016	\$ 26,400,485	\$ 27,623,236	\$ 28,552,084	\$ 29,376,105	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	(5,718)	(10,119)	(10,294)	-	-	-	-	-
Entitlement and Source Reconciliation								
Basic Aid/Excess Tax District Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 10,732,812	\$ 12,144,084	\$ 13,143,402	\$ 13,277,567	\$ 13,668,339	\$ 13,785,727	\$ 14,105,107	\$ 9,712,742
Additional State Aid	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ 248,708	\$ 247,006	\$ 247,048	\$ 244,222	\$ 244,102	\$ 242,632	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ 12,706,276	\$ 12,777,813	\$ 13,246,789	\$ 14,345,669	\$ 14,883,745	\$ 15,590,378	\$ -	\$ -
Total Funding Sources	\$ 23,859,840	\$ 25,340,947	\$ 26,809,283	\$ 28,039,502	\$ 28,968,230	\$ 29,790,781	\$ 14,105,107	\$ 9,712,742

Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals					9/4/2024				
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
LCAP Percentage to Increase or Improve Services Calculation									
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 10,823,903	\$ 12,218,847	\$ 13,212,219	\$ 13,347,277	\$ 13,733,449	\$ 13,847,546	\$ 14,105,107	\$ 9,712,742	
Supplemental and Concentration Grant funding in the LCAP year	\$ 80,953	\$ 97,281	\$ 103,227	\$ 102,334	\$ 106,934	\$ 110,225	\$ -	\$ -	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services	0.75%	0.80%	0.78%	0.77%	0.78%	0.80%	0.00%	0.00%	

Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals									
9/4/2024									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 9,002.91	\$ 10,201.17	\$ 11,038.17	\$ 11,155.44	\$ 11,483.36	\$ 11,837.65	\$ 12,131.00	\$ 12,530.00	
Grades 4-6	\$ 8,277.43	\$ 9,379.55	\$ 10,149.15	\$ 10,257.40	\$ 10,559.01	\$ 10,885.03	\$ 11,154.00	\$ 11,521.00	
Grades 7-8	\$ 8,522.28	\$ 9,657.79	\$ 10,449.52	\$ 10,560.78	\$ 10,871.50	\$ 11,206.60	\$ 11,484.00	\$ 11,862.00	
Grades 9-12	\$ 10,133.43	\$ 11,483.49	\$ 12,425.12	\$ 12,558.43	\$ 12,927.86	\$ 13,326.55	\$ 13,656.00	\$ 14,105.00	
Base Grants									
Grades TK-3	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,319	\$ 10,637	\$ 10,988	\$ 11,350	
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798	\$ 11,154	\$ 11,521	
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117	\$ 11,484	\$ 11,862	
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,500	\$ 12,885	\$ 13,310	\$ 13,748	
Grade Span Adjustment									
Grades TK-3	\$ 842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,073	\$ 1,106	\$ 1,143	\$ 1,180	
Grades 9-12	\$ 255	\$ 289	\$ 312	\$ 316	\$ 325	\$ 335	\$ 346	\$ 357	
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,278	\$ 2,349	\$ 2,426	\$ 2,506	
Grades 4-6	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,095	\$ 2,160	\$ 2,231	\$ 2,304	
Grades 7-8	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,157	\$ 2,223	\$ 2,297	\$ 2,372	
Grades 9-12	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,565	\$ 2,644	\$ 2,731	\$ 2,821	
Actual - 1.00 ADA, Local UPP as follows:									
Grades TK-3	\$ 68	\$ 82	\$ 87	\$ 87	\$ 91	\$ 95	\$ -	\$ -	
Grades 4-6	\$ 62	\$ 76	\$ 80	\$ 80	\$ 84	\$ 87	\$ -	\$ -	
Grades 7-8	\$ 64	\$ 78	\$ 83	\$ 83	\$ 86	\$ 90	\$ -	\$ -	
Grades 9-12	\$ 76	\$ 92	\$ 98	\$ 98	\$ 103	\$ 107	\$ -	\$ -	
Concentration Grant (>55% population)									
Maximum - 1.00 ADA, 100% UPP	65%	65%	65%	65%	65%	65%	65%	65%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,405	\$ 7,633	\$ 7,885	\$ 8,145	
Grades 4-6	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,809	\$ 7,019	\$ 7,250	\$ 7,489	
Grades 7-8	\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,811	\$ 7,010	\$ 7,226	\$ 7,465	\$ 7,710	
Grades 9-12	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,336	\$ 8,593	\$ 8,876	\$ 9,168	
Actual - 1.00 ADA, Local UPP >55% as follows:									
Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

IN-LIEU PROPERTY TAX TRANSFER

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

1. Property Taxes per ADA

2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students

in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

1. Property taxes per ADA x District of Residence ADA

2a. Adjusted base revenue per ADA x District of Residence ADA

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

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Local Property Taxes (w/out RDA)	\$ 23,444,806	\$ 24,932,016	\$ 26,400,485	\$ 27,623,236	\$ 28,552,084	\$ 29,376,105	\$ -	\$ -
District LCFF ADA	1,243.54	1,235.03	1,235.24	1,221.11	1,220.51	1,213.16	1,211.36	807.57
Total Charter LCFF ADA	0.64	1.00	0.94	-	-	-	-	-
Total LCFF ADA	1,244.18	1,236.03	1,236.18	1,221.11	1,220.51	1,213.16	1,211.36	807.57
Property Taxes per ADA	\$ 18,843.58	\$ 20,171.04	\$ 21,356.51	\$ 22,621.42	\$ 23,393.57	\$ 24,214.53	\$ -	\$ -
Funding Method:								
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	5,718	10,119	10,294	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	\$ 5,718	\$ 10,119	\$ 10,294	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year Basic Aid Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
1 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	A	B	C	D	E	F	G	H	I	J	K	L	M																								
1	Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals																																				
2	NECESSARY SMALL SCHOOLS (NSS)																																				
3	The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.																																				
4																																					
5																																					
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING																																				
7	RATES 2021-22				12/13 deficated rate		The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.																														
8	ADA	Level / # FTE	Allowance																																		
9	Elementary																																				
10	1 - 24	1	172,200	131,300																																	
11	25 - 48	2	344,400	262,600																																	
12	49 - 72	3	516,600	393,900																																	
13	73 - 96	4	688,800	525,200		Statutory COLA 2020-21 1.70% Funded COLA 2021-22 11.37% Proration Factor 0.00% LCFF Rates per ADA <table><tr><td></td><td>Base</td><td>Gr Span</td><td>Supp</td><td>Concen</td></tr><tr><td>Grades TK-3</td><td>8,093</td><td>842</td><td>68</td><td>-</td></tr><tr><td>Grades 4-6</td><td>8,215</td><td>-</td><td>62</td><td>-</td></tr><tr><td>Grades 7-8</td><td>8,458</td><td>-</td><td>64</td><td>-</td></tr><tr><td>Grades 9-12</td><td>9,802</td><td>255</td><td>76</td><td>-</td></tr></table>								Base	Gr Span	Supp	Concen	Grades TK-3	8,093	842	68	-	Grades 4-6	8,215	-	62	-	Grades 7-8	8,458	-	64	-	Grades 9-12	9,802	255	76	-
	Base	Gr Span	Supp	Concen																																	
Grades TK-3	8,093	842	68	-																																	
Grades 4-6	8,215	-	62	-																																	
Grades 7-8	8,458	-	64	-																																	
Grades 9-12	9,802	255	76	-																																	
14	High School																																				
15	1 - 19	1	139,795	106,575																																	
16	1 - 19	2	279,590	213,150																																	
17	1 - 19	3	621,060	473,400																																	
18	20 - 38	4	760,855	579,975																																	
19	39 - 57	5	900,650	686,550																																	
20	58 - 71	6	1,040,445	793,125																																	
21	72 - 86	7	1,180,240	899,700																																	
22	87 - 100	8	1,320,035	1,006,275																																	
23	101 - 114	9	1,459,830	1,112,850																																	
24	115 - 129	10	1,599,625	1,219,425																																	
25	130 - 143	11	1,739,420	1,326,000																																	
26	144 - 171	12	1,879,215	1,432,575																																	
27	172 - 210	13	2,019,010	1,539,150																																	
28	211 - 248	14	2,158,805	1,645,725																																	
29	249 - 286	15	2,298,600	1,752,300																																	
30	NSS Add-on per ADA																																				
31				301.19																																	
32	ADA & NSS FTE 2021-22																																				
33	DISTRICT					NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	NPS, CDS, & COE operated																										
34	Third PY ADA (net of charter shift)																																				
35	2018-19	Grades TK-3		Placeholder - to be used starting in 22/23																																	
36		Grades 4-6																																			
37		Grades 7-8																																			
38		Grades 9-12																																			
39	Third PRIOR YEAR ADA																																				
40	Third PY NUMBER OF FTE																																				
41	Second PY ADA (net of charter shift)																																				
42	2019-20	Grades TK-3		Placeholder - to be used starting in 22/23 calculations																																	
43		Grades 4-6																																			
44		Grades 7-8																																			
45		Grades 9-12																																			
46	Second PRIOR YEAR ADA																																				
47	Second PY NUMBER OF FTE																																				
48	PRIOR YEAR ADA (net of charter shift)																																				
49	A-1	Grades TK-3		511.36	-	-	-	-	-	-																											
50	A-2	Grades 4-6		453.48	-	-	-	-	-	-																											
51	A-3	Grades 7-8		277.01	-	-	-	-	-	-																											
52	A-4, B-1	Grades 9-12		-	-	-	-	-	-	-																											
53		PRIOR YEAR ADA		1,241.85	-	-	-	-	-	-																											
54	A-5, B-2	PRIOR YEAR NUMBER OF FTE		-	-	-	-	-	-	-																											
55	THREE PRIOR YEAR AVERAGE (net of charter shift)																																				
56		Grades TK-3		170.45	Placeholder - to be used starting in 22/23 calculations						-																										
57		Grades 4-6		151.16							-																										
58		Grades 7-8		92.34							-																										
59		Grades 9-12		-							-																										
60		3 PY AVERAGE ADA		413.95	-	-	-	-	-	-																											
61	3 PRIOR YEAR NUMBER OF FTE																																				
62	CURRENT YEAR ADA (before charter shift)																																				
63	2021-22	Grades TK-3		492.29	-	-	-	-	-	-	0.63																										
64		Grades 4-6		444.07	-	-	-	-	-	-	0.11																										
65		Grades 7-8		276.79	-	-	-	-	-	-	0.95																										
66		Grades 9-12		-	-	-	-	-	-	-																											
67	CURRENT YEAR ADA		1,213.15		-	-	-	-	-	-																											
68	CURRENT YEAR NUMBER OF FTE																																				

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals												
2	NECESSARY SMALL SCHOOLS (NSS)												
3	The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.												
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
69	NSS FUNDING CALCULATIONS						NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
70	Eligibility as a NSS						Eligible	Eligible	Eligible	Eligible	Eligible		
71	Type of NSS school						Not NSS	Not NSS	Not NSS	Not NSS	Not NSS		
72	NSS Allowance if funded as NSS & on prior year												
73	NSS allowance level						-	-	-	-	-		
74	NSS Allowance using PY						-	-	-	-	-		
75	NSS Add-on using PY						-	-	-	-	-		
76	Total NSS Allowance using PY						-	-	-	-	-		
77	NSS Allowance if funded as NSS & on 3 PY average												
78	NSS allowance level						-	-	-	-	-		
79	NSS Allowance using 3 PY average						To be used starting in 22/23 calculations						
80	NSS Add-on using 3 PY average						To be used starting in 22/23 calculations						
81	Total NSS Allowance using 3 PY average						To be used starting in 22/23 calculations						
82	NSS Allowance if funded as NSS & on current year												
83	NSS allowance level						-	-	-	-	-		
84	NSS Allowance using CY						-	-	-	-	-		
85	NSS Add-on using CY						-	-	-	-	-		
86	Total NSS Allowance using CY						-	-	-	-	-		
87	NSS allowance level >0?						NO	NO	NO	NO	NO		
88	NSS Allowance if funded as NSS is based on						Current Yr	Current Yr	Current Yr	Current Yr	Current Yr		
89	NSS Funding						-	-	-	-	-		
90	NSS ADA						-	-	-	-	-		
91	Grades TK-3						To be used starting in 22/23 calculations						
92	Grades 4-6						To be used starting in 22/23 calculations						
93	Grades 7-8						To be used starting in 22/23 calculations						
94	Grades 9-12						To be used starting in 22/23 calculations						
95	Total						-	-	-	-	-		
96	NSS allowance Level						-	-	-	-	-		
99	2021-22						2021-22						
100	Funded P2 NSS ADA and NSS Allowances						NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	TOTAL	
101	Best funding option calculated is:						LCFF	LCFF	LCFF	LCFF	LCFF		
102	Selected funding method:						LCFF	LCFF	LCFF	LCFF	LCFF		
103	NSS Allowance												
104	Third Prior Year 2018-19												
105	NSS ADA												
106	Grades TK-3						-	-	-	-	-	-	
107	Grades 4-6						-	-	-	-	-	-	
108	Grades 7-8						-	-	-	-	-	-	
109	Grades 9-12						-	-	-	-	-	-	
110	P2 NSS ADA						To be used starting in 22/23 calculations						
111	Second Prior Year 2019-20												
112	NSS ADA												
113	Grades TK-3						-	-	-	-	-	-	
114	Grades 4-6						-	-	-	-	-	-	
115	Grades 7-8						-	-	-	-	-	-	
116	Grades 9-12						-	-	-	-	-	-	
117	P2 NSS ADA						-	-	-	-	-	-	
118	Prior Year 2020-21												
119	NSS ADA												
120	Grades TK-3						-	-	-	-	-	-	
121	Grades 4-6						-	-	-	-	-	-	
122	Grades 7-8						-	-	-	-	-	-	
123	Grades 9-12						-	-	-	-	-	-	
124	P2 NSS ADA						-	-	-	-	-	-	
125	NSS Allowances						-	-	-	-	-	-	
126	Current Year 2021-22												
127	NSS ADA												
128	Grades TK-3						-	-	-	-	-	-	
129	Grades 4-6						-	-	-	-	-	-	
130	Grades 7-8						-	-	-	-	-	-	
131	Grades 9-12						-	-	-	-	-	-	
132	P2 NSS ADA						-	-	-	-	-	-	
133	NSS Allowances						-	-	-	-	-	-	

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals												
2	NECESSARY SMALL SCHOOLS (NSS)												
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
134	Funded	NSS allowance Level					-	-	-	-	-	-	
135		NSS ADA											
136		Grades TK-3										-	-
137		Grades 4-6										-	-
138		Grades 7-8										-	-
139		Grades 9-12					-	-	-	-	-	-	-
140		P2 NSS ADA					-	-	-	-	-	-	-
141		NSS Allowances					-	-	-	-	-	-	-
142													
143	<i>Funding based on</i>											<i>Current Yr</i>	
144	TOTAL Funded ADA												0
145	Total NSS Allowance												-
146	Exclude: LCFF Adjusted Base Funding for NSS ADA						NSS ADA	Rates		Amounts		Total	
147								Base	Grade Span	Base	Grade Span		
148		Grades TK-3					-	8,093	842	-	-	-	-
149		Grades 4-6					-	8,215	-	-	-	-	-
150		Grades 7-8					-	8,458	-	-	-	-	-
151		Grades 9-12					-	9,802	255	-	-	-	-
152	Total Exclusion: LCFF Adjusted Base Funding for NSS ADA						-			-	-	-	-
153	Adjusted NSS Allowance (Deficited) for EPA						NSS 1	NSS 2	NSS 3	NSS 4	NSS 5		
154	Funding at 12-13 levels (deficited)												
155		NSS Allowances					-	-	-	-	-	-	-
156		NSS Add-on											
157		NSS Add-on per ADA					-	-	-	-	-	-	-
158		Funded ADA					-	-	-	-	-	-	-
159		NSS Add-on					-	-	-	-	-	-	-
160	TOTAL Adjusted NSS Allowance (Deficited) for EPA												-
161													
162													
163													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals												
2	NECESSARY SMALL SCHOOLS (NSS)												
3	The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.												
4													
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
164	RATES 2022-23			12/13 deficated rate	The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.								
165	ADA	Level / # FTE	Allowance										
166	Elementary												
167	1 - 24	1	247,965	139,913									
168	25 - 48	2	490,709	279,827									
169	49 - 72	3	733,666	419,740									
170	73 - 96	4	976,409	559,653									
171	High School												
172	1 - 19	1	208,964	113,566	Funded COLA 2021-22 6.56%								
173	1 - 19	2	297,931	227,133	Proration Factor 0.00%								
174	1 - 19	3	661,802	504,455									
175	20 - 38	4	810,767	618,021	LCFF Rates per ADA								
176	39 - 57	5	959,733	731,588	Base	Gr Span	Supp	Concen					
177	58 - 71	6	1,108,698	845,154	Grades TK-3	9,166	953	82	-				
178	72 - 86	7	1,257,664	958,720	Grades 4-6	9,304	-	76	-				
179	87 - 100	8	1,406,629	1,072,287	Grades 7-8	9,580	-	78	-				
180	101 - 114	9	1,555,595	1,185,853	Grades 9-12	11,102	289	92	-				
181	115 - 129	10	1,704,560	1,299,419									
182	130 - 143	11	1,853,526	1,412,986									
183	144 - 171	12	2,002,492	1,526,552									
184	172 - 210	13	2,397,701	1,640,118									
185	211 - 248	14	2,830,601	1,753,685									
186	249 - 286	15	3,263,507	1,867,251									
187													
188	NSS Add-on per ADA			320.95	-								

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals												
2	NECESSARY SMALL SCHOOLS (NSS)												
3	The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.												
4													
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
189	ADA & NSS FTE												
190	2022-23												
191	NPS, CDS, & COE operated												
192	DISTRICT												
193	NSS 1												
194	NSS 2												
195	NSS 3												
196	NSS 4												
197	NSS 5												
198	Third PY ADA (net of charter shift)												
199	2019-20												
200	Grades TK-3												
201	511.36												
202	-												
203	Grades 4-6												
204	453.48												
205	-												
206	Grades 7-8												
207	277.01												
208	-												
209	Grades 9-12												
210	-												
211	Third PRIOR YEAR ADA												
212	1,241.85												
213	-												
214	Third PY NUMBER OF FTE												
215	-												
216	Second PY ADA (net of charter shift)												
217	2020-21												
218	Grades TK-3												
219	511.36												
220	-												
221	Grades 4-6												
222	453.48												
223	-												
224	Grades 7-8												
225	277.01												
226	-												
227	Grades 9-12												
228	-												
229	Second PRIOR YEAR ADA												
230	1,241.85												
231	-												
232	Second PY NUMBER OF FTE												
233	-												
234	PRIOR YEAR ADA (net of charter shift)												
235	2021-22												
236	Grades TK-3												
237	492.29												
238	-												
239	Grades 4-6												
240	444.07												
241	-												
242	Grades 7-8												
243	276.79												
244	-												
245	Grades 9-12												
246	-												
247	PRIOR YEAR ADA												
248	1,213.15												
249	-												
250	PRIOR YEAR NUMBER OF FTE												
251	-												
252	THREE PRIOR YEAR AVERAGE (net of charter shift)												
253	Grades TK-3												
254	505.00												
255	-												
256	Grades 4-6												
257	450.34												
258	-												
259	Grades 7-8												
260	276.94												
261	-												
262	Grades 9-12												
263	-												
264	3 PY AVERAGE ADA												
265	1,232.28												
266	-												
267	3 PRIOR YEAR NUMBER OF FTE												
268	-												
269	CURRENT YEAR ADA (before charter shift)												
270	2022-23												
271	Grades TK-3												
272	504.15												
273	-												
274	Grades 4-6												
275	446.19												
276	-												
277	Grades 7-8												
278	283.09												
279	-												
280	Grades 9-12												
281	-												
282	CURRENT YEAR ADA												
283	1,233.43												
284	-												
285	CURRENT YEAR NUMBER OF FTE												
286	-												
287	NSS FUNDING CALCULATIONS												
288	Eligibility as a NSS												
289	Type of NSS school												
290	NSS Allowance if funded as NSS & on prior year												
291	NSS allowance level												
292	NSS Allowance using PY												
293	NSS Add-on using PY												
294	Total NSS Allowance using PY												
295	NSS Allowance if funded as NSS & on 3 PY average												
296	NSS allowance level												
297	NSS Allowance using 3 PY average												
298	NSS Add-on using 3 PY average												
299	Total NSS Allowance using 3 PY average												
300	NSS Allowance if funded as NSS & on current year												
301	NSS allowance level												
302	NSS Allowance using CY												
303	NSS Add-on using CY												
304	Total NSS Allowance using CY												
305	NSS allowance level >0?												
306	NSS Allowance if funded as NSS is based on												
307	NSS Funding												
308	NSS ADA												
309	Grades TK-3												
310	Grades 4-6												
311	Grades 7-8												
312	Grades 9-12												
313	Total												
314	NSS allowance Level												

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals												
2	NECESSARY SMALL SCHOOLS (NSS)												
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
256	2022-23												
257	Funded P2 NSS ADA and NSS Allowances												
258	Best funding option calculated is:												
259	Selected funding method:												
260	NSS Allowance												
261	Third Prior Year 2019-20												
262	NSS ADA												
263	Grades TK-3												
264	Grades 4-6												
265	Grades 7-8												
266	Grades 9-12												
267	P2 NSS ADA												
268	Second Prior Year 2020-21												
269	NSS ADA												
270	Grades TK-3												
271	Grades 4-6												
272	Grades 7-8												
273	Grades 9-12												
274	P2 NSS ADA												
275	Prior Year 2021-22												
276	NSS ADA												
277	Grades TK-3												
278	Grades 4-6												
279	Grades 7-8												
280	Grades 9-12												
281	P2 NSS ADA												
282	NSS Allowances												
283	Current Year 2022-23												
284	NSS ADA												
285	Grades TK-3												
286	Grades 4-6												
287	Grades 7-8												
288	Grades 9-12												
289	P2 NSS ADA												
290	NSS Allowances												
291	Funded NSS allowance Level												
292	NSS ADA												
293	Grades TK-3												
294	Grades 4-6												
295	Grades 7-8												
296	Grades 9-12												
297	P2 NSS ADA												
298	NSS Allowances												
299	Exclude: LCFF Adjusted Base Funding for NSS ADA												
300													
301	Grades TK-3												
302	Grades 4-6												
303	Grades 7-8												
304	Grades 9-12												
305	Total Exclusion: LCFF Adjusted Base Funding for NSS ADA												
306	Adjusted NSS Allowance (Deficited) for EPA												
307	Funding at 12-13 levels (deficited)												
308	NSS Allowances												
309	NSS Add-on												
310	NSS Add-on per ADA												
311	Funded ADA												
312	NSS Add-on												
313	TOTAL Adjusted NSS Allowance (Deficited) for EPA												
314													
315													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals												
2	NECESSARY SMALL SCHOOLS (NSS)												
3	The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.												
4													
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
316													
317	RATES 2023-24			12/13 deficated		The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.							
318	ADA	Level / # FTE	Allowance	rate (adj. for COLA)									
319	Elementary												
320	1 - 24	1	268,348	151,414									
321	25 - 48	2	531,045	302,829									
322	49 - 72	3	793,973	454,243									
323	73 - 96	4	1,056,670	605,656									
324	High School												
325	1 - 19	1	226,141	122,901	COLA 8.22%								
326	1 - 19	2	322,421	245,803	Proration Factor 0.00%								
327	1 - 19	3	716,202	545,921	LCFF Rates per ADA								
328	20 - 38	4	877,412	668,822	Base Gr Span Supp Concen								
329	39 - 57	5	1,038,623	791,725	Grades TK-3 9,919 1,032 87 -								
330	58 - 71	6	1,199,833	914,626	Grades 4-6 10,069 - 80 -								
331	72 - 86	7	1,361,044	1,037,527	Grades 7-8 10,367 - 83 -								
332	87 - 100	8	1,522,254	1,160,429	Grades 9-12 12,015 312 98 -								
333	101 - 114	9	1,683,465	1,283,330									
334	115 - 129	10	1,844,675	1,406,231									
335	130 - 143	11	2,005,886	1,529,133									
336	144 - 171	12	2,167,097	1,652,035									
337	172 - 210	13	2,594,792	1,774,936									
338	211 - 248	14	3,063,276	1,897,838									
339	249 - 286	15	3,531,767	2,020,739									
340													
341	NSS Add-on per ADA			347.33	-								

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals												
2	NECESSARY SMALL SCHOOLS (NSS)												
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
342	ADA & NSS FTE												
343	2023-24												
344													
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346													
347													
348													
349													
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351													
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	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals												
2	NECESSARY SMALL SCHOOLS (NSS)												
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
409	2023-24												
410	Funded P2 NSS ADA and NSS Allowances												
411	Best funding option calculated is:												
412	Selected funding method:												
413	NSS Allowance												
414	Third Prior Year 2020-21												
415	NSS ADA												
416	Grades TK-3												
417	Grades 4-6												
418	Grades 7-8												
419	Grades 9-12												
420	P2 NSS ADA												
421	Second Prior Year 2021-22												
422	NSS ADA												
423	Grades TK-3												
424	Grades 4-6												
425	Grades 7-8												
426	Grades 9-12												
427	P2 NSS ADA												
428	Prior Year 2022-23												
429	NSS ADA												
430	Grades TK-3												
431	Grades 4-6												
432	Grades 7-8												
433	Grades 9-12												
434	P2 NSS ADA												
435	NSS Allowances												
436	Current Year 2023-24												
437	NSS ADA												
438	Grades TK-3												
439	Grades 4-6												
440	Grades 7-8												
441	Grades 9-12												
442	P2 NSS ADA												
443	NSS Allowances												
444	Funded NSS allowance Level												
445	NSS ADA												
446	Grades TK-3												
447	Grades 4-6												
448	Grades 7-8												
449	Grades 9-12												
450	P2 NSS ADA												
451	NSS Allowances												
452	Exclude: LCFF Adjusted Base Funding for NSS ADA												
453													
454													
455													
456													
457													
458	Total Exclusion: LCFF Adjusted Base Funding for NSS ADA												
459	Adjusted NSS Allowance (Deficited) for EPA												
460	Funding at 12-13 levels (deficited)												
461	NSS Allowances												
462	NSS Add-on												
463	NSS Add-on per ADA												
464	Funded ADA												
465	NSS Add-on												
466	TOTAL Adjusted NSS Allowance (Deficited) for EPA												
467													
468													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals												
2	NECESSARY SMALL SCHOOLS (NSS)												
3	The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.												
4													
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
469													
470	RATES 2024-25			12/13 def. rate +		The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.							
471	ADA	Level / # FTE	Allowance	COLA for EPA									
472	Elementary												
473	1 - 24	1	271,219	153,034									
474	25 - 48	2	536,727	306,069									
475	49 - 72	3	802,469	459,103	COLA 1.07% Proration Factor 0.00%								
476	73 - 96	4	1,067,976	612,137									
477	High School				LCFF Rates per ADA								
478	1 - 19	1	228,561	124,216	Base	Gr Span	Supp	Concen					
479	1 - 19	2	325,871	248,433	Grades TK-3	10,025	1,043	87	-				
480	1 - 19	3	723,865	551,762	Grades 4-6	10,177	-	80	-				
481	20 - 38	4	886,800	675,978	Grades 7-8	10,478	-	83	-				
482	39 - 57	5	1,049,736	800,196	Grades 9-12	12,144	316	98	-				
483	58 - 71	6	1,212,671	924,412									
484	72 - 86	7	1,375,607	1,048,629									
485	87 - 100	8	1,375,607	1,172,846									
486	101 - 114	9	1,701,478	1,297,062									
487	115 - 129	10	1,864,413	1,421,278									
488	130 - 143	11	2,027,349	1,545,495									
489	144 - 171	12	2,190,285	1,669,712									
490	172 - 210	13	2,622,556	1,793,928									
491	211 - 248	14	3,096,053	1,918,145									
492	249 - 286	15	3,569,557	2,042,361									
493													
494	NSS Add-on per ADA			351.05	-								

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals												
2	NECESSARY SMALL SCHOOLS (NSS)												
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
495	ADA & NSS FTE												
496							2024-25						
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	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals												
2	NECESSARY SMALL SCHOOLS (NSS)												
3	<i>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</i>												
4													
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
562	2024-25												
563	Funded P2 NSS ADA and NSS Allowances												
564	Best funding option calculated is:												
565	Selected funding method:												
566	NSS Allowance												
567	Third Prior Year 2021-22												
568	NSS ADA												
569	Grades TK-3												
570	Grades 4-6												
571	Grades 7-8												
572	Grades 9-12												
573	P2 NSS ADA												
574	Second Prior Year 2022-23												
575	NSS ADA												
576	Grades TK-3												
577	Grades 4-6												
578	Grades 7-8												
579	Grades 9-12												
580	P2 NSS ADA												
581	Prior Year 2023-24												
582	NSS ADA												
583	Grades TK-3												
584	Grades 4-6												
585	Grades 7-8												
586	Grades 9-12												
587	P2 NSS ADA												
588	NSS Allowances												
589	Current Year 2024-25												
590	NSS ADA												
591	Grades TK-3												
592	Grades 4-6												
593	Grades 7-8												
594	Grades 9-12												
595	P2 NSS ADA												
596	NSS Allowances												
597	Funded NSS allowance Level												
598	NSS ADA												
599	Grades TK-3												
600	Grades 4-6												
601	Grades 7-8												
602	Grades 9-12												
603	P2 NSS ADA												
604	NSS Allowances												
605	Exclude: LCFF Adjusted Base Funding for NSS ADA												
606													
607	Grades TK-3												
608	Grades 4-6												
609	Grades 7-8												
610	Grades 9-12												
611	Total Exclusion: LCFF Adjusted Base Funding for NSS ADA												
612	Adjusted NSS Allowance (Deficited) for EPA												
613	Funding at 12-13 levels (deficited)												
614	NSS Allowances												
615	NSS Add-on												
616	NSS Add-on per ADA												
617	Funded ADA												
618	NSS Add-on												
619	TOTAL Adjusted NSS Allowance (Deficited) for EPA												
620													
621													

	A	B	C	D	E	F	G	H	I	J	K	L	M																																							
1	Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals																																																			
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4																																																				
5																																																				
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING																																																			
622																																																				
623	RATES 2025-26			12/13 def. rate +		The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.																																														
624	ADA	Level / # FTE	Allowance	COLA for EPA																																																
625	Elementary																																																			
626	1 - 24	1	279,166	157,518																																																
627	25 - 48	2	552,453	315,037																																																
628	49 - 72	3	825,981	472,555	<table><tr><td>COLA</td><td colspan="4">2.93%</td></tr><tr><td>Proration Factor</td><td colspan="4">0.00%</td></tr><tr><td colspan="5">LCFF Rates per ADA</td></tr><tr><td></td><td>Base</td><td>Gr Span</td><td>Supp</td><td>Concen</td></tr><tr><td>Grades TK-3</td><td>10,319</td><td>1,073</td><td>91</td><td>-</td></tr><tr><td>Grades 4-6</td><td>10,475</td><td>-</td><td>84</td><td>-</td></tr><tr><td>Grades 7-8</td><td>10,785</td><td>-</td><td>86</td><td>-</td></tr><tr><td>Grades 9-12</td><td>12,500</td><td>325</td><td>103</td><td>-</td></tr></table>								COLA	2.93%				Proration Factor	0.00%				LCFF Rates per ADA						Base	Gr Span	Supp	Concen	Grades TK-3	10,319	1,073	91	-	Grades 4-6	10,475	-	84	-	Grades 7-8	10,785	-	86	-	Grades 9-12	12,500	325	103	-
COLA	2.93%																																																			
Proration Factor	0.00%																																																			
LCFF Rates per ADA																																																				
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Grades 4-6	10,475	-	84	-																																																
Grades 7-8	10,785	-	86	-																																																
Grades 9-12	12,500	325	103	-																																																
629	73 - 96	4	1,099,268	630,073																																																
630	High School																																																			
631	1 - 19	1	235,258	127,856																																																
632	1 - 19	2	335,419	255,712																																																
633	1 - 19	3	745,074	567,929																																																
634	20 - 38	4	912,783	695,784																																																
635	39 - 57	5	1,080,493	823,642																																																
636	58 - 71	6	1,248,202	951,497																																																
637	72 - 86	7	1,415,912	1,079,354																																																
638	87 - 100	8	1,415,912	1,207,210																																																
639	101 - 114	9	1,751,331	1,335,066																																																
640	115 - 129	10	1,919,040	1,462,921																																																
641	130 - 143	11	2,086,750	1,590,778																																																
642	144 - 171	12	2,254,460	1,718,635																																																
643	172 - 210	13	2,699,397	1,846,490																																																
644	211 - 248	14	3,186,767	1,974,347																																																
645	249 - 286	15	3,674,145	2,102,202																																																
646																																																				
647	NSS Add-on per ADA			361.34	-																																															

	A	B	C	D	E	F	G	H	I	J	K	L	M
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4													
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
648	ADA & NSS FTE												
649	2025-26												
650	NPS, CDS, & COE operated												
651	DISTRICT NSS 1 NSS 2 NSS 3 NSS 4 NSS 5												
652	Third PY ADA (net of charter shift)												
653	2022-23 Grades TK-3 504.15 - - - - -												
654	Grades 4-6 446.19 - - - - -												
655	Grades 7-8 283.09 - - - - -												
656	Grades 9-12 - - - - -												
657	Third PRIOR YEAR ADA 1,233.43 - - - - -												
658	Third PY NUMBER OF FTE - - - - -												
659	Second PY ADA (net of charter shift)												
660	2023-24 Grades TK-3 484.05 - - - - -												
661	Grades 4-6 438.59 - - - - -												
662	Grades 7-8 288.71 - - - - -												
663	Grades 9-12 - - - - -												
664	Second PRIOR YEAR ADA 1,211.35 - - - - -												
665	Second PY NUMBER OF FTE - - - - -												
666	PRIOR YEAR ADA (net of charter shift)												
667	2024-25 Grades TK-3 510.23 - - - - -												
668	Grades 4-6 412.94 - - - - -												
669	Grades 7-8 288.19 - - - - -												
670	Grades 9-12 - - - - -												
671	PRIOR YEAR ADA 1,211.36 - - - - -												
672	PRIOR YEAR NUMBER OF FTE - - - - -												
673	THREE PRIOR YEAR AVERAGE (net of charter shift)												
674	Grades TK-3 499.48 - - - - -												
675	Grades 4-6 432.57 - - - - -												
676	Grades 7-8 286.66 - - - - -												
677	Grades 9-12 - - - - -												
678	3 PY AVERAGE ADA 1,218.71 - - - - -												
679	3 PRIOR YEAR NUMBER OF FTE - - - - -												
680	CURRENT YEAR ADA (before charter shift)												
681	2025-26 Grades TK-3 510.23 - - - - - 1.80												
682	Grades 4-6 412.94 - - - - - -												
683	Grades 7-8 288.19 - - - - - -												
684	Grades 9-12 - - - - - -												
685	CURRENT YEAR ADA 1,211.36 - - - - - 1.80												
686	CURRENT YEAR NUMBER OF FTE - - - - -												
687	NSS FUNDING CALCULATIONS												
688	Eligibility as a NSS												
689	Type of NSS school												
690	NSS Allowance if funded as NSS & on prior year												
691	NSS allowance level												
692	NSS Allowance using PY												
693	NSS Add-on using PY												
694	Total NSS Allowance using PY												
695	NSS Allowance if funded as NSS & on 3 PY average												
696	NSS allowance level												
697	NSS Allowance using 3 PY average												
698	NSS Add-on using 3 PY average												
699	Total NSS Allowance using 3 PY average												
700	NSS Allowance if funded as NSS & on current year												
701	NSS allowance level												
702	NSS Allowance using CY												
703	NSS Add-on using CY												
704	Total NSS Allowance using CY												
705	NSS allowance level >0?												
706	NSS Allowance if funded as NSS is based on												
707	NSS Funding												
708	NSS ADA												
709	Grades TK-3												
710	Grades 4-6												
711	Grades 7-8												
712	Grades 9-12												
713	Total												
714	NSS allowance Level												

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals												
2	NECESSARY SMALL SCHOOLS (NSS)												
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4													
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
715	2025-26												
716	Funded P2 NSS ADA and NSS Allowances												
717	Best funding option calculated is:												
718	Selected funding method:												
719	NSS Allowance												
720	Third Prior Year 2022-23												
721	NSS ADA												
722	Grades TK-3												
723	Grades 4-6												
724	Grades 7-8												
725	Grades 9-12												
726	P2 NSS ADA												
727	Second Prior Year 2023-24												
728	NSS ADA												
729	Grades TK-3												
730	Grades 4-6												
731	Grades 7-8												
732	Grades 9-12												
733	P2 NSS ADA												
734	Prior Year 2024-25												
735	NSS ADA												
736	Grades TK-3												
737	Grades 4-6												
738	Grades 7-8												
739	Grades 9-12												
740	P2 NSS ADA												
741	NSS Allowances												
742	Current Year 2025-26												
743	NSS ADA												
744	Grades TK-3												
745	Grades 4-6												
746	Grades 7-8												
747	Grades 9-12												
748	P2 NSS ADA												
749	NSS Allowances												
750	Funded NSS allowance Level												
751	NSS ADA												
752	Grades TK-3												
753	Grades 4-6												
754	Grades 7-8												
755	Grades 9-12												
756	P2 NSS ADA												
757	NSS Allowances												
758	Exclude: LCFF Adjusted Base Funding for NSS ADA												
759													
760	Grades TK-3												
761	Grades 4-6												
762	Grades 7-8												
763	Grades 9-12												
764	Total Exclusion: LCFF Adjusted Base Funding for NSS ADA												
765	Adjusted NSS Allowance (Deficited) for EPA												
766	Funding at 12-13 levels (deficited)												
767	NSS Allowances												
768	NSS Add-on												
769	NSS Add-on per ADA												
770	Funded ADA												
771	NSS Add-on												
772	TOTAL Adjusted NSS Allowance (Deficited) for EPA												
773													
774													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals												
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4													
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6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
775													
776	RATES 2026-27				12/13 def. rate +		The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.						
777	ADA		Level / # FTE	Allowance	COLA for EPA								
778	Elementary												
779	1 - 24		1	287,764	162,370								
780	25 - 48		2	569,469	324,740								
781	49 - 72		3	851,421	487,110								
782	73 - 96		4	1,133,125	649,479								
783	High School												
784	1 - 19		1	242,504	131,794		COLA						
785	1 - 19		2	345,750	263,588		Proration Factor						
786	1 - 19		3	768,022	585,421		3.08%						
787	20 - 38		4	940,897	717,214		0.00%						
788	39 - 57		5	1,113,772	849,010		LCFF Rates per ADA						
789	58 - 71		6	1,286,647	980,803		BaseGr SpanSuppConcen						
790	72 - 86		7	1,459,522	1,112,598		Grades TK-310,6371,10695-						
791	87 - 100		8	1,459,522	1,244,392		Grades 4-610,798-87-						
792	101 - 114		9	1,805,272	1,376,186		Grades 7-811,117-90-						
793	115 - 129		10	1,978,146	1,507,979		Grades 9-1212,885335107-						
794	130 - 143		11	2,151,022	1,639,774								
795	144 - 171		12	2,323,897	1,771,569								
796	172 - 210		13	2,782,538	1,903,362								
797	211 - 248		14	3,284,919	2,035,157								
798	249 - 286		15	3,787,309	2,166,950								
799													
800	NSS Add-on per ADA				372.47	-							

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals												
2	NECESSARY SMALL SCHOOLS (NSS)												
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4													
5													
6	SECTION 1: DATA NEEDED TO CALCULATE FUNDING												
801	ADA & NSS FTE												
802	2026-27												
803	DISTRICT												
804	NSS 1												
805	NSS 2												
806	NSS 3												
807	NSS 4												
808	NSS 5												
809	NPS, CDS, & COE operated												
810	Third PY ADA (net of charter shift)												
811	2023-24	Grades TK-3	484.05	-	-	-	-	-	-	-	-	-	-
812		Grades 4-6	438.59	-	-	-	-	-	-	-	-	-	-
813		Grades 7-8	288.71	-	-	-	-	-	-	-	-	-	-
814		Grades 9-12	-	-	-	-	-	-	-	-	-	-	-
815		Third PRIOR YEAR ADA	1,211.35	-	-	-	-	-	-	-	-	-	-
816	Third PY NUMBER OF FTE												
817	Second PY ADA (net of charter shift)												
818	2024-25	Grades TK-3	510.23	-	-	-	-	-	-	-	-	-	-
819		Grades 4-6	412.94	-	-	-	-	-	-	-	-	-	-
820		Grades 7-8	288.19	-	-	-	-	-	-	-	-	-	-
821		Grades 9-12	-	-	-	-	-	-	-	-	-	-	-
822		Second PRIOR YEAR ADA	1,211.36	-	-	-	-	-	-	-	-	-	-
823	Second PY NUMBER OF FTE												
824	PRIOR YEAR ADA (net of charter shift)												
825	2025-26	Grades TK-3	510.23	-	-	-	-	-	-	-	-	-	-
826		Grades 4-6	412.94	-	-	-	-	-	-	-	-	-	-
827		Grades 7-8	288.19	-	-	-	-	-	-	-	-	-	-
828		Grades 9-12	-	-	-	-	-	-	-	-	-	-	-
829		PRIOR YEAR ADA	1,211.36	-	-	-	-	-	-	-	-	-	-
830	PRIOR YEAR NUMBER OF FTE												
831	THREE PRIOR YEAR AVERAGE (net of charter shift)												
832		Grades TK-3	501.50	-	-	-	-	-	-	-	-	-	-
833		Grades 4-6	421.49	-	-	-	-	-	-	-	-	-	-
834		Grades 7-8	288.36	-	-	-	-	-	-	-	-	-	-
835		Grades 9-12	-	-	-	-	-	-	-	-	-	-	-
836		3 PY AVERAGE ADA	1,211.35	-	-	-	-	-	-	-	-	-	-
837	3 PRIOR YEAR NUMBER OF FTE												
838	CURRENT YEAR ADA (before charter shift)												
839	2026-27	Grades TK-3	510.23	-	-	-	-	-	-	-	-	-	1.80
840		Grades 4-6	412.94	-	-	-	-	-	-	-	-	-	-
841		Grades 7-8	288.19	-	-	-	-	-	-	-	-	-	-
842		Grades 9-12	-	-	-	-	-	-	-	-	-	-	-
843		CURRENT YEAR ADA	1,211.36	-	-	-	-	-	-	-	-	-	1.80
844	CURRENT YEAR NUMBER OF FTE												
845	NSS FUNDING CALCULATIONS												
846	Eligibility as a NSS												
847	Type of NSS school												
848	NSS Allowance if funded as NSS & on prior year												
849	NSS allowance level												
850	NSS Allowance using PY												
851	NSS Add-on using PY												
852	Total NSS Allowance using PY												
853	NSS Allowance if funded as NSS & on 3 PY average												
854	NSS allowance level												
855	NSS Allowance using 3 PY average												
856	NSS Add-on using 3 PY average												
857	Total NSS Allowance using 3 PY average												
858	NSS Allowance if funded as NSS & on current year												
859	NSS allowance level												
860	NSS Allowance using CY												
861	NSS Add-on using CY												
862	Total NSS Allowance using CY												
863	NSS allowance level >0?												
864	NSS Allowance if funded as NSS is based on												
865	NSS Funding												
866	NSS ADA												
867	Grades TK-3												
	Grades 4-6												
	Grades 7-8												
	Grades 9-12												
	Total												
	NSS allowance Level												

Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals

Charts and Graphs

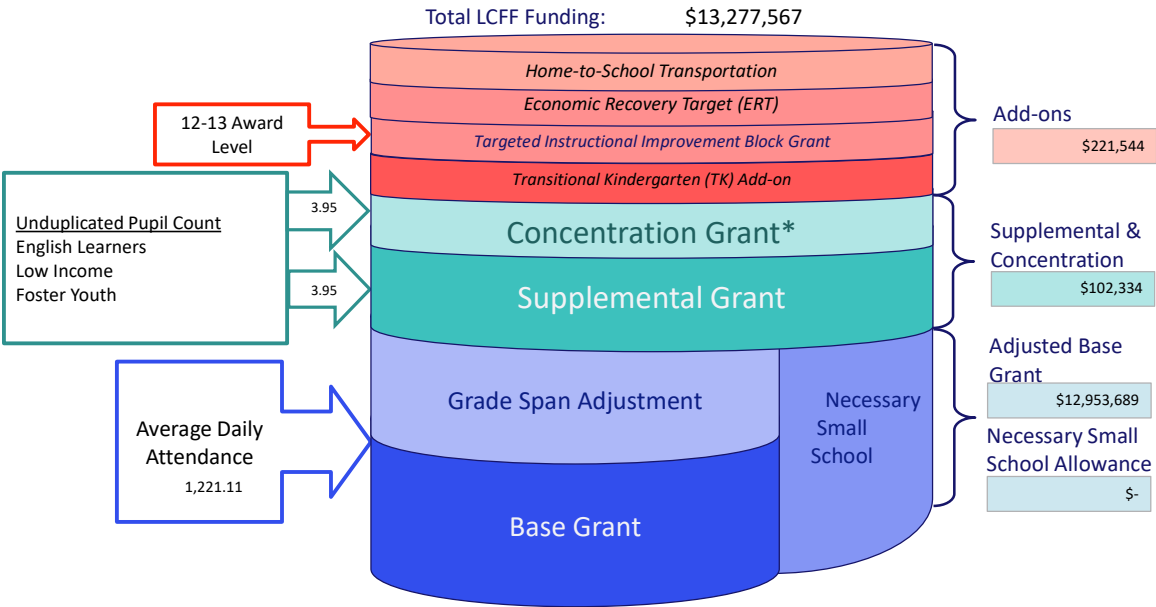
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). **The Graphs tab remains unprotected to allow editing for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

2024-25

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

	2024-25	
Base Grant	\$ 12,437,092	1,221.11 ADA
Grade Span Adjustment	\$ 516,597	\$ 12,953,689 Adjusted Base Grant
Supplemental Grant	\$ 102,334 3.95%	
Concentration Grant	\$ - 3.95%	\$ 102,334 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	\$ -	\$ 221,544 Add-ons
Add-on Economic Recovery Target	\$ -	
Add-on: Transitional Kindergarten	\$ 221,544	
Total	\$ 13,277,567	\$ 13,277,567



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

Supplemental Grant Calculation-EC 42238.02 (e)

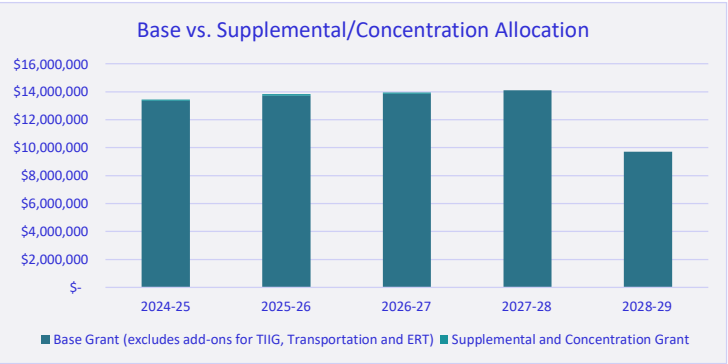
Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals									
Charts and Graphs									
2024-25		Base Grant	Grade Span Adjustment	Supplemental Grant Factor	Maximum Supplemental Grant Rate per ADA (100% UPP)	Unduplicated Pupil Percentage	Effective Supplemental Grant Rate	ADA	Supplemental Grant
		<i>a</i>	<i>b</i>	<i>c</i>	<i>d = (a+b) x c</i>	<i>e</i>	<i>f = (a+b) x c x e</i>	<i>g</i>	<i>h = f x g</i>
	*Grades TK-3	\$ 10,025	\$ 1,043	20.00%	\$ 2,213.60	3.95%	\$ 87.44	495.30	43,308
	Grades 4-6	\$ 10,177	\$ -	20.00%	\$ 2,035.40	3.95%	\$ 80.40	442.95	35,612
	Grades 7-8	\$ 10,478	\$ -	20.00%	\$ 2,095.60	3.95%	\$ 82.78	282.86	23,414
	*Grades 9-12	\$ 12,144	\$ 316	20.00%	\$ 2,492.00	3.95%	\$ 98.43	-	-
	<i>*Base Grant + Grade Span</i>								\$ 102,334

Concentration Grant Calculation-EC 42238.02 (f)									
2024-25		Base Grant	Grade Span Adjustment	Concentration Grant Factor	Maximum Concentration Grant Rate per ADA (100% UPP)	Unduplicated Pupil Percentage greater than 55%	Effective Concentration Grant Rate	ADA	Concentration Grant
		<i>a</i>	<i>b</i>	<i>c</i>	<i>d = (a+b) x c x 45%</i>	<i>e = UPP - 55%</i>	<i>f = (a+b) x c x e</i>	<i>g</i>	<i>h = f x g</i>
	*Grades TK-3	\$ 10,025	\$ 1,043	65.00%	\$ 3,237.39	0.00%	\$ -	495.30	-
	Grades 4-6	\$ 10,177	\$ -	65.00%	\$ 2,976.77	0.00%	\$ -	442.95	-
	Grades 7-8	\$ 10,478	\$ -	65.00%	\$ 3,064.82	0.00%	\$ -	282.86	-
	*Grades 9-12	\$ 12,144	\$ 316	65.00%	\$ 3,644.55	0.00%	\$ -	-	-
	<i>*Base Grant + Grade Span</i>								\$ -

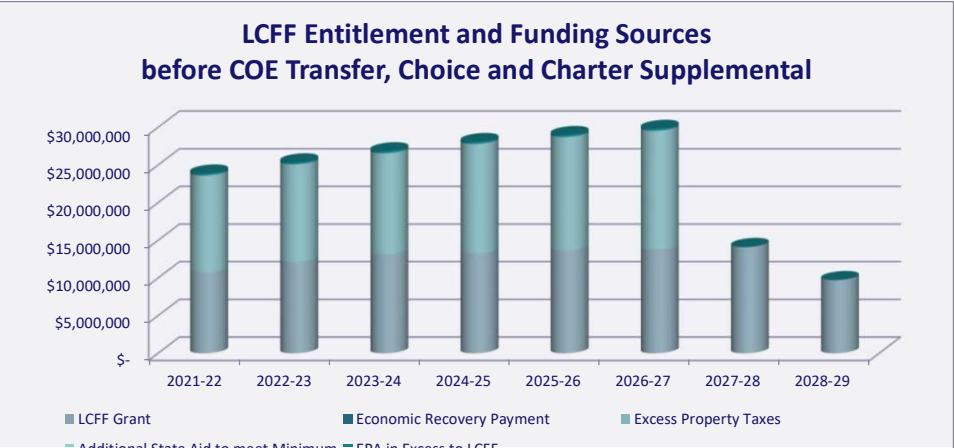
Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals

Charts and Graphs

Minimum Proportionality Analysis						
	2024-25	2025-26	2026-27	2027-28	2028-29	
Base Grant (excludes add-ons for TIIG, Transportation and ERT)	\$ 13,347,277	\$ 13,733,449	\$ 13,847,546	\$ 14,105,107	\$ 9,712,742	
Supplemental and Concentration Grant	102,334	106,934	110,225	-	-	
Total	\$ 13,449,611	\$ 13,840,383	\$ 13,957,771	\$ 14,105,107	\$ 9,712,742	



Funding Sources									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Excess Property Taxes	\$ 12,878,320	\$ 12,949,857	\$ 13,418,833	\$ 14,517,713	\$ 15,055,789	\$ 15,762,422	\$ -	\$ -	
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF	\$ 248,708	\$ 247,006	\$ 247,048	\$ 244,222	\$ 244,102	\$ 242,632	\$ -	\$ -	
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LCFF Grant	\$ 10,732,812	\$ 12,144,084	\$ 13,143,402	\$ 13,277,567	\$ 13,668,339	\$ 13,785,727	\$ 14,105,107	\$ 9,712,742	
Total General Purpose Funding	\$ 23,859,840	\$ 25,340,947	\$ 26,809,283	\$ 28,039,502	\$ 28,968,230	\$ 29,790,781	\$ 14,105,107	\$ 9,712,742	

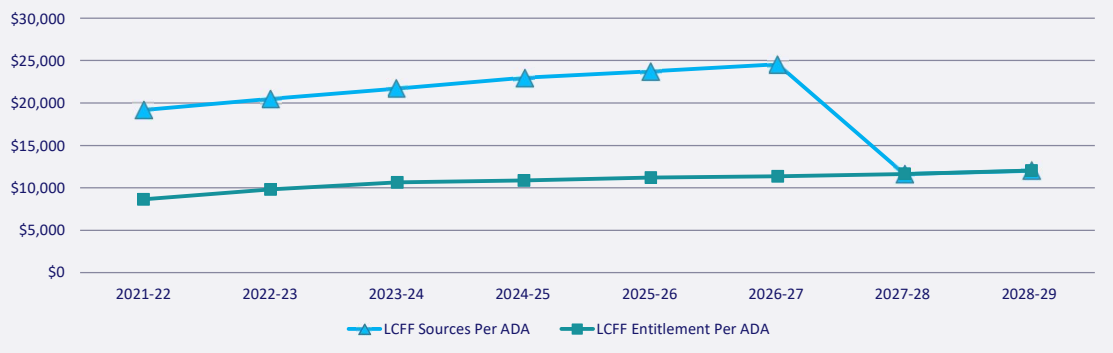


Hillsborough City Elementary (68908) - 2023-24 Unaudited Actuals

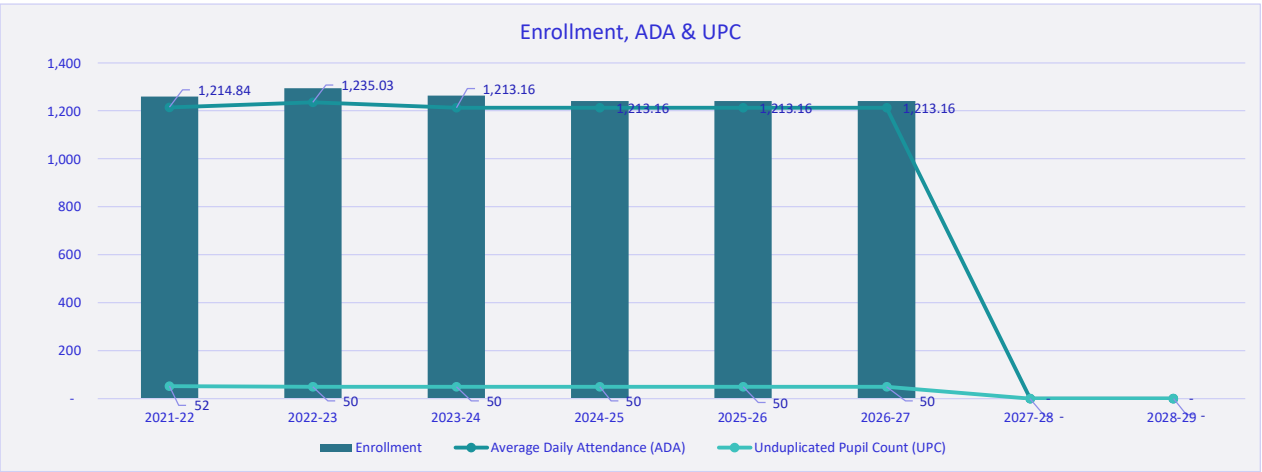
Charts and Graphs

Additional State Aid to meet minimumEPA in Excess to LCFF

LCFF Entitlement per ADA									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Funded ADA (LCFF & NSS)	1,243.54	1,235.03	1,235.24	1,221.11	1,220.51	1,213.16	1,211.36	807.57	
LCFF Sources per ADA, including NSS	\$ 19,187.03	\$ 20,518.49	\$ 21,703.70	\$ 22,962.31	\$ 23,734.53	\$ 24,556.35	\$ 11,644.03	\$ 12,027.12	
Net Dollar Change per ADA		\$ 1,331.46	\$ 1,185.22	\$ 1,258.60	\$ 772.22	\$ 821.82	\$ (12,912.32)	\$ 383.10	
Net Percent Change		6.94%	5.78%	5.80%	3.36%	3.46%	-52.58%	3.29%	
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 8,630.85	\$ 9,833.03	\$ 10,640.36	\$ 10,873.36	\$ 11,198.88	\$ 11,363.49	\$ 11,644.03	\$ 12,027.12	
Net Change per ADA		\$ 1,202.17	\$ 807.34	\$ 233.00	\$ 325.52	\$ 164.61	\$ 280.54	\$ 383.10	
Net Percent Change		13.93%	8.21%	2.19%	2.99%	1.47%	2.47%	3.29%	



Student Summary, excluding COE								
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Enrollment	1,260	1,294	1,263	1,240	1,240	1,240	-	-
Unduplicated Pupil Count (UPC)	52	50	50	50	50	50	-	-
Average Daily Attendance (ADA)	1,214.84	1,235.03	1,213.16	1,213.16	1,213.16	1,213.16	-	-



Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

41 68908 0000000
Form SIAA
E8A9MTTFRM(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					80,000.00	179,000.00		
Fund Reconciliation							75,000.00	0.00
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							0.00	0.00
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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					144,000.00	0.00		
Fund Reconciliation							0.00	75,000.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					35,000.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

41 68908 0000000
Form SIAA
E8A9MTTFRM(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	259,000.00	259,000.00	75,000.00	75,000.00

Unaudited Actuals
Unaudited Actuals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Hillsborough City Elementary

San Mateo County

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

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

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

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

IMPORT CHECKS

BALANCE-FDxRS - (**Fatal**) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

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 - (Fatal) - 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**

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	7435	8590	(\$15,801.00)
Explanation: The 23-24 State Enacted Budget reduced this resource by \$15,801 and took the money back.			
13	5310	8660	(\$1,038.82)
Explanation: The Universal Meals program is reimbursement based and money comes 1-2 months after meals are served.			

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

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

FUND	RESOURCE	VALUE
01	7435	(\$15,801.00)
Explanation: The 23-24 State Enacted Budget reduced this resource by \$15,801 and took the money back.		

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**

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay, or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **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.PENSION.LIAB.9663	\$19,951,901.00	\$19,951,901.00
DEBT.GOV.OPEB.9664	\$4,145,533.00	\$4,145,533.00

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

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

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<u>Passed</u>
IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.	<u>Passed</u>
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<u>Passed</u>

ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.

Passed

UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.

Passed

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

Passed

Unaudited Actuals

Budget 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Hillsborough City Elementary**San Mateo County**

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									169.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	209,984.54	0.00	0.00	0.00	149,182.18	1,683,302.78		2,042,469.50
2000-2999	Classified Salaries	98,217.72	0.00	0.00	0.00	54,752.51	1,571,005.98		1,723,976.21
3000-3999	Employee Benefits	139,855.64	0.00	0.00	0.00	79,718.42	1,490,814.43		1,710,388.49
4000-4999	Books and Supplies	1,043.58	0.00	0.00	0.00	476.43	29,638.15		31,158.16
5000-5999	Services and Other Operating Expenditures	146,353.50	0.00	0.00	0.00	7,118.29	931,512.74		1,084,984.53
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	595,454.98	0.00	0.00	0.00	291,247.83	5,706,274.08	0.00	6,592,976.89
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	305,453.90							305,453.90
	Total Indirect Costs and PCR Allocations	305,453.90	0.00	0.00	0.00	0.00	0.00	0.00	305,453.90
	TOTAL COSTS	900,908.88	0.00	0.00	0.00	291,247.83	5,706,274.08	0.00	6,898,430.79
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	12,565.43		12,565.43
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	164,630.19		164,630.19
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	117,564.88		117,564.88
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,013.00		1,013.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	2,158.12	7,298.85		9,456.97
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	2,158.12	303,072.35	0.00	305,230.47
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	2,158.12	303,072.35	0.00	305,230.47
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								305,230.47
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	209,984.54	0.00	0.00	0.00	149,182.18	1,670,737.35		2,029,904.07

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-CY)

41 68908 0000000
Report SEMA
E8A9MTTFRM(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	98,217.72	0.00	0.00	0.00	54,752.51	1,406,375.79		1,559,346.02
3000-3999	Employee Benefits	139,855.64	0.00	0.00	0.00	79,718.42	1,373,249.55		1,592,823.61
4000-4999	Books and Supplies	1,043.58	0.00	0.00	0.00	476.43	28,625.15		30,145.16
5000-5999	Services and Other Operating Expenditures	146,353.50	0.00	0.00	0.00	4,960.17	924,213.89		1,075,527.56
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	595,454.98	0.00	0.00	0.00	289,089.71	5,403,201.73	0.00	6,287,746.42
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	305,453.90							305,453.90
	Total Indirect Costs and PCR Allocations	305,453.90	0.00	0.00	0.00	0.00	0.00	0.00	305,453.90
	TOTAL BEFORE OBJECT 8980	900,908.88	0.00	0.00	0.00	289,089.71	5,403,201.73	0.00	6,593,200.32
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								6,593,200.32
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								5,557,814.44
	TOTAL COSTS								5,557,814.44

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-PY)

41 68908 0000000
Report SEMA
E8A9MTTFRM(2023-24)

2022-23 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	6,285,844.13	5,078,633.68
2.	Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	6,285,844.13	5,078,633.68

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	161.00
2.	Enter any adjustments not included in Line C1 (explain below)	
3.	2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	161.00

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

41 68908 0000000
Report SEMA
E8A9MTTFRM(2023-24)

SELPA: San Mateo County (CA)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Expenditures by LEA (LE-CY) and the 2022-23 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

41 68908 0000000
Report SEMA
E8A9MTTFRM(2023-24)

SELPA: San Mateo County (CA)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction. (line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS (line (b) minus line (e), zero if negative)

0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SECTION 3

Column A

Column B

Column C

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

41 68908 0000000
Report SEMA
E8A9MTTFRM(2023-24)

SELPA: San Mateo County (CA)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) for SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources

Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
6,898,430.79		
305,230.47		
6,593,200.32	6,285,844.13	
	6,285,844.13	
	0.00	
	0.00	
6,593,200.32	6,285,844.13	307,356.19

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
d. Special education unduplicated pupil count
e. Per capita state and local expenditures (A2c/A2d)

Actual FY 2023-24	Comparison Year FY 2022-23	Difference
6,898,430.79		
305,230.47		
6,593,200.32	6,285,844.13	
	6,285,844.13	
	0.00	
	0.00	
6,593,200.32	6,285,844.13	
169.00	161.00	
39,013.02	39,042.51	(29.49)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

Actual
Comparison Year

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

41 68908 0000000
Report SEMA
E8A9MTTFRM(2023-24)

SELPA: San Mateo County (CA)

	FY 2023-24	FY 2022-23	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	5,557,814.44	5,078,633.68	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		5,078,633.68	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,557,814.44	5,078,633.68	479,180.76

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2023-24	Comparison Year FY 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	5,557,814.44	5,078,633.68	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		5,078,633.68	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,557,814.44	5,078,633.68	
b. Special education unduplicated pupil count	169.00	161.00	
c. Per capita local expenditures(B2a/ B2b)	32,886.48	31,544.31	1,342.17

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Joyce Shen

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Title

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Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2024-25 Budget by LEA (LB-B)

41 68908 0000000
Report SEMB
E8A9MTTFRM(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								170.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	209,984.36	0.00	0.00	0.00	166,507.69	1,680,945.20		2,057,437.25
2000-2999	Classified Salaries	100,117.72	0.00	0.00	0.00	56,331.29	1,697,230.58		1,853,679.59
3000-3999	Employee Benefits	143,392.67	0.00	0.00	0.00	103,319.88	1,703,927.92		1,950,640.47
4000-4999	Books and Supplies	2,186.87	0.00	0.00	0.00	500.00	33,940.17		36,627.04
5000-5999	Services and Other Operating Expenditures	46,235.44	0.00	0.00	0.00	10,415.84	1,083,140.59		1,139,791.87
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	501,917.06	0.00	0.00	0.00	337,074.70	6,199,184.46	0.00	7,038,176.22
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	501,917.06	0.00	0.00	0.00	337,074.70	6,199,184.46	0.00	7,038,176.22
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	209,984.36	0.00	0.00	0.00	166,507.69	1,668,812.48		2,045,304.53
2000-2999	Classified Salaries	100,117.72	0.00	0.00	0.00	56,331.29	1,624,803.55		1,781,252.56
3000-3999	Employee Benefits	143,392.67	0.00	0.00	0.00	103,319.88	1,513,983.25		1,760,695.80
4000-4999	Books and Supplies	2,186.87	0.00	0.00	0.00	500.00	33,940.17		36,627.04
5000-5999	Services and Other Operating Expenditures	46,235.44	0.00	0.00	0.00	4,960.17	1,072,325.37		1,123,520.98
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	501,917.06	0.00	0.00	0.00	331,619.03	5,913,864.82	0.00	6,747,400.91
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	501,917.06	0.00	0.00	0.00	331,619.03	5,913,864.82	0.00	6,747,400.91
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								6,747,400.91
	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2024-25 Budget by LEA (LB-B)

41 68908 0000000
Report SEMB
E8A9MTTFRM(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								6,048,541.70
	TOTAL COSTS								6,048,541.70

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									170.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	209,984.54	0.00	0.00	0.00	149,182.18	1,683,302.78	0.00		2,042,469.50
2000-2999	Classified Salaries	98,217.72	0.00	0.00	0.00	54,752.51	1,571,005.98	0.00		1,723,976.21
3000-3999	Employee Benefits	139,855.64	0.00	0.00	0.00	79,718.42	1,490,814.43	0.00		1,710,388.49
4000-4999	Books and Supplies	1,043.58	0.00	0.00	0.00	476.43	29,638.15	0.00		31,158.16
5000-5999	Services and Other Operating Expenditures	146,353.50	0.00	0.00	0.00	7,118.29	931,512.74	0.00		1,084,984.53
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	595,454.98	0.00	0.00	0.00	291,247.83	5,706,274.08	0.00	0.00	6,592,976.89
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	305,453.90								305,453.90
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	595,454.98	0.00	0.00	0.00	291,247.83	5,706,274.08	0.00	0.00	6,592,976.89
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	12,565.43	0.00		12,565.43
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	164,630.19	0.00		164,630.19
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	117,564.88	0.00		117,564.88
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,013.00	0.00		1,013.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	2,158.12	7,298.85	0.00		9,456.97
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	2,158.12	303,072.35	0.00	0.00	305,230.47
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	2,158.12	303,072.35	0.00	0.00	305,230.47
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									305,230.47

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-B)

41 68908 000000
Report SEMB
E8A9MTTFRM(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	209,984.54	0.00	0.00	0.00	149,182.18	1,670,737.35	0.00		2,029,904.07
2000-2999	Classified Salaries	98,217.72	0.00	0.00	0.00	54,752.51	1,406,375.79	0.00		1,559,346.02
3000-3999	Employee Benefits	139,855.64	0.00	0.00	0.00	79,718.42	1,373,249.55	0.00		1,592,823.61
4000-4999	Books and Supplies	1,043.58	0.00	0.00	0.00	476.43	28,625.15	0.00		30,145.16
5000-5999	Services and Other Operating Expenditures	146,353.50	0.00	0.00	0.00	4,960.17	924,213.89	0.00		1,075,527.56
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	595,454.98	0.00	0.00	0.00	289,089.71	5,403,201.73	0.00	0.00	6,287,746.42
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	305,453.90								305,453.90
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	595,454.98	0.00	0.00	0.00	289,089.71	5,403,201.73	0.00	0.00	6,287,746.42
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									6,287,746.42
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-B)

41 68908 000000
Report SEMB
E8A9MTTFRM(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									5,557,814.44
	TOTAL COSTS									5,557,814.44

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

41 68908 0000000
Report SEMB
E8A9MTTFRM(2023-24)

SELPA: **San Mateo County (CA)**

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)	_____		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			_____

If (b) is less than (a).			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)	

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:			

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

41 68908 0000000
Report SEMB
E8A9MTTFRM(2023-24)

SELPA: San Mateo County (CA)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

Column A

Budgeted
Amounts
(LB-B
Worksheet)
FY 2024-25

7,038,176.22

290,775.31

6,747,400.91

6,747,400.91

Column B

Actual
Expenditures
Comparison
Year
FY 2023-24

6,593,200.32

6,593,200.32

0.00

0.00

6,593,200.32

Column C

Difference
(A - B)

154,200.59

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

Budgeted
Amounts
FY 2024-25

7,038,176.22

290,775.31

6,747,400.91

6,747,400.91

170.00

39,690.59

Comparison
Year
FY 2023-24

6,593,200.32

6,593,200.32

0.00

0.00

6,593,200.32

169.00

39,013.02

Difference

677.57

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2024-25	FY 2023-24	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	6,048,541.70	5,557,814.44	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		5,557,814.44	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	6,048,541.70	5,557,814.44	490,727.26
	If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only .			
		Budget	Comparison Year	
		FY 2024-25	FY 2022-23	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	6,048,541.70	5,557,814.44	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		5,557,814.44	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	6,048,541.70	5,557,814.44	
	b. Special education unduplicated pupil count	170.00	169.00	
	c. Per capita local expenditures (B2a/B2b)	35,579.66	32,886.48	2,693.18
	If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only .			

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Joy ce Shen

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Chief Business Official

Title

(650) 548-4203

Telephone Number

jshen@hcsdk8.org

Email Address

Current LEA:	41-68908-0000000 Hillsborough City Elementary	
Selected SELPA:	CA	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
CA	San Mateo County	