



HILLSBOROUGH CITY SCHOOL DISTRICT 2024-25 UNAUDITED ACTUALS

September 10, 2025

SCHOOLS

BOARD OF TRUSTEES

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545 EUCALYPTUS AVENUE
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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 2024-25 Estimated Actuals used for 2025-26 Budget Adoption and the final 2024-25 Unaudited Actuals as well as the State of California Standardized Account Code Structure (SACS) Unaudited Actuals Financial Reports.

HILLSBOROUGH CITY SCHOOL DISTRICT 2024-25 UNAUDITED ACTUALS

September 10, 2025



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2024-25 Estimated vs Unaudited Actuals

	24-25 Estimated Actuals	24-25 Unaudited Actuals	Difference
	(A)	(B)	(B)-(A)
Revenues	41,098,682	41,040,134	(58,548)
Expenditures	40,922,786	40,361,027	(561,760)
Surplus (Deficit)	175,896	679,107	503,212
Total Transfers	(128,762)	(118,551)	10,211
End Balance Gain (Loss)	47,134	560,556	513,422
Beginning Balance	6,315,242	6,324,843	9,601
Ending Balance	6,362,376	6,885,400	523,023

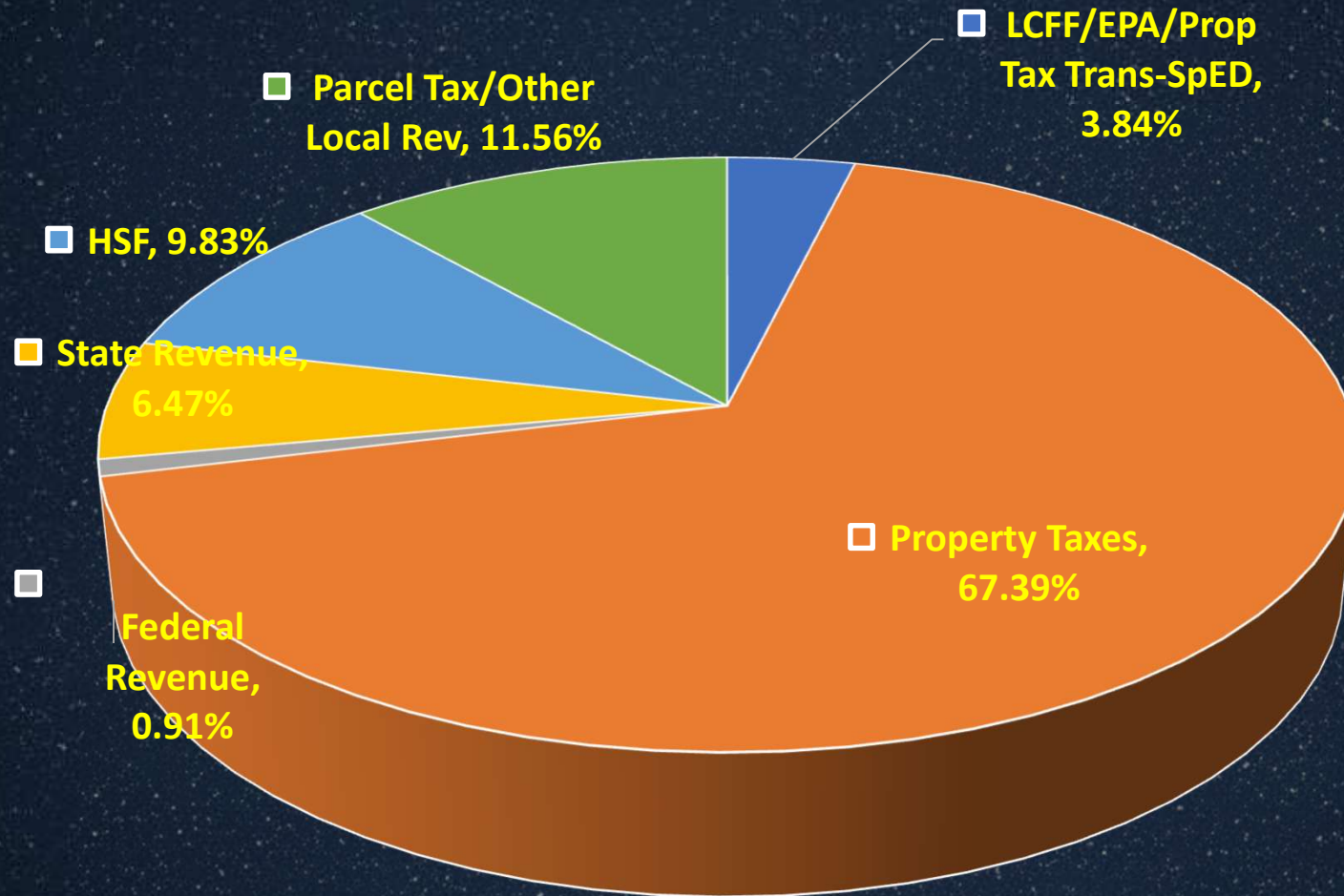
Summary of Changes-Revenues

	24-25 Estimated Actuals	24-25 Unaudited Actuals	Difference
	(A)	(B)	(B)-(A)
Property Taxes			
EPA LCFF	29,202,069	29,232,837	30,769
Federal Revenue	370,564	372,601	2,037
State Revenue	2,632,735	2,656,325	23,590
Local Revenue	8,893,314	8,778,370	(114,944)
Total Revenues	41,098,682	41,040,134	(58,548)

Summary of Changes-Revenues

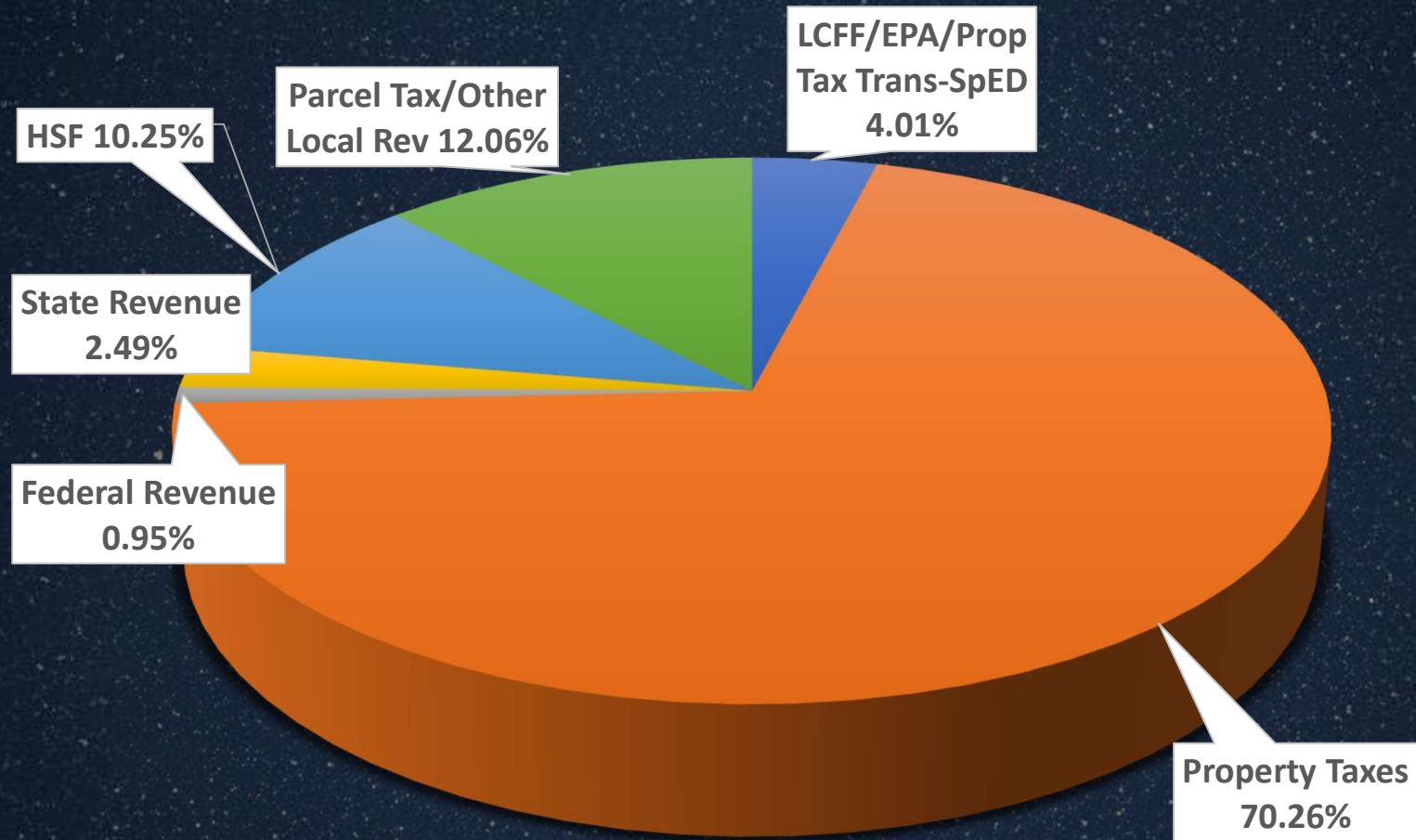
	Change from Est Actuals
Property Taxes	(23,618)
AB602 SpEd & Low Incidence	57,225
Ed Protection Account (EPA)	(2,840)
Lottery	17,913
Expanded Learning	15,454
Dishwasher Grant	(4,430)
25-26 FAN	(215,000)
Student Council/ASB	(22,554)
Interest Earning	115,612

2024-25 General Fund Revenue Sources



NOTE: State revenues include the \$1,677,170 STRS on Behalf amount.

2024-25 General Fund Revenue Sources

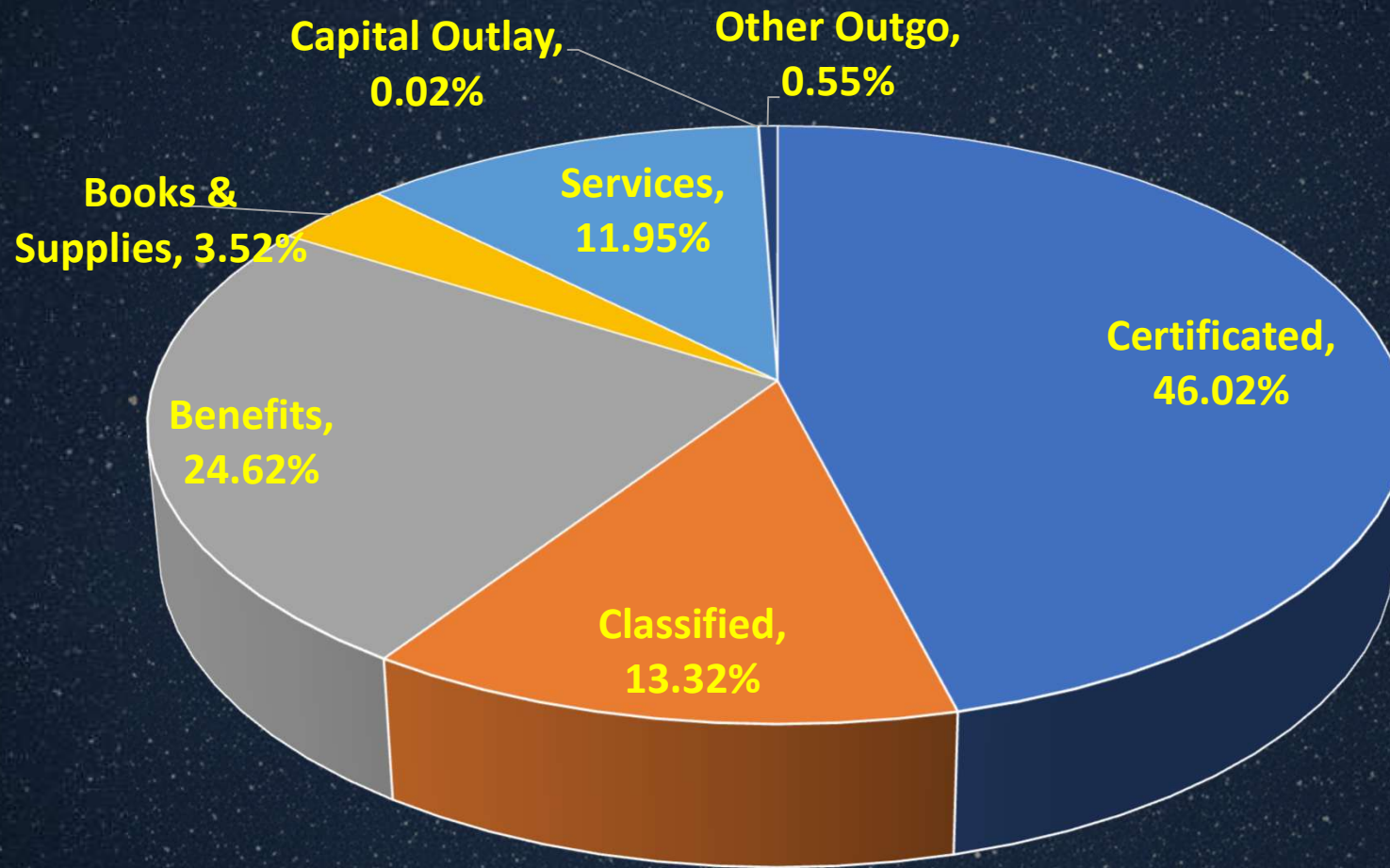


NOTE: Without the \$1,677,170 STRS on Behalf as State Revenue, HSF actually contributes 10.25% to the District's revenues.

Summary of Changes-Expenditures

	24-25 Estimated Actuals	24-25 Unaudited Actuals	Difference
	(A)	(B)	(B)-(A)
Certificated	18,577,419	18,573,763	(3,656)
Classified	5,471,018	5,375,521	(95,497)
Benefits	10,085,249	9,936,144	(149,106)
Books & Supplies	1,579,055	1,420,190	(158,865)
Services	4,940,441	4,823,759	(116,682)
Capital Outlay	12,000	9,425	(2,575)
Other Outgo	257,604	222,225	(35,379)
Total Expenditures	40,922,786	40,361,027	(561,760)

2024-25 General Fund Expenditures



Prior Years' Actuals vs 2024-25 Unaudited Actuals

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Actuals	24-25 Unaudited Actuals
Total Income	32,857,349	35,339,352	38,380,823	39,876,607	41,040,134
Total Expenditures	32,979,889	36,333,716	38,210,957	39,178,608	40,361,027
Surplus/Deficit	(122,540)	(994,364)	169,866	697,999	679,107
Total Transfers	45,000	(55,000)	-	(99,000)	(118,551)
End Balance Gain/Loss	(77,540)	(1,049,364)	169,866	598,999	560,556
Beginning Balance	6,458,152	6,595,740	5,546,377	5,716,243	6,324,843
Ending Balance	6,380,611	5,546,377	5,716,243	6,315,242	6,885,400

Updated General Fund Multi-Year Projections

Description	24-25 Unaudited Actuals	25-26 Adopted Budget	26-27 Projected Budget	27-28 Projected Budget
Total Income	41,040,134	41,933,492	42,532,392	42,779,234
Total Expenditures	40,361,027	41,097,695	41,354,266	41,906,825
Surplus/Deficit	679,107	835,797	1,178,126	872,409
Total Transfers	(118,551)	(57,822)	(85,119)	(85,119)
End Balance Gain/Loss	560,556	777,975	1,093,007	787,290
Beginning Balance	6,324,843	6,885,400	7,663,375	8,756,382
Ending Balance	6,885,400	7,663,375	8,756,382	9,543,672

Components of General Fund Ending Balance

Revolving Cash	5,000
Prepaid Expenses	222,894
Restricted Balances	685,431
Sick Banks/Vacation Accruals	386,271
School Site Carryovers	207,451
Crocker Turf Project	347,730
6% Reserve for Economic Uncertainty	2,432,999
Unappropriated Ending Balance	2,597,624
Total	6,885,400

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Multi-Year Projection General Fund Reserves

	24-25 Unaudited Actuals	25-26 Adopted Budget	26-27 Projected Budget	27-28 Projected Budget
6% Reserve for Economic Uncertainty	2,432,999	2,474,131	2,491,163	2,524,317
Unappropriated Ending Balance	2,597,624	3,732,926	5,028,784	5,931,480
Total Expenditures + Transfers out	40,559,578	41,235,517	41,519,385	42,071,944
General Fund Reserve	12.41%	15.05%	18.11%	20.10%
Add Fund 17 Balance	647,558	669,978	679,978	689,978
Reserve with Fund 01, 17	14.00%	16.68%	19.75%	21.74%
Add Fund 20 Balance	1,732,635	1,825,702	1,850,702	1,875,702
Reserve with Fund 01, 17, 20	18.27%	21.10%	24.21%	26.20%
GF Reserve at 25-26 Adopted Budget	10.98%	13.44%	16.27%	18.04%
Change from 25-26 Adopted Budget	1.43%	1.61%	1.84%	2.06%

2023-24 State-Wide Average Reserve Levels

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

Average Unrestricted General Fund, Plus Fund 17, Ending Balances¹

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

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

San Mateo County Assessed Value Increases

School Dist	2025	2024	2023
Tax Account Desc ▼	Chg ▼	Chg (▼)	Chg
GENERAL TAX RATE	5.12%	5.66%	6.52%
BAYSHORE ELEMENTARY GENERAL PURPOSE	7.26%	3.34%	4.60%
BELMONT ELEMENTARY GENERAL PURPOSE	5.47%	5.04%	6.18%
BRISBANE ELEM GENRL PURPOSE	5.38%	8.95%	12.41%
BURLINGAME ELEM GENRL PURPOSE	6.91%	8.13%	7.08%
HILLSBOROUGH ELEM GENRL PURP	4.47%	4.88%	6.17%
JEFFERSON ELEM GENRL PURPOSE	3.56%	7.64%	5.12%
PACIFICA SCHOOL DISTRICT GEN PUR	4.48%	4.52%	5.79%
LAS LOMITAS ELEM GNRL PURPOSE	5.58%	4.89%	6.03%
MENLO PARK CITY ELEM GENL PUR	5.46%	5.42%	6.04%
MILLBRAE ELEM GENRL PURPOSE	7.07%	7.05%	7.50%
PORTOLA VALLEY ELEM GENL PUR	5.00%	5.08%	5.64%
RAVENSWOOD ELEM GENRL PURPOSE	6.00%	3.60%	3.75%
REDWOOD CITY ELEM GENL PUR	4.55%	4.74%	5.90%
SAN BRUNO PARK ELEM GENL PUR	4.78%	5.48%	7.85%
SAN CARLOS ELEM GENRL PURPOSE	6.34%	5.21%	6.07%
SAN MATEO CITY ELEM GENL PUR	3.66%	4.52%	5.62%
WOODSIDE ELEM GENRL PURPOSE	7.25%	6.96%	5.55%
BLMT REDWOOD SHORES SCH. FAC. IMP. DIST	4.35%	3.28%	5.34%
JEFFERSON HIGH GENRL PURPOSE	4.29%	6.81%	6.51%
SAN MATEO HIGH GENRL PURPOSE	4.72%	5.48%	6.31%
SEQUOIA HIGH GENRL PURPOSE	5.38%	4.99%	5.81%
CABRILLO UNIFIED GEN PUR	4.39%	3.64%	5.27%
LA HONDA-PESCADERO UN GEN PUR	3.73%	0.94%	4.48%
SO SAN FRAN UNIFIED GENL PUR	6.32%	9.00%	11.22%
SM JR COLLEGE GEN PUR	5.12%	5.66%	6.52%

Contribution to Restricted Resources and Interfund Transfers

Routine Restricted Maintenance	1,003,532
Special Education	5,994,011
Transfer in from Fund 40	80,000
Transfer out to Fund 13 (Cafeteria)	(119,150)
Transfer out to Fund 20 (OPEB)	(69,800)

23-24 to 24-25 Measure H Capital Projects

	Year	22-23	23-24	24-25	Total by
Project	Description	Fund 21	Fund 21	Fund 21	Project
669	IT INFRASTRUCTURE	0	220,700	128,499	349,199
900	PROGRAM	0	0	0	0
924	SOLAR STRUCTURES	81,395	60,695	2,154	144,244
925	SOUTH & NORTH SCHOOL PAINTING	44,304	405,488	0	449,792
926	CLASSROOM TECHNOLOGIES	18,935	801,465	0	820,400
927	SOUTH A POD FINISHES REMODEL	32,016	321,209	136,158	489,382
928	CONSTRUCTION MGMT MEASURE H	267,177	99,094	76,024	442,296
929	FURNITURE REPLACEMENT	108,123	24,007	146,642	278,772

23-24 to 24-25 Measure H Capital Projects

Project	Description	22-23 Fund 21	23-24 Fund 21	23-24 Fund 01	23-24 Fund 25	24-25 Fund 21	24-25 Fund 01	24-25 Fund 25	Total by Project
931	WEST UNDERGROUND LINE REPAIRS	10,820	106,458			61,417			178,695
932	CROKER NEW MPR AND DROP-OFF	37,870	191,122		137,483	1,636,929		199,517	2,202,921
933	WEST NEW MPR & LIBRARY CONVRSN	37,870	223,413		315,000	2,791,928		151,460	3,519,671
934	ROOF REPAIRS	13,525	264,253			7,779,787			8,057,565
935	HVAC REPLACEMENT & IMPROVEMENT	29,755	283,955			8,382,278			8,695,988
936	CROCKER TURF FIELD	10,820	13,725	18,300		0	9,425		52,270
937	BRIDGE SCHOOL REMODEL PROJECT	1,607	7,840			0			9,447
938	OUTDOOR DISPLAY MARQUEE	0	100,125			696,793			796,918
939	MEASURE H DISTRICT MANAGEMENT	0	0			187,606			187,606
940	Description not on file	0	0			203,903			203,903
		694,216		18,300		22,230,117		350,977	
	Total by Year		3,123,549		452,483		9,425		26,879,068

All Funds at a Glance 2024-25 Unaudited Actuals

		Special Revenue General	Special Reserve Non- Capital	Special Reserve (OPEB) Fund 20 (OPEB)	Building Fund	Capital Facilities	Special Reserve Capital	Special Reserve Capital	Total
Description	Fund 01	Fund 13	Fund 17	Fund 20 (OPEB)	Fund 21	Fund 25	Fund 40	Fund 51	
Beginning Fund Balances	6,324,843	758	622,842	1,597,839	31,067,882	266,488	275,216	7,973,844	48,129,713
Revenues	41,040,134	484,329	24,716	64,996	1,859,433	165,415	95,350	12,122,790	55,857,162
Transfers In	80,000	119,150		69,800			9,601		278,551
Other Sources					39,710,974				39,710,974
Total Sources of Funds	41,120,134	603,479	24,716	134,796	41,570,407	165,415	104,951	12,122,790	95,846,686
Expenditures	40,361,027	603,584			22,263,046	350,977		8,630,909	72,209,543
Transfers Out	198,551						80,000		278,551
Other Uses								3,500	3,500
Total Uses of Funds	40,559,578	603,584			22,263,046	350,977	80,000	8,634,409	72,491,594
Net Gain/Loss	560,556	(105)	24,716	134,796	19,307,360	(185,562)	24,951	3,488,381	23,355,092
Ending Fund Balance	6,885,400	653	647,558	1,732,635	50,375,242	80,925	300,167	11,462,226	71,484,805

2014-15 to 2025-26 Beginning of School Enrollment

	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)
8/29/2025	264	239	269	429	2	1,203	(37)

2014-15 to 2025-26 Beginning of School Enrollment

	North	South	West	Crocker	NPS	Total
8/29/2025	264	239	269	429	2	1,203
Change from 2014-15	(91)	(16)	(119)	(112)	2	(336)
Change from 2015-16	(59)	(5)	(113)	(108)	2	(283)
Change from 2016-17	(59)	3	(114)	(107)	2	(275)
Change from 2017-18	(52)	30	(106)	(75)	2	(201)
Change from 2018-19	(38)	16	(95)	(36)	0	(153)
Change from 2019-20	(30)	24	(81)	(2)	(1)	(90)
Change from 2020-21	(17)	21	(58)	(13)	2	(65)
Change from 2021-22	(3)	(2)	(49)	(11)	(1)	(66)
Change from 2022-23	0	(22)	(61)	(6)	(1)	(90)
Change from 2023-24	(4)	(7)	(25)	(25)	1	(60)
Change from 2024-25	(10)	(5)	(6)	(16)	0	(37)

Average Daily Attendance (ADA)

2014-15 P-2	1,504.88	
2015-16 P-2	1,461.30	(43.58)
2016-17 P-2	1,429.22	(32.08)
2017-18 P-2	1,353.99	(75.23)
2018-19 P-2	1,307.43	(46.56)
2019-20 P-2	1,243.78	(63.65)
2020-21 P-2	1,243.78	0.00
2021-22 P-2	1,212.26	(31.52)
2022-23 P-2	1,234.75	22.49
2023-24 P-2	1,213.16	(21.59)
2024-25 P-2	1,188.69	(24.47)
2025-26 Projected	1,158.21	(30.48)

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

Year	CalSTRS Rate	Rate Increase per Year	CalSTRS Creditable Earnings	CalSTRS Cost Increase per Year
2015-16	10.73%			
2016-17	12.58%	1.85%	14,072,042	260,333
2017-18	14.43%	1.85%	13,888,999	513,893
2018-19	16.28%	1.85%	14,437,119	801,260
2019-20	17.10%	0.82%	14,647,473	933,044
2020-21	16.15%	-0.95%	15,878,198	860,598
2021-22	16.92%	0.77%	17,048,922	1,055,328
2022-23	19.10%	2.18%	17,856,144	1,494,559
2023-24	19.10%	0.00%	17,494,783	1,464,313
2024-25	19.10%	0.00%	17,494,783	1,464,313
2025-26	19.10%	0.00%	17,494,783	1,464,313
2026-27	19.10%	0.00%	17,494,783	1,464,313
Total		8.37%		11,776,269

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

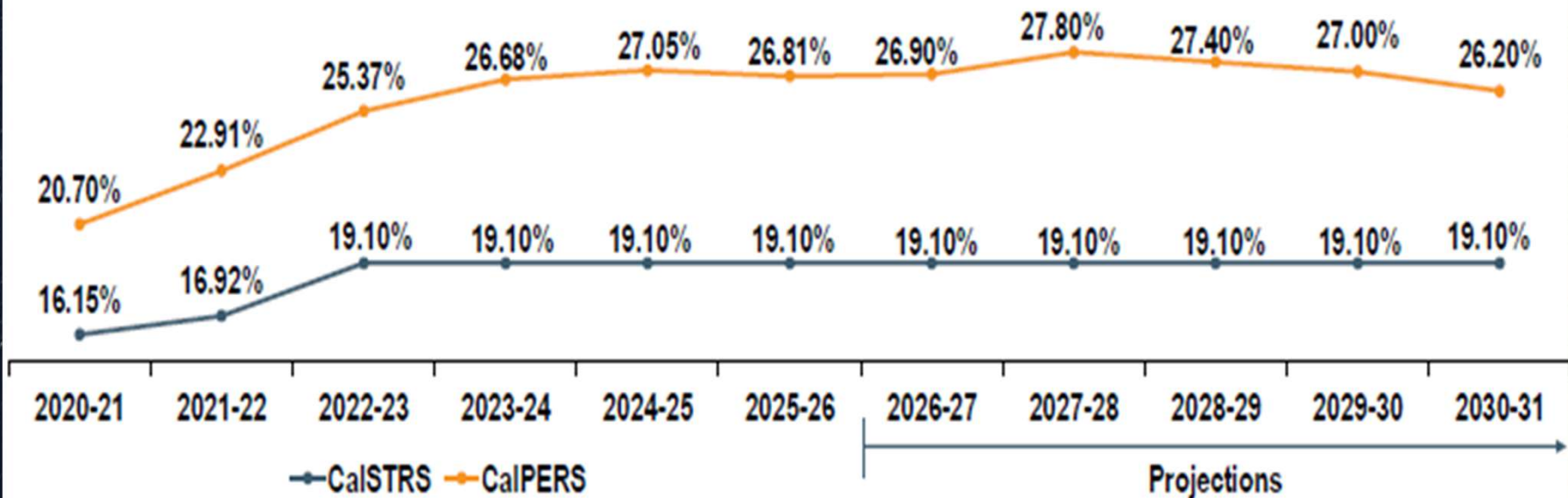
Year	CalPERS Rate	Rate Increase per Year	CalPERS Creditable Earnings	CalPERS Cost Increase per Year
2015-16	11.85%			
2016-17	13.89%	2.04%	3,196,963	65,250
2017-18	15.53%	1.64%	3,242,762	119,463
2018-19	18.06%	2.53%	3,516,905	218,576
2019-20	19.72%	1.66%	4,121,412	324,520
2020-21	20.70%	0.98%	4,125,617	365,241
2021-22	22.91%	2.21%	4,333,683	479,435
2022-23	25.37%	2.46%	5,059,944	684,256
2023-24	26.68%	1.31%	5,333,570	791,128
2024-25	27.05%	0.37%	5,333,570	810,863
2025-26	26.81%	-0.24%	5,333,570	798,062
2026-27	26.90%	0.09%	5,333,570	802,862
Total		15.05%	Total	5,459,657

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

Year	Combined Cost Increase per Year
2015-16	
2016-17	325,583
2017-18	633,356
2018-19	1,019,836
2019-20	1,257,564
2020-21	1,225,839
2021-22	1,534,764
2022-23	2,178,815
2023-24	2,255,442
2024-25	2,275,176
2025-26	2,262,375
2026-27	2,267,176
Total	17,235,926

CalPERS and CalSTRS Employer Contribution Rates

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



Questions?

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

	24-25 Unaudited Actuals			25-26 Adopted Budget			26-27 Projected Budget			27-28 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues												
Property Taxes/EPA/LCFF	28,071,895.54	1,160,941.92	29,232,837.46	29,291,997.70	1,103,717.06	30,395,714.76	30,123,900.54	1,103,717.06	31,227,617.60	30,695,140.49	1,103,717.06	31,798,857.55
Federal Revenue	-	372,601.43	372,601.43	-	365,698.43	365,698.43	-	365,698.43	365,698.43	-	365,698.43	365,698.43
State Revenue	373,679.63	2,282,645.60	2,656,325.23	359,297.36	2,243,143.13	2,602,440.49	359,297.36	2,243,143.13	2,602,440.49	359,297.36	2,243,143.13	2,602,440.49
Local Revenue	5,206,057.44	3,572,312.50	8,778,369.94	4,978,806.70	3,590,831.72	8,569,638.42	4,739,804.20	3,596,831.72	8,336,635.92	4,414,405.83	3,597,831.72	8,012,237.55
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
Total Income	33,651,632.61	7,388,501.45	41,040,134.06	34,630,101.76	7,303,390.34	41,933,492.10	35,223,002.10	7,309,390.34	42,532,392.44	35,468,843.68	7,310,390.34	42,779,234.02
Expenditure												
Certificated	13,833,729.96	4,740,032.62	18,573,762.58	14,447,538.87	4,578,035.48	19,025,574.35	14,479,720.04	4,586,827.92	19,066,547.96	14,657,586.58	4,593,298.43	19,250,885.01
Classified	2,856,226.18	2,519,295.22	5,375,521.40	2,720,797.29	2,543,805.50	5,264,602.79	2,735,669.12	2,552,855.26	5,288,524.38	2,757,111.83	2,566,419.98	5,323,531.81
Benefits	5,503,430.49	4,432,713.13	9,936,143.62	5,997,616.36	4,498,479.05	10,496,095.41	6,051,398.02	4,548,484.68	10,599,882.70	6,152,416.72	4,605,801.26	10,758,217.98
Books & Supplies	966,970.67	453,218.86	1,420,189.53	1,024,532.38	455,298.98	1,479,831.36	950,526.81	425,499.64	1,376,026.45	1,103,553.86	355,585.86	1,459,139.72
Services	2,497,132.52	2,326,626.43	4,823,758.95	2,408,573.79	2,172,962.13	4,581,535.92	2,644,194.96	2,194,034.73	4,838,229.69	2,638,824.89	2,226,170.53	4,864,995.42
Capital Outlay	9,425.36	-	9,425.36	-	65,000.00	65,000.00	-	-	-	-	65,000.00	65,000.00
Other Outgo	120,730.36	101,494.84	222,225.20	76,055.08	109,000.00	185,055.08	76,055.08	109,000.00	185,055.08	76,055.08	109,000.00	185,055.08
Other Uses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	25,787,645.54	14,573,381.10	40,361,026.64	26,675,113.77	14,422,581.14	41,097,694.91	26,937,564.03	14,416,702.23	41,354,266.26	27,385,548.96	14,521,276.06	41,906,825.02
Revenues less Expenses	7,863,987.07	(7,184,879.65)	679,107.42	7,954,987.99	(7,119,190.80)	835,797.19	8,285,438.07	(7,107,311.89)	1,178,126.18	8,083,294.72	(7,210,885.72)	872,409.00
Interfund Transfers												
Transfers from Fund 40	80,000.00	-	80,000.00	80,000.00	-	80,000.00	80,000.00	-	80,000.00	80,000.00	-	80,000.00
Transfers to Fund 13	(119,150.00)	-	(119,150.00)	(102,822.02)	-	(102,822.02)	(130,119.00)	-	(130,119.00)	(130,119.00)	-	(130,119.00)
Transfers to Fund 20	(69,800.00)	-	(69,800.00)	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)
GASB 87 Transfer to Fund 40	(9,601.00)	-	(9,601.00)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(7,009,055.51)	7,009,055.51	-	(6,928,183.51)	6,928,183.51	-	(6,887,428.39)	6,887,428.39	-	(7,062,326.22)	7,062,326.22	-
Total Transfers	(7,127,606.51)	7,009,055.51	(118,551.00)	(6,986,005.53)	6,928,183.51	(57,822.02)	(6,972,547.39)	6,887,428.39	(85,119.00)	(7,147,445.22)	7,062,326.22	(85,119.00)
End Balance GAIN/LOSS	736,380.56	(175,824.14)	560,556.42	968,982.46	(191,007.29)	777,975.17	1,312,890.68	(219,883.50)	1,093,007.18	935,849.50	(148,559.50)	787,290.00
Fund Balance												
Beginning Balance	5,472,997.01	851,846.32	6,324,843.33	6,209,377.57	676,022.18	6,885,399.75	7,178,360.03	485,014.89	7,663,374.92	8,491,250.71	265,131.39	8,756,382.10
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	222,894.05	-	222,894.05	222,894.05	-	222,894.05	222,894.05	-	222,894.05	222,894.05	-	222,894.05
Restricted Balances	-	685,431.16	685,431.16	-	485,014.89	485,014.89	-	265,131.39	265,131.39	-	116,571.89	116,571.89
Sick Banks/Vacation Accruals	386,270.83	-	386,270.83	386,270.83	-	386,270.83	386,270.83	-	386,270.83	386,270.83	-	386,270.83
School Site Carryovers	207,451.46	-	207,451.46	-	-	-	-	-	-	-	-	-
Crocker Turf Project	347,729.64	-	347,729.64	347,729.64	-	347,729.64	347,729.64	-	347,729.64	347,729.64	-	347,729.64
6% Reserve for Economic Uncertainty	2,432,998.60	-	2,432,998.60	2,474,131.02	-	2,474,131.02	2,491,163.12	-	2,491,163.12	2,524,316.64	-	2,524,316.64
Unappropriated Ending Balance	2,607,032.99	(9,408.98)	2,597,624.01	3,742,334.49	(9,408.98)	3,732,925.51	5,038,193.07	(9,408.98)	5,028,784.09	5,940,889.05	(9,408.98)	5,931,480.07
Ending Balance	6,209,377.57	676,022.18	6,885,399.75	7,178,360.03	485,014.89	7,663,374.92	8,491,250.71	265,131.39	8,756,382.10	9,427,100.21	116,571.89	9,543,672.10

Hillsborough City School District
2024-25 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	Special Reserve Capital Fund 51	Total
Beginning Fund Balances	6,324,843.33	758.25	622,842.00	1,597,839.24	31,067,881.82	266,487.66	275,215.87	7,973,844.45	48,129,712.62
<u>Sources of Funds</u>									
Revenues	41,040,134.06	484,328.52	24,715.87	64,995.61	1,859,433.03	165,414.69	95,349.82	12,122,789.96	55,857,161.56
Transfers In	80,000.00	119,150.00		69,800.00			9,601.00		278,551.00
Other Sources					39,710,973.73				39,710,973.73
Total Sources of Funds	41,120,134.06	603,478.52	24,715.87	134,795.61	41,570,406.76	165,414.69	104,950.82	12,122,789.96	95,846,686.29
<u>Uses of Funds</u>									
Expenditures	40,361,026.64	603,583.95			22,263,046.36	350,977.05		8,630,908.83	72,209,542.83
Transfers Out	198,551.00						80,000.00		278,551.00
Other Uses								3,500.00	3,500.00
Total Uses of Funds	40,559,577.64	603,583.95	-	-	22,263,046.36	350,977.05	80,000.00	8,634,408.83	72,491,593.83
Net Sources (Uses) of Funds	560,556.42	(105.43)	24,715.87	134,795.61	19,307,360.40	(185,562.36)	24,950.82	3,488,381.13	23,355,092.46
Ending Fund Balance	6,885,399.75	652.82	647,557.87	1,732,634.85	50,375,242.22	80,925.30	300,166.69	11,462,225.58	71,484,805.08
<u>Components of Ending Fund Balances:</u>									
Revolving Cash	5,000.00								5,000.00
Prepaid Expenses	222,894.05								222,894.05
Restricted Balance	676,022.18				50,375,242.22	80,925.30		11,462,225.58	62,594,415.28
Sick Banks/Vacation Accruals	386,270.83								386,270.83
Site/Program Carryovers	207,451.46								207,451.46
Other Committed/Assigned	347,729.64	652.82		1,732,634.85			300,166.69		2,381,184.00
6% Reserve for Economic Uncertainty	2,432,998.60		647,557.87						3,080,556.47
Unappropriated Ending Balance	2,607,032.99								2,607,032.99
Ending Balance	6,885,399.75	652.82	647,557.87	1,732,634.85	50,375,242.22	80,925.30	300,166.69	11,462,225.58	71,484,805.08

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Unaudited Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	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
2024-25 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)	63.75%
	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 2026-27 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	\$944,396.47
	Adjusted Appropriations Limit	\$29,276,726.43
	Appropriations Subject to Limit	\$29,276,726.43
	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	6.38%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2024-25 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: Sep 10, 2025

Printed Name: Ana de Arce

Title: Superintendent

To the Superintendent of Public Instruction:

2024-25 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: _____

Printed Name: _____

Title: _____

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

For County Office of Education:

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			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	28,071,895.54	1,160,941.92	29,232,837.46	29,291,997.70	1,103,717.06	30,395,714.76	4.0%
2) Federal Revenue		8100-8299	0.00	372,601.43	372,601.43	0.00	365,698.43	365,698.43	-1.9%
3) Other State Revenue		8300-8599	373,679.63	2,282,645.60	2,656,325.23	359,297.36	2,243,143.13	2,602,440.49	-2.0%
4) Other Local Revenue		8600-8799	5,206,057.44	3,572,312.50	8,778,369.94	4,978,806.70	3,590,831.72	8,569,638.42	-2.4%
5) TOTAL, REVENUES			33,651,632.61	7,388,501.45	41,040,134.06	34,630,101.76	7,303,390.34	41,933,492.10	2.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	13,833,729.96	4,740,032.62	18,573,762.58	14,447,538.87	4,578,035.48	19,025,574.35	2.4%
2) Classified Salaries		2000-2999	2,856,226.18	2,519,295.22	5,375,521.40	2,720,797.29	2,543,805.50	5,264,602.79	-2.1%
3) Employee Benefits		3000-3999	5,503,430.49	4,432,713.13	9,936,143.62	5,997,616.36	4,498,479.05	10,496,095.41	5.6%
4) Books and Supplies		4000-4999	966,970.67	453,218.86	1,420,189.53	1,024,532.38	455,298.98	1,479,831.36	4.2%
5) Services and Other Operating Expenditures		5000-5999	2,497,132.52	2,326,626.43	4,823,758.95	2,408,573.79	2,172,962.13	4,581,535.92	-5.0%
6) Capital Outlay		6000-6999	9,425.36	0.00	9,425.36	0.00	65,000.00	65,000.00	589.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	120,730.36	101,494.84	222,225.20	76,055.08	109,000.00	185,055.08	-16.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,787,645.54	14,573,381.10	40,361,026.64	26,675,113.77	14,422,581.14	41,097,694.91	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,863,987.07	(7,184,879.65)	679,107.42	7,954,987.99	(7,119,190.80)	835,797.19	23.1%
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	198,551.00	0.00	198,551.00	137,822.02	0.00	137,822.02	-30.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,009,055.51)	7,009,055.51	0.00	(6,928,183.51)	6,928,183.51	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,127,606.51)	7,009,055.51	(118,551.00)	(6,986,005.53)	6,928,183.51	(57,822.02)	-51.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			736,380.56	(175,824.14)	560,556.42	968,982.46	(191,007.29)	777,975.17	38.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,463,396.01	851,846.32	6,315,242.33	6,209,377.57	676,022.18	6,885,399.75	9.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,463,396.01	851,846.32	6,315,242.33	6,209,377.57	676,022.18	6,885,399.75	9.0%
d) Other Restatements		9795	9,601.00	0.00	9,601.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,472,997.01	851,846.32	6,324,843.33	6,209,377.57	676,022.18	6,885,399.75	8.9%
2) Ending Balance, June 30 (E + F1e)			6,209,377.57	676,022.18	6,885,399.75	7,178,360.03	485,014.89	7,663,374.92	11.3%
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	222,894.05	0.00	222,894.05	222,894.05	0.00	222,894.05	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	685,431.16	685,431.16	0.00	494,423.87	494,423.87	-27.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	941,451.93	0.00	941,451.93	734,000.47	0.00	734,000.47	-22.0%
Sick Leave Banks/Vacation Accruals	0000	9760	386,270.83		386,270.83			0.00	
School Site Carryovers	0000	9760	207,451.46		207,451.46			0.00	
Crocker Turf Project	0000	9760	347,729.64		347,729.64			0.00	
Sick Leave Banks/Vacation Accruals	0000	9760			0.00	386,270.83		386,270.83	
Crocker Turf Project	0000	9760			0.00	347,729.64		347,729.64	
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	2,432,998.60	0.00	2,432,998.60	2,474,131.02	0.00	2,474,131.02	1.7%
Unassigned/Unappropriated Amount		9790	2,607,032.99	(9,408.98)	2,597,624.01	3,742,334.49	(9,408.98)	3,732,925.51	43.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,049,270.53	346,232.60	8,395,503.13				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	100.00	20,613.25	20,713.25				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	2,711.22	0.00	2,711.22				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

DescriptionResource CodesObject Codes			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
2) Investments		9150	2,106.36	0.00	2,106.36				
3) Accounts Receivable		9200	195,634.86	713,204.64	908,839.50				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	80,490.82	0.00	80,490.82				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	222,894.05	0.00	222,894.05				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			8,558,207.84	1,080,050.49	9,638,258.33				
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	2,103,354.83	404,028.31	2,507,383.14				
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	245,475.44	0.00	245,475.44				
6) TOTAL, LIABILITIES			2,348,830.27	404,028.31	2,752,858.58				
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)			6,209,377.57	676,022.18	6,885,399.75				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	172,046.00	0.00	172,046.00	172,044.00	0.00	172,044.00	0.0%
Education Protection Account State Aid - Current Year		8012	244,208.00	0.00	244,208.00	247,048.00	0.00	247,048.00	1.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	67,530.79	0.00	67,530.79	67,217.00	0.00	67,217.00	-0.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	26,503,447.52	0.00	26,503,447.52	27,730,094.70	0.00	27,730,094.70	4.6%
Unsecured Roll Taxes		8042	1,134,895.29	0.00	1,134,895.29	1,096,893.00	0.00	1,096,893.00	-3.3%
Prior Years' Taxes		8043	(50,232.06)	0.00	(50,232.06)	(21,299.00)	0.00	(21,299.00)	-57.6%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			28,071,895.54	0.00	28,071,895.54	29,291,997.70	0.00	29,291,997.70	4.3%
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	1,160,941.92	1,160,941.92	0.00	1,103,717.06	1,103,717.06	-4.9%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,071,895.54	1,160,941.92	29,232,837.46	29,291,997.70	1,103,717.06	30,395,714.76	4.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	284,703.06	284,703.06	0.00	284,703.06	284,703.06	0.0%
Special Education Discretionary Grants		8182	0.00	56,475.37	56,475.37	0.00	54,510.37	54,510.37	-3.5%
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		16,812.00	16,812.00		16,485.00	16,485.00	-1.9%
Title III, Immigrant Student Program	4201	8290		2,266.00	2,266.00		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		2,345.00	2,345.00		0.00	0.00	-100.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	372,601.43	372,601.43	0.00	365,698.43	365,698.43	-1.9%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	(4,430.40)	(4,430.40)	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	46,355.00	0.00	46,355.00	46,465.00	0.00	46,465.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	245,141.21	117,227.61	362,368.82	235,099.94	109,356.13	344,456.07	-4.9%
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									
Expanded Learning Opportunities Program (ELO-P)	2600	8590		73,577.00	73,577.00		0.00	0.00	-100.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		600.00	600.00		1,500.00	1,500.00	150.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		138,983.00	138,983.00		138,983.00	138,983.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	82,183.42	1,956,688.39	2,038,871.81	77,732.42	1,993,304.00	2,071,036.42	1.6%
TOTAL, OTHER STATE REVENUE			373,679.63	2,282,645.60	2,656,325.23	359,297.36	2,243,143.13	2,602,440.49	-2.0%
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	2,596,583.34	2,596,583.34	0.00	2,592,218.61	2,592,218.61	-0.2%
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	297,845.78	0.00	297,845.78	182,234.02	0.00	182,234.02	-38.8%
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	263,373.51	263,373.51	0.00	302,674.24	302,674.24	14.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	482,488.28	0.00	482,488.28	375,078.23	0.00	375,078.23	-22.3%
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	4,425,723.38	712,355.65	5,138,079.03	4,421,494.45	695,938.87	5,117,433.32	-0.4%
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			5,206,057.44	3,572,312.50	8,778,369.94	4,978,806.70	3,590,831.72	8,569,638.42	-2.4%
TOTAL, REVENUES			33,651,632.61	7,388,501.45	41,040,134.06	34,630,101.76	7,303,390.34	41,933,492.10	2.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	10,645,654.75	4,413,906.58	15,059,561.33	11,087,241.74	4,242,670.86	15,329,912.60	1.8%
Certificated Pupil Support Salaries		1200	1,040,798.46	95,251.79	1,136,050.25	1,156,554.85	90,463.95	1,247,018.80	9.8%
Certificated Supervisors' and Administrators' Salaries		1300	2,147,276.75	230,874.25	2,378,151.00	2,203,742.28	244,900.67	2,448,642.95	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,833,729.96	4,740,032.62	18,573,762.58	14,447,538.87	4,578,035.48	19,025,574.35	2.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	392,576.14	1,977,362.57	2,369,938.71	360,380.68	1,974,868.02	2,335,248.70	-1.5%
Classified Support Salaries		2200	875,051.10	214,633.65	1,089,684.75	845,796.29	222,675.77	1,068,472.06	-1.9%
Classified Supervisors' and Administrators' Salaries		2300	475,067.03	226,870.76	701,937.79	386,375.32	238,064.04	624,439.36	-11.0%
Clerical, Technical and Office Salaries		2400	1,113,531.91	100,428.24	1,213,960.15	1,128,245.00	108,197.67	1,236,442.67	1.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,856,226.18	2,519,295.22	5,375,521.40	2,720,797.29	2,543,805.50	5,264,602.79	-2.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,569,528.38	2,577,325.96	5,146,854.34	2,773,236.42	2,587,371.79	5,360,608.21	4.2%
PERS		3201-3202	778,454.67	669,066.86	1,447,521.53	760,856.40	680,140.80	1,440,997.20	-0.5%
OASDI/Medicare/Alternative		3301-3302	417,494.77	260,708.33	678,203.10	419,209.88	252,452.57	671,662.45	-1.0%
Health and Welfare Benefits		3401-3402	1,217,692.53	729,518.12	1,947,210.65	1,304,157.02	786,372.47	2,090,529.49	7.4%
Unemployment Insurance		3501-3502	8,007.94	3,524.36	11,532.30	8,578.49	3,378.70	11,957.19	3.7%
Workers' Compensation		3601-3602	222,739.54	98,028.42	320,767.96	448,942.59	101,840.28	550,782.87	71.7%
OPEB, Allocated		3701-3702	172,268.50	37,922.00	210,190.50	197,198.09	43,829.26	241,027.35	14.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	117,244.16	56,619.08	173,863.24	85,437.47	43,093.18	128,530.65	-26.1%
TOTAL, EMPLOYEE BENEFITS			5,503,430.49	4,432,713.13	9,936,143.62	5,997,616.36	4,498,479.05	10,496,095.41	5.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	24,460.78	24,460.78	0.00	32,192.02	32,192.02	31.6%
Books and Other Reference Materials		4200	21,673.89	948.17	22,622.06	21,258.25	0.00	21,258.25	-6.0%
Materials and Supplies		4300	624,376.59	274,741.32	899,117.91	891,394.13	331,068.41	1,222,462.54	36.0%
Noncapitalized Equipment		4400	320,920.19	153,068.59	473,988.78	111,880.00	92,038.55	203,918.55	-57.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			966,970.67	453,218.86	1,420,189.53	1,024,532.38	455,298.98	1,479,831.36	4.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	254,402.40	254,402.40	0.00	270,000.00	270,000.00	6.1%
Travel and Conferences		5200	103,940.65	86,432.27	190,372.92	24,543.00	50,502.86	75,045.86	-60.6%
Dues and Memberships		5300	46,055.35	7,173.56	53,228.91	34,648.12	267.00	34,915.12	-34.4%
Insurance		5400 - 5450	302,856.12	5,000.00	307,856.12	396,165.00	5,150.00	401,315.00	30.4%
Operations and Housekeeping Services		5500	690,909.65	0.00	690,909.65	747,549.68	0.00	747,549.68	8.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	110,125.08	178,615.27	288,740.35	112,782.16	222,436.73	335,218.89	16.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,175,052.99	1,794,976.21	2,970,029.20	1,014,032.38	1,624,605.54	2,638,637.92	-11.2%
Communications		5900	68,192.68	26.72	68,219.40	78,853.45	0.00	78,853.45	15.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,497,132.52	2,326,626.43	4,823,758.95	2,408,573.79	2,172,962.13	4,581,535.92	-5.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,425.36	0.00	9,425.36	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	65,000.00	65,000.00	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,425.36	0.00	9,425.36	0.00	65,000.00	65,000.00	589.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	101,494.84	101,494.84	15,000.00	109,000.00	124,000.00	22.2%
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	76,146.75	0.00	76,146.75	0.00	0.00	0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	44,583.61	0.00	44,583.61	61,055.08	0.00	61,055.08	36.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			120,730.36	101,494.84	222,225.20	76,055.08	109,000.00	185,055.08	-16.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			25,787,645.54	14,573,381.10	40,361,026.64	26,675,113.77	14,422,581.14	41,097,694.91	1.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	69,800.00	0.00	69,800.00	35,000.00	0.00	35,000.00	-49.9%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	119,150.00	0.00	119,150.00	102,822.02	0.00	102,822.02	-13.7%
Other Authorized Interfund Transfers Out		7619	9,601.00	0.00	9,601.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			198,551.00	0.00	198,551.00	137,822.02	0.00	137,822.02	-30.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,009,055.51)	7,009,055.51	0.00	(6,928,183.51)	6,928,183.51	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,009,055.51)	7,009,055.51	0.00	(6,928,183.51)	6,928,183.51	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(7,127,606.51)	7,009,055.51	(118,551.00)	(6,986,005.53)	6,928,183.51	(57,822.02)	-51.2%

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	28,071,895.54	1,160,941.92	29,232,837.46	29,291,997.70	1,103,717.06	30,395,714.76	4.0%
2) Federal Revenue		8100-8299	0.00	372,601.43	372,601.43	0.00	365,698.43	365,698.43	-1.9%
3) Other State Revenue		8300-8599	373,679.63	2,282,645.60	2,656,325.23	359,297.36	2,243,143.13	2,602,440.49	-2.0%
4) Other Local Revenue		8600-8799	5,206,057.44	3,572,312.50	8,778,369.94	4,978,806.70	3,590,831.72	8,569,638.42	-2.4%
5) TOTAL, REVENUES			33,651,632.61	7,388,501.45	41,040,134.06	34,630,101.76	7,303,390.34	41,933,492.10	2.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	15,471,896.05	12,187,944.36	27,659,840.41	16,382,452.95	11,847,056.70	28,229,509.65	2.1%
2) Instruction - Related Services	2000-2999		3,155,785.31	715,542.77	3,871,328.08	3,208,518.31	679,185.41	3,887,703.72	0.4%
3) Pupil Services	3000-3999		1,402,148.63	484,099.42	1,886,248.05	1,514,986.05	463,358.64	1,978,344.69	4.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		412,855.05	14,747.00	427,602.05	281,676.07	15,522.00	297,198.07	-30.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,861,532.92	37,400.00	2,898,932.92	2,709,350.75	39,366.00	2,748,716.75	-5.2%
8) Plant Services	8000-8999		2,362,697.22	1,032,152.71	3,394,849.93	2,502,074.56	1,269,092.39	3,771,166.95	11.1%
9) Other Outgo	9000-9999		120,730.36	101,494.84	222,225.20	76,055.08	109,000.00	185,055.08	-16.7%
10) TOTAL, EXPENDITURES			25,787,645.54	14,573,381.10	40,361,026.64	26,675,113.77	14,422,581.14	41,097,694.91	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,863,987.07	(7,184,879.65)	679,107.42	7,954,987.99	(7,119,190.80)	835,797.19	23.1%
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	198,551.00	0.00	198,551.00	137,822.02	0.00	137,822.02	-30.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,009,055.51)	7,009,055.51	0.00	(6,928,183.51)	6,928,183.51	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,127,606.51)	7,009,055.51	(118,551.00)	(6,986,005.53)	6,928,183.51	(57,822.02)	-51.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			736,380.56	(175,824.14)	560,556.42	968,982.46	(191,007.29)	777,975.17	38.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,463,396.01	851,846.32	6,315,242.33	6,209,377.57	676,022.18	6,885,399.75	9.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,463,396.01	851,846.32	6,315,242.33	6,209,377.57	676,022.18	6,885,399.75	9.0%
d) Other Restatements		9795	9,601.00	0.00	9,601.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,472,997.01	851,846.32	6,324,843.33	6,209,377.57	676,022.18	6,885,399.75	8.9%
2) Ending Balance, June 30 (E + F1e)			6,209,377.57	676,022.18	6,885,399.75	7,178,360.03	485,014.89	7,663,374.92	11.3%
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	222,894.05	0.00	222,894.05	222,894.05	0.00	222,894.05	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	685,431.16	685,431.16	0.00	494,423.87	494,423.87	-27.9%
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	941,451.93	0.00	941,451.93	734,000.47	0.00	734,000.47	-22.0%
Sick Leave Banks/Vacation Accruals	0000	9760	386,270.83		386,270.83			0.00	
School Site Carryovers	0000	9760	207,451.46		207,451.46			0.00	
Crocker Turf Project	0000	9760	347,729.64		347,729.64			0.00	
Sick Leave Banks/Vacation Accruals	0000	9760			0.00	386,270.83		386,270.83	
Crocker Turf Project	0000	9760			0.00	347,729.64		347,729.64	
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	2,432,998.60	0.00	2,432,998.60	2,474,131.02	0.00	2,474,131.02	1.7%
Unassigned/Unappropriated Amount		9790	2,607,032.99	(9,408.98)	2,597,624.01	3,742,334.49	(9,408.98)	3,732,925.51	43.7%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6300	Lottery : Instructional Materials	99,722.16	129,181.89
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	97,884.36	10,475.29
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	284,939.00	258,685.39
7034	Child Nutrition: Commercial Dishwasher Grant	39,873.60	39,873.60
7810	Other Restricted State	7,367.00	0.00
8210	Student Activity Funds	20,613.25	20,613.25
9010	Other Restricted Local	135,031.79	35,594.45
Total, Restricted Balance		685,431.16	494,423.87

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	66,008.85	72,308.26	9.5%
3) Other State Revenue		8300-8599	419,078.28	461,257.61	10.1%
4) Other Local Revenue		8600-8799	(758.61)	70.00	-109.2%
5) TOTAL, REVENUES			484,328.52	533,635.87	10.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	174,491.47	178,683.39	2.4%
3) Employee Benefits		3000-3999	97,772.41	100,538.12	2.8%
4) Books and Supplies		4000-4999	819.61	4,500.00	449.0%
5) Services and Other Operating Expenditures		5000-5999	330,500.46	352,736.38	6.7%
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			603,583.95	636,457.89	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(119,255.43)	(102,822.02)	-13.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	119,150.00	102,822.02	-13.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			119,150.00	102,822.02	-13.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(105.43)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	758.25	652.82	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			758.25	652.82	-13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			758.25	652.82	-13.9%
2) Ending Balance, June 30 (E + F1e)			652.82	652.82	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	652.82	652.82	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	81,860.49		
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			81,860.49		
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	716.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	80,490.82		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			81,207.67		
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)			652.82		
FEDERAL REVENUE					
Child Nutrition Programs		8220	66,008.85	72,308.26	9.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			66,008.85	72,308.26	9.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	419,078.28	461,257.61	10.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			419,078.28	461,257.61	10.1%
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	(758.61)	70.00	-109.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(758.61)	70.00	-109.2%
TOTAL, REVENUES			484,328.52	533,635.87	10.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	86,216.27	88,299.11	2.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	88,275.20	90,384.28	2.4%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			174,491.47	178,683.39	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	47,199.92	48,333.79	2.4%
OASDI/Medicare/Alternative		3301-3302	11,674.30	11,895.34	1.9%
Health and Welfare Benefits		3401-3402	34,890.12	36,763.38	5.4%
Unemployment Insurance		3501-3502	76.31	77.73	1.9%
Workers' Compensation		3601-3602	2,122.45	2,162.71	1.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,809.31	1,305.17	-27.9%
TOTAL, EMPLOYEE BENEFITS			97,772.41	100,538.12	2.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	819.61	4,500.00	449.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			819.61	4,500.00	449.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	274.12	400.00	45.9%
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	330,226.34	352,336.38	6.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			330,500.46	352,736.38	6.7%
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			603,583.95	636,457.89	5.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	119,150.00	102,822.02	-13.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			119,150.00	102,822.02	-13.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			119,150.00	102,822.02	-13.7%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	66,008.85	72,308.26	9.5%
3) Other State Revenue		8300-8599	419,078.28	461,257.61	10.1%
4) Other Local Revenue		8600-8799	(758.61)	70.00	-109.2%
5) TOTAL, REVENUES			484,328.52	533,635.87	10.2%
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		603,583.95	636,457.89	5.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			603,583.95	636,457.89	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(119,255.43)	(102,822.02)	-13.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	119,150.00	102,822.02	-13.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			119,150.00	102,822.02	-13.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(105.43)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	758.25	652.82	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			758.25	652.82	-13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			758.25	652.82	-13.9%
2) Ending Balance, June 30 (E + F1e)			652.82	652.82	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	652.82	652.82	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	652.82	652.82
Total, Restricted Balance		652.82	652.82

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,715.87	23,000.00	-6.9%
5) TOTAL, REVENUES			24,715.87	23,000.00	-6.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,715.87	23,000.00	-6.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,715.87	23,000.00	-6.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	622,842.00	647,557.87	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			622,842.00	647,557.87	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			622,842.00	647,557.87	4.0%
2) Ending Balance, June 30 (E + F1e)			647,557.87	670,557.87	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	647,557.87	670,557.87	3.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	641,078.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,479.55		
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			647,557.87		
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			
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)			647,557.87		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	24,715.87	23,000.00	-6.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,715.87	23,000.00	-6.9%
TOTAL, REVENUES			24,715.87	23,000.00	-6.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,715.87	23,000.00	-6.9%
5) TOTAL, REVENUES			24,715.87	23,000.00	-6.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			24,715.87	23,000.00	-6.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,715.87	23,000.00	-6.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	622,842.00	647,557.87	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			622,842.00	647,557.87	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			622,842.00	647,557.87	4.0%
2) Ending Balance, June 30 (E + F1e)			647,557.87	670,557.87	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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	647,557.87	670,557.87	3.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	64,995.61	60,000.00	-7.7%
5) TOTAL, REVENUES			64,995.61	60,000.00	-7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,995.61	60,000.00	-7.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	69,800.00	35,000.00	-49.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			69,800.00	35,000.00	-49.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			134,795.61	95,000.00	-29.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,597,839.24	1,732,634.85	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,597,839.24	1,732,634.85	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,597,839.24	1,732,634.85	8.4%
2) Ending Balance, June 30 (E + F1e)			1,732,634.85	1,827,634.85	5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,732,634.85	1,827,634.85	5.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,715,302.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	17,332.62		
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			1,732,634.85		
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)			1,732,634.85		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	64,995.61	60,000.00	-7.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			64,995.61	60,000.00	-7.7%
TOTAL, REVENUES			64,995.61	60,000.00	-7.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	69,800.00	35,000.00	-49.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			69,800.00	35,000.00	-49.9%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			69,800.00	35,000.00	-49.9%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	64,995.61	60,000.00	-7.7%
5) TOTAL, REVENUES			64,995.61	60,000.00	-7.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			64,995.61	60,000.00	-7.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	69,800.00	35,000.00	-49.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			69,800.00	35,000.00	-49.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			134,795.61	95,000.00	-29.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,597,839.24	1,732,634.85	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,597,839.24	1,732,634.85	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,597,839.24	1,732,634.85	8.4%
2) Ending Balance, June 30 (E + F1e)			1,732,634.85	1,827,634.85	5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,732,634.85	1,827,634.85	5.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,859,433.03	700,000.00	-62.4%
5) TOTAL, REVENUES			1,859,433.03	700,000.00	-62.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,914.80	18,250.91	1.9%
3) Employee Benefits		3000-3999	8,514.32	8,756.64	2.8%
4) Books and Supplies		4000-4999	133,712.13	1,000,000.00	647.9%
5) Services and Other Operating Expenditures		5000-5999	167,344.07	12,500.00	-92.5%
6) Capital Outlay		6000-6999	21,935,561.04	23,479,750.00	7.0%
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			22,263,046.36	24,519,257.55	10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,403,613.33)	(23,819,257.55)	16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	39,710,973.73	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			39,710,973.73	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,307,360.40	(23,819,257.55)	-223.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,609,047.45	50,375,242.22	59.4%
b) Audit Adjustments		9793	(541,165.63)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			31,067,881.82	50,375,242.22	62.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,067,881.82	50,375,242.22	62.1%
2) Ending Balance, June 30 (E + F1e)			50,375,242.22	26,555,984.67	-47.3%
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	50,375,242.22	26,555,984.67	-47.3%
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	54,623,754.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	565,963.49		
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			55,189,718.29		
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	4,814,476.07		
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			4,814,476.07		
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)			50,375,242.22		
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	1,859,433.03	700,000.00	-62.4%
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			1,859,433.03	700,000.00	-62.4%
TOTAL, REVENUES			1,859,433.03	700,000.00	-62.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,914.80	18,250.91	1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,914.80	18,250.91	1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,845.96	4,936.89	1.9%
OASDI/Medicare/Alternative		3301-3302	1,053.35	1,071.58	1.7%
Health and Welfare Benefits		3401-3402	2,416.63	2,546.38	5.4%
Unemployment Insurance		3501-3502	6.88	6.98	1.5%
Workers' Compensation		3601-3602	191.50	194.81	1.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,514.32	8,756.64	2.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,312.53	750,000.00	2,374.2%
Noncapitalized Equipment		4400	103,399.60	250,000.00	141.8%
TOTAL, BOOKS AND SUPPLIES			133,712.13	1,000,000.00	647.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	167,344.07	12,500.00	-92.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			167,344.07	12,500.00	-92.5%
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	21,560,198.26	23,154,750.00	7.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	375,362.78	325,000.00	-13.4%
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			21,935,561.04	23,479,750.00	7.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			22,263,046.36	24,519,257.55	10.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	39,710,973.73	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			39,710,973.73	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			39,710,973.73	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,859,433.03	700,000.00	-62.4%
5) TOTAL, REVENUES			1,859,433.03	700,000.00	-62.4%
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		22,263,046.36	24,519,257.55	10.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,263,046.36	24,519,257.55	10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(20,403,613.33)	(23,819,257.55)	16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	39,710,973.73	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			39,710,973.73	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,307,360.40	(23,819,257.55)	-223.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,609,047.45	50,375,242.22	59.4%
b) Audit Adjustments		9793	(541,165.63)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			31,067,881.82	50,375,242.22	62.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,067,881.82	50,375,242.22	62.1%
2) Ending Balance, June 30 (E + F1e)			50,375,242.22	26,555,984.67	-47.3%
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	50,375,242.22	26,555,984.67	-47.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	50,375,242.22	26,555,984.67
Total, Restricted Balance		50,375,242.22	26,555,984.67

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	165,414.69	150,500.00	-9.0%
5) TOTAL, REVENUES			165,414.69	150,500.00	-9.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	350,977.05	215,340.36	-38.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			350,977.05	215,340.36	-38.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(185,562.36)	(64,840.36)	-65.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(185,562.36)	(64,840.36)	-65.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	266,487.66	80,925.30	-69.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			266,487.66	80,925.30	-69.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			266,487.66	80,925.30	-69.6%
2) Ending Balance, June 30 (E + F1e)			80,925.30	16,084.94	-80.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	80,925.30	16,084.94	-80.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	77,880.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,045.24		
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			80,925.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			80,925.30		
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	2,062.04	500.00	-75.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	163,352.65	150,000.00	-8.2%
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			165,414.69	150,500.00	-9.0%
TOTAL, REVENUES			165,414.69	150,500.00	-9.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	350,977.05	215,340.36	-38.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			350,977.05	215,340.36	-38.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			350,977.05	215,340.36	-38.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	165,414.69	150,500.00	-9.0%
5) TOTAL, REVENUES			165,414.69	150,500.00	-9.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		350,977.05	215,340.36	-38.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			350,977.05	215,340.36	-38.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(185,562.36)	(64,840.36)	-65.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(185,562.36)	(64,840.36)	-65.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	266,487.66	80,925.30	-69.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			266,487.66	80,925.30	-69.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			266,487.66	80,925.30	-69.6%
2) Ending Balance, June 30 (E + F1e)			80,925.30	16,084.94	-80.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	80,925.30	16,084.94	-80.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	80,925.30	16,084.94
Total, Restricted Balance		80,925.30	16,084.94

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	95,349.82	94,000.00	-1.4%
5) TOTAL, REVENUES			95,349.82	94,000.00	-1.4%
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)			95,349.82	94,000.00	-1.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,601.00	0.00	-100.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(70,399.00)	(80,000.00)	13.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,950.82	14,000.00	-43.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,882.58	300,166.69	1,271.7%
b) Audit Adjustments		9793	166,666.63	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			188,549.21	300,166.69	59.2%
d) Other Restatements		9795	86,666.66	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			275,215.87	300,166.69	9.1%
2) Ending Balance, June 30 (E + F1e)			300,166.69	314,166.69	4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	300,166.69	314,166.69	4.7%
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	284,076.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,871.24		
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	299,043.00		
10) TOTAL, ASSETS			585,990.69		
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	285,824.00		
2) TOTAL, DEFERRED INFLOWS			285,824.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			300,166.69		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	80,000.00	80,000.00	0.0%
Interest		8660	15,349.82	14,000.00	-8.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			95,349.82	94,000.00	-1.4%
TOTAL, REVENUES			95,349.82	94,000.00	-1.4%
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	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	9,601.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,601.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	80,000.00	80,000.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(70,399.00)	(80,000.00)	13.6%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	95,349.82	94,000.00	-1.4%
5) TOTAL, REVENUES			95,349.82	94,000.00	-1.4%
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)			95,349.82	94,000.00	-1.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,601.00	0.00	-100.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(70,399.00)	(80,000.00)	13.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,950.82	14,000.00	-43.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,882.58	300,166.69	1,271.7%
b) Audit Adjustments		9793	166,666.63	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			188,549.21	300,166.69	59.2%
d) Other Restatements		9795	86,666.66	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			275,215.87	300,166.69	9.1%
2) Ending Balance, June 30 (E + F1e)			300,166.69	314,166.69	4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	300,166.69	314,166.69	4.7%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,458.29	9,650.28	2.0%
4) Other Local Revenue		8600-8799	12,113,331.67	8,349,072.55	-31.1%
5) TOTAL, REVENUES			12,122,789.96	8,358,722.83	-31.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,630,908.83	18,442,069.27	113.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,630,908.83	18,442,069.27	113.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,491,881.13	(10,083,346.44)	-388.8%
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	3,500.00	3,500.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,500.00)	(3,500.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,488,381.13	(10,086,846.44)	-389.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,973,844.45	11,462,225.58	43.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,973,844.45	11,462,225.58	43.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,973,844.45	11,462,225.58	43.7%
2) Ending Balance, June 30 (E + F1e)			11,462,225.58	1,375,379.14	-88.0%
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	11,462,225.58	1,375,379.14	-88.0%
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	11,357,398.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	104,826.67		
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			11,462,225.58		
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)			11,462,225.58		
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	9,458.29	9,650.28	2.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,458.29	9,650.28	2.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	7,924,726.60	8,345,524.03	5.3%
Unsecured Roll		8612	7,852.16	3,548.52	-54.8%
Prior Years' Taxes		8613	116.61	0.00	-100.0%
Supplemental Taxes		8614	137,938.38	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	283,549.17	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	3,759,148.75	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			12,113,331.67	8,349,072.55	-31.1%
TOTAL, REVENUES			12,122,789.96	8,358,722.83	-31.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,714,529.60	7,504,635.70	59.2%
Bond Interest and Other Service Charges		7434	3,916,379.23	10,937,433.57	179.3%
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)			8,630,908.83	18,442,069.27	113.7%
TOTAL, EXPENDITURES			8,630,908.83	18,442,069.27	113.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	3,500.00	3,500.00	0.0%
(d) TOTAL, USES			3,500.00	3,500.00	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)			(3,500.00)	(3,500.00)	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,458.29	9,650.28	2.0%
4) Other Local Revenue		8600-8799	12,113,331.67	8,349,072.55	-31.1%
5) TOTAL, REVENUES			12,122,789.96	8,358,722.83	-31.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,630,908.83	18,442,069.27	113.7%
10) TOTAL, EXPENDITURES			8,630,908.83	18,442,069.27	113.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,491,881.13	(10,083,346.44)	-388.8%
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	3,500.00	3,500.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,500.00)	(3,500.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,488,381.13	(10,086,846.44)	-389.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,973,844.45	11,462,225.58	43.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,973,844.45	11,462,225.58	43.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,973,844.45	11,462,225.58	43.7%
2) Ending Balance, June 30 (E + F1e)			11,462,225.58	1,375,379.14	-88.0%
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	11,462,225.58	1,375,379.14	-88.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	11,462,225.58	1,375,379.14
Total, Restricted Balance		11,462,225.58	1,375,379.14

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,188.69	1,188.85	1,188.69	1,158.21	1,158.21	1,158.21
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,188.69	1,188.85	1,188.69	1,158.21	1,158.21	1,158.21
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,188.69	1,188.85	1,188.69	1,158.21	1,158.21	1,158.21
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 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	2024-25 Unaudited Actuals			2025-26 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	3,073,355.00	541,167.00	3,614,522.00	21,111,571.00		24,726,093.00
Total capital assets not being depreciated	3,302,066.00	541,167.00	3,843,233.00	21,111,571.00	0.00	24,954,804.00
Capital assets being depreciated:						
Land Improvements	2,109,281.00		2,109,281.00			2,109,281.00
Buildings	78,604,952.00		78,604,952.00	561,901.00		79,166,853.00
Equipment	5,695,578.00		5,695,578.00	462,435.00		6,158,013.00
Total capital assets being depreciated	86,409,811.00	0.00	86,409,811.00	1,024,336.00	0.00	87,434,147.00
Accumulated Depreciation for:						
Land Improvements	(1,632,041.56)		(1,632,041.56)		41,877.32	(1,673,918.88)
Buildings	(42,248,145.35)		(42,248,145.35)		2,317,889.67	(44,566,035.02)
Equipment	(2,408,509.30)		(2,408,509.30)	16,491.75	495,682.95	(2,887,700.50)
Total accumulated depreciation	(46,288,696.21)	0.00	(46,288,696.21)	16,491.75	2,855,449.94	(49,127,654.40)
Total capital assets being depreciated, net excluding lease and subscription assets	40,121,114.79	0.00	40,121,114.79	1,040,827.75	2,855,449.94	38,306,492.60
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		412,742.00	412,742.00			412,742.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	412,742.00	412,742.00	0.00	0.00	412,742.00
Governmental activity capital assets, net	43,423,180.79	953,909.00	44,377,089.79	22,152,398.75	2,855,449.94	63,674,038.60
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

2024-25 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	SPED IDEA Basic Local Assist Part B Sec 611	SPED IDEA Preschool Part B Sec 619 (Age 3-4-5)	SPED IDEA Mental Health Part B Sec 611	Preschool Staff Development	SPED Supporting Inclusive Practices	Title II Teacher Quality	ESSA Title IV Part A Stu Support Academic Enrich
FEDERAL CATALOG NUMBER	84.027	84.173	84.027A	84.173A	84.027A	84.367	84.424
RESOURCE CODE	3310	3315	3327	3345	3386	4035	4127
REVENUE OBJECT	8181	8182	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover					1,965.00		
2. a. Current Year Award	284,703.06	8,598.98	15,340.00	71.39	30,500.00	16,812.00	10,000.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	284,703.06	8,598.98	15,340.00	71.39	30,500.00	16,812.00	10,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	284,703.06	8,598.98	15,340.00	71.39	32,465.00	16,812.00	10,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	4,690.26						
6. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00	7,311.00	10,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,690.26	0.00	0.00	0.00	0.00	7,311.00	10,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	284,703.06	8,598.98	15,340.00	71.39	32,465.00	16,812.00	10,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	284,703.06	8,598.98	15,340.00	71.39	32,465.00	16,812.00	10,000.00
12. Amounts Included in							
Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue							

2024-25 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
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(280,012.80)	(8,598.98)	(15,340.00)	(71.39)	(32,465.00)	(9,501.00)	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	280,012.80	8,598.98	15,340.00	73.39	32,465.00	9,501.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	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)	284,703.06	8,598.98	15,340.00	73.39	32,465.00	16,812.00	10,000.00

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUES

Description	008	009	
FEDERAL PROGRAM NAME	ESSA Title III Immigrant Stu Program	ESSA Title III EL Student Program	TOTAL
FEDERAL CATALOG NUMBER	84.365	84.365	
RESOURCE CODE	4201	4203	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carry over			1,965.00
2. a. Current Year Award	2,266.00	2,345.00	370,636.43
b. Transferability (ESSA)			0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award			
(sum lines 2a, 2b, & 2c)	2,266.00	2,345.00	370,636.43
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2d, & 3)	2,266.00	2,345.00	372,601.43
REVENUES			
5. Unearned Revenue Deferred from Prior Year			4,690.26
6. Cash Received in Current Year	1,632.00	2,345.00	21,288.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	1,632.00	2,345.00	25,978.26
EXPENDITURES			
9. Donor-Authorized Expenditures	2,266.00	2,345.00	372,601.43
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	2,266.00	2,345.00	372,601.43
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)	(634.00)	0.00	(346,623.17)
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable	634.00		346,625.17
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00
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)	2,266.00	2,345.00	372,603.43

2024-25 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 R Year 3	TOTAL
RESOURCE CODE	6054	6388	6690	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carry over				0.00
2. a. Current Year Award	6,000.00		600.00	6,600.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,000.00	0.00	600.00	6,600.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,000.00	0.00	600.00	6,600.00
REVENUES				
5. Unearned Revenue Deferred from Prior Year		12,749.39		12,749.39
6. Cash Received in Current Year	6,000.00	0.00	600.00	6,600.00
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	6,000.00	12,749.39	600.00	19,349.39
EXPENDITURES				
9. Donor-Authorized Expenditures	6,000.00	12,749.39	600.00	19,349.39
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	6,000.00	12,749.39	600.00	19,349.39
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	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	(12,749.39)	0.00	(12,749.39)
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	12,749.39	600.00	19,349.39

2024-25 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
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)	0.00	0.00

2024-25 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
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)		0.00	0.00

2024-25 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	Lottery: Unrestricted	Education Protection Account (EPA)	Expanded Learning Opportunity Program (ELO-P)	Lottery Instructional Materials	SPED AB 602, Low Incidence, MOU	SPED Mental Health Related Services	SPED Early Intervention Preschool
RESOURCE CODE	1100	1400	2600	6300	6500	6546	6547
REVENUE OBJECT	8590	8012	8590	8590	8097/8677/8980	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	859.13	(8.00)	11,505.63	62,275.59	5,694.67		
2. a. Current Year Award	244,282.08	244,216.00	73,577.00	112,011.48	1,358,629.01	99,035.00	48,481.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	244,282.08	244,216.00	73,577.00	112,011.48	1,358,629.01	99,035.00	48,481.00
3. Required Matching Funds/Other			7,642.64		5,994,011.00		
4. Total Available Award							
(sum lines 1, 2c, & 3)	245,141.21	244,208.00	92,725.27	174,287.07	7,358,334.68	99,035.00	48,481.00
REVENUES							
5. Cash Received in Current Year	243,230.62	244,208.00	54,171.00	62,479.33	1,198,653.09	92,866.00	47,772.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	1,051.46	8.00	19,406.00	49,532.15	159,975.92	6,169.00	709.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	1,051.46	8.00	19,406.00	49,532.15	159,975.92	6,169.00	709.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	244,282.08	244,216.00	73,577.00	112,011.48	1,358,629.01	99,035.00	48,481.00
EXPENDITURES							
10. Donor-Authorized Expenditures	245,141.21	244,208.00	92,725.27	74,564.91	7,358,334.68	99,035.00	48,481.00
11. Non Donor-Authorized							

2024-25 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
Expenditures							
12. Total Expenditures (line 10 plus line 11)	245,141.21	244,208.00	92,725.27	74,564.91	7,358,334.68	99,035.00	48,481.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	99,722.16	0.00	0.00	0.00

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO
RESTRICTED ENDING BALANCES

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Arts, Music, and Instructional Material (AMIM)	Prop 28 Arts Music in Schools	2022 Kitchen Infrastructure & Training Funds	Commercial Dishwasher Grant	Classified School Employees Summer Assistance Program	CalSTRS State on Behalf	Literacy Screening
RESOURCE CODE	6762	6770	7032	7034	7415	7690	7810
REVENUE OBJECT	8590	8590	8590	8520	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	270,476.26	145,993.00	69,286.69	44,304.00			
2. a. Current Year Award		138,983.00			105,886.00		7,367.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	138,983.00	0.00	0.00	105,886.00	0.00	7,367.00
3. Required Matching Funds/Other						1,677,170.00	
4. Total Available Award							
(sum lines 1, 2c, & 3)	270,476.26	284,976.00	69,286.69	44,304.00	105,886.00	1,677,170.00	7,367.00
REVENUES							
5. Cash Received in Current Year		129,443.00			115,886.13	0.00	7,367.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	9,540.00	0.00	0.00	(10,000.13)	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	9,540.00	0.00	0.00	(10,000.13)	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	138,983.00	0.00	0.00	105,886.00	0.00	7,367.00
EXPENDITURES							
10. Donor-Authorized Expenditures	172,591.90	37.00	69,286.69		115,294.98	1,677,170.00	

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO
RESTRICTED ENDING BALANCES

Description	008	009	010	011	012	013	014
11. Non Donor- Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	172,591.90	37.00	69,286.69	0.00	115,294.98	1,677,170.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	97,884.36	284,939.00	0.00	44,304.00	(9,408.98)	0.00	7,367.00

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO
RESTRICTED ENDING BALANCES

Description	
STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	610,386.97
2. a. Current Year Award	2,432,467.57
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,432,467.57
3. Required Matching Funds/Other	7,678,823.64
4. Total Available Award (sum lines 1, 2c, & 3)	10,721,678.18
REVENUES	
5. Cash Received in Current Year	2,196,076.17
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	236,391.40
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	236,391.40
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	2,432,467.57
EXPENDITURES	
10. Donor-Authorized Expenditures	10,196,870.64
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	10,196,870.64
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	524,807.54

2024-25 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	Student Body Activity Fund (ASB)	Field Trip	Kenny Wells Fund Crocker	PE Crocker	Dylan's Kindness Fund Crocker	Other Local-Parcel Taxes
RESOURCE CODE	8150	8210	9010	9002	9003	9005	9010
REVENUE OBJECT	8980	8699	8699	8699	8699	8699	8621
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance				2,760.70	6,143.18	2.93	
2. a. Current Year Award		19,445.94	683,556.36		9,078.35	275.00	2,596,583.34
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	19,445.94	683,556.36	0.00	9,078.35	275.00	2,596,583.34
3. Required Matching Funds/Other	1,003,531.71						
4. Total Available Award (sum lines 1, 2c, & 3)	1,003,531.71	19,445.94	683,556.36	2,760.70	15,221.53	277.93	2,596,583.34
REVENUES							
5. Cash Received in Current Year		19,445.94	683,556.36		9,078.35	275.00	2,596,583.34
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	19,445.94	683,556.36	0.00	9,078.35	275.00	2,596,583.34
EXPENDITURES							
10. Donor-Authorized Expenditures	1,003,531.71	19,445.94	683,556.36		11,065.84	278.24	2,596,583.34
11. Non Donor-Authorized							

2024-25 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
Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,003,531.71	19,445.94	683,556.36	0.00	11,065.84	278.24	2,596,583.34
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	2,760.70	4,155.69	(.31)	0.00

2024-25 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	90,568.50	55,925.10	155,400.41
2. a. Current Year Award		59,991.75	3,368,930.74
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	0.00	59,991.75	3,368,930.74
3. Required Matching Funds/Other		3,870.16	1,007,401.87
4. Total Available Award			
(sum lines 1, 2c, & 3)	90,568.50	119,787.01	4,531,733.02
REVENUES			
5. Cash Received in Current Year			3,308,938.99
6. Amounts Included in Line 5 for			
Prior Year Adjustments			0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	0.00	59,991.75	59,991.75
b. Noncurrent Accounts			
Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	0.00	59,991.75	59,991.75
8. Contributed Matching Funds			0.00
9. Total Available			
(sum lines 5, 7c, & 8)	0.00	59,991.75	3,368,930.74
EXPENDITURES			
10. Donor-Authorized Expenditures	26,040.00	119,787.01	4,460,288.44
11. Non Donor-Authorized			
Expenditures			0.00
12. Total Expenditures			
(line 10 plus line 11)	26,040.00	119,787.01	4,460,288.44
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	64,528.50	0.00	71,444.58

Unaudited Actuals
2024-25 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	18,573,762.58	301	426,425.73	303	18,147,336.85	305	156,578.68		307	17,990,758.17	309
2000 - Classified Salaries	5,375,521.40	311	291,436.22	313	5,084,085.18	315	0.00		317	5,084,085.18	319
3000 - Employee Benefits	9,936,143.62	321	510,779.95	323	9,425,363.67	325	103,902.53		327	9,321,461.14	329
4000 - Books, Supplies Equip Replace. (6500)	1,420,189.53	331	61,226.69	333	1,358,962.84	335	63,354.68		337	1,295,608.16	339
5000 - Services . . . & 7300 - Indirect Costs	4,823,758.95	341	165,466.61	343	4,658,292.34	345	951,048.89		347	3,707,243.45	349
TOTAL					38,674,040.88	365	TOTAL			37,399,156.10	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	15,013,529.11	375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,369,938.71	380
3. STRS.	3101 & 3102	4,179,756.37	382
4. PERS.	3201 & 3202	650,049.39	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	406,555.38	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,446,774.91	385
7. Unemployment Insurance.	3501 & 3502	8,371.14	390
8. Workers' Compensation Insurance.	3601 & 3602	232,834.98	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	125,354.06	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		24,433,164.05	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		590,849.35	
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.		23,842,314.70	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		63.75%	
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)		
2. Percentage spent by this district (Part II, Line 15)	60.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	63.75%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	37,399,156.10	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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	186,379,791.41	(66,570,107.41)	119,809,684.00			119,809,684.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	48,789.30	(48,789.30)	0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	19,951,901.00	13,565,621.00	33,517,522.00			33,517,522.00	
Total/Net OPEB Liability	4,145,533.00	(14,784.00)	4,130,749.00			4,130,749.00	
Compensated Absences Payable	354,232.77	.23	354,233.00	32,037.83		386,270.83	
Subscription Liability	27,289.00	364,293.00	391,582.00			391,582.00	
Governmental activities long-term liabilities	210,907,536.48	(52,703,766.48)	158,203,770.00	32,037.83	0.00	158,235,807.83	0.00
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

	Funds 01, 09, and 62			2024-25 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	40,559,577.64
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	372,601.43
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	427,602.05
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	9,425.36
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	44,583.61
4. Other Transfers Out	All	9200	7200-7299	76,146.75
5. Interfund Transfers Out	All	9300	7600-7629	198,551.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	715,790.96
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)				1,472,099.73
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	119,255.43
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)				38,834,131.91
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				1,188.85
B. Expenditures per ADA (Line I.E divided by Line II.A)				32,665.29
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.)		37,603,951.36		30,934.73
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)		37,603,951.36		30,934.73
B. Required effort (Line A.2 times 90%)		33,843,556.22		27,841.26
C. Current year expenditures (Line I.E and Line II.B)		38,834,131.91		32,665.29
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
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.)		MOE Met		

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 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)	27,906,236.33		27,906,236.33			29,276,726.43
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,213.16		1,213.16			1,188.69
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
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	2024-25 P2 Report			2025-26 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)	1,188.69		1,188.69	1,158.21		1,158.21
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)		1,188.69				1,158.21
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2024-25 Actual			2025-26 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	67,530.79		67,530.79	67,217.00		67,217.00
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)	26,503,447.52		26,503,447.52	27,730,094.70		27,730,094.70
5. Unsecured Roll Taxes (Object 8042)	1,134,895.29		1,134,895.29	1,096,893.00		1,096,893.00
6. Prior Years' Taxes (Object 8043)	(50,232.06)		(50,232.06)	(21,299.00)		(21,299.00)
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
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)	2,596,583.34		2,596,583.34	2,592,218.61		2,592,218.61
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)	30,252,224.88	0.00	30,252,224.88	31,465,124.31	0.00	31,465,124.31
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)	30,252,224.88	0.00	30,252,224.88	31,465,124.31	0.00	31,465,124.31
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)		336,810.68				340,375.96
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,003,531.71		1,003,531.71	1,239,554.17		1,239,554.17
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)	1,003,531.71	0.00	1,340,342.39	1,239,554.17	0.00	1,579,930.13
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	416,254.00		416,254.00	419,092.00		419,092.00
25. LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	416,254.00	0.00	416,254.00	419,092.00	0.00	419,092.00

Joy ce Shen	jshen@hcsdk8.org	(650) 342-5193
Gann Contact Person	Contact Email Address	Contact Phone Number

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals

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) 1,411,276.45
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. 106,980.31
 - 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 Administrating 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) 32,263,960.65

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) 4.71%

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) 1,557,658.79
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 619,069.81

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)	159,453.50
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)	2,336,182.10
9. Carry-Forward Adjustment (Part IV, Line F)	97,224.65
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,433,406.75
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	27,405,438.01
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,871,328.08
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,886,248.05
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	427,602.05
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)	676,673.32
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	21,000.00
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)	24,531.00
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)	3,225,971.07
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)	603,583.95
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)	38,142,375.53
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)	6.12%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.38%

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)	2,336,182.10
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 (5.87%) times Part III, Line B19); zero if negative	97,224.65
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.87%) 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)	97,224.65
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)	97,224.65

Approved indirect cost rate: 5.87%
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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Unaudited Actuals
2024-25 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		57,059.46	57,059.46
2. State Lottery Revenue	8560	245,141.21		117,227.61	362,368.82
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. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		245,141.21	0.00	174,287.07	419,428.28
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	145,074.58		0.00	145,074.58
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	100,066.63		0.00	100,066.63
4. Books and Supplies	4000-4999	0.00		42,750.11	42,750.11
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			4,200.00	4,200.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			27,614.80	27,614.80
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)		245,141.21	0.00	74,564.91	319,706.12
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	99,722.16	99,722.16
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.

Unaudited Actuals
2024-25
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)	978,359.59	0.00	8,623.76	0.00	3,383,024.57	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	7.73	11.45	0.00	0.00
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	7.81	11.45	0.00	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	T (
		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		
1110	Regular Education, K-12	24,276,489.29	4,043,888.06	28,320,377.35	2,173,955.74		
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	146,770.42	16,305.99	163,076.41	12,518.23		
4850	Migrant Education	0.00	0.00	0.00	0.00		
5000-5999	Special Education	7,192,030.83	309,813.87	7,501,844.70	575,863.74		
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		
Other Goals							
7110	Nonagency - Educational	748,255.96	0.00	748,255.96	57,438.34		
7150	Nonagency - Other	0.00	0.00	0.00	0.00		
8100	Community Services	427,602.05	0.00	427,602.05	32,824.00		
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		
Other Costs							
-----	Food Services					69,286.69	
-----	Enterprise					0.00	
-----	Facilities Acquisition & Construction					9,425.36	
-----	Other Outgo					420,776.20	
Other Funds							
-----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	46,332.89		
-----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		
-----	Total General Fund and Charter Schools Funds Expenditures	32,791,148.55	4,370,007.92	37,161,156.47	2,698,932.94	499,488.25	

Unaudited Actuals
2024-25
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)
Instructional Goals											
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
1110	Regular Education, K-12	20,320,797.76	171,600.59	166,747.91	2,011,655.73	1,603,287.30	0.00	0.00			2,400
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
4760	Bilingual	114,243.83	32,526.59	0.00	0.00	0.00	0.00	0.00			C
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
5000-5999	Special Education	6,596,329.87	501,813.91	0.00	0.00	17,207.05	76,680.00	0.00			C
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
Other Goals											
7110	Nonagency - Educational	628,468.95	0.00	0.00	0.00	119,787.01	0.00	0.00	0.00	0.00	C
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	C
8100	Community Services		0.00	0.00	0.00	0.00	0.00		427,602.05	0.00	C
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	C
Total Direct Charged Costs		27,659,840.41	705,941.09	166,747.91	2,011,655.73	1,740,281.36	76,680.00	0.00	427,602.05	0.00	2,400

* Functions 7100-7199 for goals 8100

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	660,863.49	3,383,024.57	0.00	4,043,888.06
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	16,305.99	0.00	0.00	16,305.99
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	309,813.87	0.00	0.00	309,813.87
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		986,983.35	3,383,024.57	0.00	4,370,007.92

Unaudited Actuals
2024-25
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)	676,673.32
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	21,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,582,189.79
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	619,069.81
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,898,932.92
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	32,791,148.55
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,370,007.92
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	37,161,156.47
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)	603,583.95
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	603,583.95
D. Total Direct Charged and Allocated Costs (B3 + C5)		37,764,740.42
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.68%

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	
Food Services (Objects 1000-5999, 6400-6920)	69,286.69				
Enterprise (Objects 1000-5999, 6400-6920)		0.00			
Facilities Acquisition & Construction (Objects 1000-6700)			9,425.36		
Other Outgo (Objects 1000 - 7999)				420,776.20	
Total Other Costs	69,286.69	0.00	9,425.36	420,776.20	

Description	2024-25 Actual	2025-26 Budget	% Diff.
SELPA Name: San Mateo County (CA)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
San Mateo County Office of Education (CA00)			0.0%
Bayshore Elementary (CA01)			0.0%
Belmont-Redwood Shores Elementary (CA02)			0.0%
Brisbane Elementary (CA03)			0.0%
Burlingame Elementary (CA04)			0.0%
Hillsborough City Elementary (CA05)			0.0%
Jefferson Elementary (CA06)			0.0%
Pacifica Elementary (CA07)			0.0%
Las Lomitas Elementary (CA08)			0.0%
Menlo Park City Elementary (CA09)			0.0%
Millbrae Elementary (CA10)			0.0%
Portola Valley Elementary (CA11)			0.0%
Ravenswood City Elementary (CA12)			0.0%
Redwood City Elementary (CA13)			0.0%
San Bruno Park Elementary (CA14)			0.0%
San Carlos Elementary (CA15)			0.0%
San Mateo-Foster City Elementary (CA16)			0.0%
Woodside Elementary (CA17)			0.0%
Jefferson Union High (CA18)			0.0%
San Mateo Union High (CA19)			0.0%
Sequoia Union High (CA20)			0.0%
Cabrillo Unified (CA21)			0.0%
La Honda-Pescadero Unified (CA22)			0.0%
South San Francisco Unified (CA23)			0.0%
Everest Public High (CAA01)			0.0%
San Carlos Charter Learning Center (CAA02)			0.0%
Connect Community Charter (CAA03)			0.0%
KIPP Esperanza High (CAA04)			0.0%

Description	2024-25 Actual	2025-26 Budget	% Diff.
Oxford Day Academy (CAA05)			0.0%
KIPP Excelencia Community Preparatory (CAA06)			0.0%
KIPP Valiant Community Prep (CAA07)			0.0%
Design Tech High (CAA08)			0.0%
Summit Preparatory Charter High (CAA09)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name: _____ Title: _____ Phone: _____			

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	

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

41 68908 0000000
Form SIAA
F8AXEX997W(2024-25)

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	198,551.00		
Fund Reconciliation							80,490.82	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					119,150.00	0.00		
Fund Reconciliation							0.00	80,490.82
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
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

41 68908 0000000
Form SIAA
F8AXEX997W(2024-25)

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					69,800.00	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					9,601.00	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
2024-25 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
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

41 68908 0000000
Form SIAA
F8AXEX997W(2024-25)

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	278,551.00	278,551.00	80,490.82	80,490.82

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

41 68908 0000000
Report SEMA
F8AXEX997W(2024-25)

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									159.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	214,533.10	0.00	0.00	0.00	171,106.21	1,971,584.47		2,357,223.78
2000-2999	Classified Salaries	100,428.24	0.00	0.00	0.00	57,578.44	1,652,961.27		1,810,967.95
3000-3999	Employee Benefits	140,050.58	0.00	0.00	0.00	86,287.11	1,658,846.57		1,885,184.26
4000-4999	Books and Supplies	659.48	0.00	0.00	0.00	1,946.00	38,231.56		40,837.04
5000-5999	Services and Other Operating Expenditures	46,145.51	0.00	0.00	0.00	2,370.84	1,049,301.45		1,097,817.80
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	501,816.91	0.00	0.00	0.00	319,288.60	6,370,925.32	0.00	7,192,030.83
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	309,813.87							309,813.87
	Total Indirect Costs and PCR Allocations	309,813.87	0.00	0.00	0.00	0.00	0.00	0.00	309,813.87
	TOTAL COSTS	811,630.78	0.00	0.00	0.00	319,288.60	6,370,925.32	0.00	7,501,844.70
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	11,504.10		11,504.10
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	124,706.61		124,706.61
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	142,695.15		142,695.15
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	668.13	175.01		843.14
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	2,370.84	26,593.59		28,964.43
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	3,038.97	305,674.46	0.00	308,713.43
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	3,038.97	305,674.46	0.00	308,713.43
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								308,713.43
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	214,533.10	0.00	0.00	0.00	171,106.21	1,960,080.37		2,345,719.68

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

41 68908 0000000
Report SEMA
F8AXEX997W(2024-25)

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	100,428.24	0.00	0.00	0.00	57,578.44	1,528,254.66		1,686,261.34
3000-3999	Employee Benefits	140,050.58	0.00	0.00	0.00	86,287.11	1,516,151.42		1,742,489.11
4000-4999	Books and Supplies	659.48	0.00	0.00	0.00	1,277.87	38,056.55		39,993.90
5000-5999	Services and Other Operating Expenditures	46,145.51	0.00	0.00	0.00	0.00	1,022,707.86		1,068,853.37
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	501,816.91	0.00	0.00	0.00	316,249.63	6,065,250.86	0.00	6,883,317.40
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	309,813.87							309,813.87
	Total Indirect Costs and PCR Allocations	309,813.87	0.00	0.00	0.00	0.00	0.00	0.00	309,813.87
	TOTAL BEFORE OBJECT 8980	811,630.78	0.00	0.00	0.00	316,249.63	6,065,250.86	0.00	7,193,131.27
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								7,193,131.27
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	447.51		447.51
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	447.51	0.00	447.51
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	447.51	0.00	447.51
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)								5,994,011.00
	TOTAL COSTS								5,994,458.51

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

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

41 68908 0000000
Report SEMA
F8AXEX997W(2024-25)

2023-24 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	6,593,200.32	5,557,814.44
2.	Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3.	Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL 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.	2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)	6,593,200.32	5,557,814.44

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	169.00
2.	Enter any adjustments not included in Line C1 (explain below)	

3.	2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	169.00

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

41 68908 0000000
Report SEMA
F8AXEX997W(2024-25)

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 2024-25 Expenditures by LEA (LE-CY) and the 2023-24 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 2024-25 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 2024-25 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
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

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)

Av ailable 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), Av ailable for MOE reduction).

If (b) is less than (a).

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

(e)

Av ailable 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
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

41 68908 0000000
Report SEMA
F8AXEX997W(2024-25)

SELPA: San Mateo County (CA)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Test 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 required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) for SECTION1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources

Actual
Expenditures
(LE-CY
Worksheet)
FY 2024-25

Actual
Expenditures
Comparison
Year
FY 2023-24

Difference
(A - B)

7,501,844.70
308,713.43
7,193,131.27

7,193,131.27

6,593,200.32
0.00
6,593,200.32
0.00
0.00
6,593,200.32

599,930.95

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

Test 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 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

Actual
FY 2024-25

Comparison
Year
FY 2023-24

Difference

7,501,844.70
308,713.43
7,193,131.27

7,193,131.27

6,593,200.32
0.00
6,593,200.32
0.00
0.00
6,593,200.32

6,226.80

d. Special education unduplicated pupil count
e. Per capita state and local expenditures (Test2c/Test2d)

159.00
45,239.82

169.00
39,013.02

If the difference in Column C for the Section 3. Test 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
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

41 68908 0000000
Report SEMA
F8AXEX997W(2024-25)

SELPA:	San Mateo County (CA)			
		FY 2024-25	FY 2023-24	Difference
Test 3	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	5,994,458.51	5,557,814.44	
	Add/Less: Adjustments required for MOE calculation		0.00	
	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	5,994,458.51	5,557,814.44	436,644.07
	If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE compliance requirement is met based on the local expenditures only .			
		Actual	Comparison Year	
		FY 2024-25	FY 2023-24	Difference
Test 4	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 local expenditures only .			
	a. Expenditures paid from local sources	5,994,458.51	5,557,814.44	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		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	5,994,458.51	5,557,814.44	
	b. Special education unduplicated pupil count	159.00	169.00	
	c. Per capita local expenditures (Test4a/Test4b)	37,701.00	32,886.48	4,814.52
	If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only .			
	Joyce Shen		(650) 342-5193	
	Contact Name		Telephone Number	
	Chief Business Official		jshen@hcsdk8.org	
	Title		Email Address	

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by LEA (LB-B)

41 68908 0000000
Report SEMB
F8AXEX997W(2024-25)

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								159.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	227,298.83	0.00	0.00	0.00	77,336.72	1,744,441.06		2,049,076.61
2000-2999	Classified Salaries	105,297.67	0.00	0.00	0.00	58,852.53	1,666,144.79		1,830,294.99
3000-3999	Employee Benefits	148,039.65	0.00	0.00	0.00	51,845.40	1,655,137.44		1,855,022.49
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	668.13	43,377.75		44,045.88
5000-5999	Services and Other Operating Expenditures	26,000.00	0.00	0.00	0.00	0.00	957,630.03		983,630.03
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	506,636.15	0.00	0.00	0.00	188,702.78	6,066,731.07	0.00	6,762,070.00
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 COSTS	506,636.15	0.00	0.00	0.00	188,702.78	6,066,731.07	0.00	6,762,070.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	227,298.83	0.00	0.00	0.00	77,336.72	1,732,400.63		2,037,036.18
2000-2999	Classified Salaries	105,297.67	0.00	0.00	0.00	58,852.53	1,480,196.94		1,644,347.14
3000-3999	Employee Benefits	148,039.65	0.00	0.00	0.00	51,845.40	1,553,082.66		1,752,967.71
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	43,202.74		43,202.74
5000-5999	Services and Other Operating Expenditures	26,000.00	0.00	0.00	0.00	0.00	946,302.80		972,302.80
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	506,636.15	0.00	0.00	0.00	188,034.65	5,755,185.77	0.00	6,449,856.57
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	506,636.15	0.00	0.00	0.00	188,034.65	5,755,185.77	0.00	6,449,856.57
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								6,449,856.57

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by LEA (LB-B)

41 68908 0000000
Report SEMB
F8AXEX997W(2024-25)

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
LOCAL BUDGET (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 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)								5,623,629.34
	TOTAL COSTS								5,623,629.34

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

41 68908 0000000
Report SEMB
F8AXEX997W(2024-25)

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								161.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	214,533.10	0.00	0.00	0.00	171,106.21	1,971,584.47		2,357,223.78
2000-2999	Classified Salaries	100,428.24	0.00	0.00	0.00	57,578.44	1,652,961.27		1,810,967.95
3000-3999	Employee Benefits	140,050.58	0.00	0.00	0.00	86,287.11	1,658,846.57		1,885,184.26
4000-4999	Books and Supplies	659.48	0.00	0.00	0.00	1,946.00	38,231.56		40,837.04
5000-5999	Services and Other Operating Expenditures	46,145.51	0.00	0.00	0.00	2,370.84	1,049,301.45		1,097,817.80
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	501,816.91	0.00	0.00	0.00	319,288.60	6,370,925.32	0.00	7,192,030.83
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 (non-add)	309,813.87							309,813.87
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	501,816.91	0.00	0.00	0.00	319,288.60	6,370,925.32	0.00	7,192,030.83
	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	11,504.10		11,504.10
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	124,706.61		124,706.61
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	142,695.15		142,695.15
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	668.13	175.01		843.14
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	2,370.84	26,593.59		28,964.43
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	3,038.97	305,674.46	0.00	308,713.43
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	3,038.97	305,674.46	0.00	308,713.43
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								308,713.43

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

41 68908 0000000
Report SEMB
F8AXEX997W(2024-25)

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	214,533.10	0.00	0.00	0.00	171,106.21	1,960,080.37		2,345,719.68
2000-2999	Classified Salaries	100,428.24	0.00	0.00	0.00	57,578.44	1,528,254.66		1,686,261.34
3000-3999	Employee Benefits	140,050.58	0.00	0.00	0.00	86,287.11	1,516,151.42		1,742,489.11
4000-4999	Books and Supplies	659.48	0.00	0.00	0.00	1,277.87	38,056.55		39,993.90
5000-5999	Services and Other Operating Expenditures	46,145.51	0.00	0.00	0.00	0.00	1,022,707.86		1,068,853.37
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	501,816.91	0.00	0.00	0.00	316,249.63	6,065,250.86	0.00	6,883,317.40
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 (non-add)	309,813.87							309,813.87
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	501,816.91	0.00	0.00	0.00	316,249.63	6,065,250.86	0.00	6,883,317.40
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								6,883,317.40
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	447.51		447.51
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	447.51	0.00	447.51
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	447.51	0.00	447.51
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 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)	Adjustments*	Total
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)								5,994,011.00
	TOTAL COSTS								5,994,458.51

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

41 68908 0000000
Report SEMB
F8AXEX997W(2024-25)

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 2025-26 Budget by LEA (LB-B) and the 2024-25 Expenditures by LEA (LE-B) 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 eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B 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 2025-26 budgeted 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 2025-26 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B 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 eligibility 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
1	224,649.91	224,649.91
4	236,074.95	236,074.95
Total exempt reductions	460,724.86	460,724.86

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

41 68908 0000000
Report SEMB
F8AXEX997W(2024-25)

SELPA: San Mateo County (CA)

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.

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 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
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

41 68908 0000000
Report SEMB
F8AXEX997W(2024-25)

SELPA: San Mateo County (CA)

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 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	6,762,070.00		
	b. Less: Expenditures paid from federal sources	312,213.43		
	c. Expenditures paid from state and local sources	6,449,856.57	6,883,317.40	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		6,883,317.40	
	Less: Exempt reduction(s) from SECTION 1		460,724.86	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	6,449,856.57	6,422,592.54	27,264.03
If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.				
		Budgeted Amounts FY 2025-26	Comparison Year FY 2024-25	Difference
Test 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	6,762,070.00		
	b. Less: Expenditures paid from federal sources	312,213.43		
	c. Expenditures paid from state and local sources	6,449,856.57	6,883,317.40	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		6,883,317.40	
	Less: Exempt reduction(s) from SECTION 1		460,724.86	

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

41 68908 0000000
Report SEMB
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SELPA: San Mateo County (CA)

Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	6,449,856.57	6,422,592.54	
d. Special education unduplicated pupil count	159.00	159.00	
e. Per capita state and local expenditures (Test2c/Test2d)	40,565.14	40,393.66	171.47
If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

	Budget	Comparison Year	
	FY 2025-26	FY 2024-25	Difference
Test 3 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	5,623,629.34	5,994,458.51	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,994,458.51	
Less: Exempt reduction(s) from SECTION 1		460,724.86	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,623,629.34	5,533,733.65	89,895.69
If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only .			

	Budget	Comparison Year	
	FY 2025-26	FY 2024-25	Difference
Test 4 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	5,623,629.34	5,994,458.51	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,994,458.51	
Less: Exempt reduction(s) from SECTION 1		460,724.86	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,623,629.34	5,533,733.65	
b. Special education unduplicated pupil count	159.00	159.00	
c. Per capita local expenditures (Test4a/Test4b)	35,368.74	34,803.36	565.38
If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only .			

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: San Mateo County (CA)

Joyce Shen

Contact Name

Chief Business Official

Title

(650) 342-5193

Telephone Number

jshen@hcsdk8.org

Email Address

Unaudited Actuals
Unaudited Actuals 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Hillsborough City Elementary

San Mateo County

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

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

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

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

IMPORT CHECKS

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.	<u>Passed</u>
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CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
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CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
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CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
--	----------------------

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
--	----------------------

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
--	----------------------

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.	<u>Passed</u>
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CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
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CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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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.	<u>Passed</u>
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CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
---	----------------------

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
---	----------------------

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
---	----------------------

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.	<u>Passed</u>
---	----------------------

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) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
01	7415	(\$9,408.98)
Explanation: The negative balance is unfunded, District-paid statutory benefits when paying out the CSESAP to 10-11 classified employees.		
Total of negative resource balances for Fund 01		(\$9,408.98)

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	7034	8520	(\$4,430.40)
Explanation: The dishwasher grant received in 2024-25 was less by \$4,430.40 than the Accounts Receivable set up in 23-24.			
01	7415	9790	(\$9,408.98)
Explanation: The negative balance is unfunded, District-paid statutory benefits when paying out the CSESAP to 10-11 classified employees.			
13	5310	8660	(\$758.61)
Explanation: Because Fund 13, Resource 5310 is reimbursement based and the District must pay meal vendors before receiving CNIPS reimbursements, this account often incurs negative interest.			

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	7034	(\$4,430.40)
Explanation: The dishwasher grant received in 2024-25 was less by \$4,430.40 than the Accounts Receivable set up in 23-24.		

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

Passed

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.	<u>Passed</u>
DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.	<u>Passed</u>
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.	<u>Passed</u>
ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.	<u>Passed</u>
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.	<u>Passed</u>
IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	<u>Passed</u>
IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
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>

EXPORT VALIDATION CHECKS

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.	<u>Passed</u>
UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Unaudited Actuals

Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Hillsborough City Elementary**San Mateo County**

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
01	7415	(\$9,408.98)
Explanation: The negative balance is unfunded, District-paid statutory benefits when paying out the CSESAP to 10-11 classified employees.		
Total of negative resource balances for Fund 01		(\$9,408.98)

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**

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

FUND	RESOURCE	OBJECT	VALUE
01	7415	9790	(\$9,408.98)

Explanation: The negative balance is unfunded, District-paid statutory benefits when paying out the CSESAP to 10-11 classified employees.

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

Passed

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

Passed

LCFF CALCULATOR

68908

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

NO

is this calculation for a new charter school? (select from drop down list)

District

Projection Type

9/2/2025

Projection Date

LEA: Hillsborough City Elementary

Projection Title: 2024-25 Unaudited Actuals

Created by: Joyce Shen

Email: jshen@hcsdk8.org

Phone: (650) 342-5193

	DATA ONLY - NO CALCULATIONS			PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Hillsborough City Elementary (68908)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(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>				13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Statutory COLA				6.56%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Augmentation/(COLA Suspension)				6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on <small>(2022-23 forward)</small>				\$ 2,813	\$ 3,044	\$ 3,077	\$ 5,545	\$ 5,712	\$ 5,907	\$ 6,103	\$ 6,301
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)				12.74780911%	21.98880689%	49.68656772%					
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)				12.84814107%	22.03836064%	49.68656772%					
Local EPA Accrual				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA Miscellaneous Adjustments (P-2 Certification only)						\$ -					

Hillsborough City Elementary (68908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(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"/>												
(a) TRANSFER OF IN-LIEU PROPERTY TAX												
Note: Charter schools should contact sponsoring district(s) for In-lieu estimate												
I-4	In-Lieu of Property Tax	-	-	-	-	-	-	-	-	-	-	-
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)												
A-1, A-2, A-3	Enrollment	-	-	-	-	-	-	-	-	-	-	-
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-	-	-	-	-	-	-	-	-
C-1	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	0.00%	0.00%	0.00%	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%	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%	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%	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-4	Minimum State Aid Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Hillsborough City Elementary (68908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(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	Estimated Property Taxes (excluding RDA)	\$ 24,932,016	\$ 26,426,376	\$ 27,655,642	\$ 28,881,582	\$ 29,713,485	\$ 30,284,724					
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -								
	Less In-Lieu Property Tax Transfer	\$ (10,119)	\$ (10,294)	\$ (10,515)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 24,921,897	\$ 26,416,082	\$ 27,645,127	\$ 28,881,582	\$ 29,713,485	\$ 30,284,724	\$ -	\$ -	\$ -	\$ -	\$ -
(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 / A-3	District Enrollment	1,268	1,260	1,294	1,263	1,235	1,204	1,204	1,204			
A-2 / A-4	COE Enrollment	-	-	-	-	-						
	Total Enrollment	1,268	1,260	1,294	1,263	1,235	1,204	1,204	1,204	-	-	
B-1 / B-3	District Unduplicated Pupil Count	53	52	50	50	51	51	51	51			
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-	-	-						
	Total Unduplicated Pupil Count	53	52	50	50	51	51	51	51	-	-	
	Single Year Unduplicated Pupil Percentage			3.86%	3.96%	4.13%	4.24%	4.24%	4.24%	0.00%	0.00%	
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage			4.06%	3.98%	3.98%	4.11%	4.20%	4.24%	0.00%	0.00%	

Hillsborough City Elementary (68908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(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	61.14	53.76	53.76	53.76		
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	511.36	511.36	492.29	504.15	484.05	496.93	476.54	476.54	476.54		
	Grades 4-6	453.48	453.48	444.07	446.19	438.59	406.58	388.93	388.93	388.93		
	Grades 7-8	277.01	277.01	276.79	283.09	288.71	283.41	290.74	290.74	290.74		
	Grades 9-12	-	-	-	-	-	-	-	-	-	-	-
	TOTAL CURRENT YEAR ADA	1,241.85	1,241.85	1,213.15	1,233.43	1,211.35	1,186.92	1,156.21	1,156.21	1,156.21	-	-
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)											
	Grades TK-3				0.55	1.66	1.66					
	Grades 4-6				-	-	-	2.00	2.00	2.00		
	Grades 7-8				1.05	0.11	0.11					
	Grades 9-12				-	-	-					
	TOTAL NPS-CDS (Annual)				1.60	1.77	1.77	2.00	2.00	2.00	-	-
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				1,235.03	1,213.12	1,188.69	1,158.21	1,158.21	1,158.21	-	-
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				95.44%	96.05%	96.25%	96.20%	96.20%	96.20%	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-20	Prior year	Source: Principal Apportionment Data Collection, P-2 Attendance School District Form	2019-20 ADA shift (no data reported in 2020-21)*	2020-21 ADA shift (no data reported in 2021-22)*	2021-22 ADA shift reported in 2022-23 PADC ADA report	2022-23 ADA shift reported in 2023-24 PADC ADA report	2023-24 ADA shift reported in 2024-25 PADC ADA report	2024-25 ADA shift reported in 2025-26 PADC ADA report	2025-26 ADA shift reported in 2026-27 PADC ADA report	2026-27 ADA shift reported in 2027-28 PADC ADA report	2027-28 ADA shift reported in 2028-29 PADC ADA report	2028-29 ADA shift reported in 2029-30 PADC ADA report
	Grades TK-3		-	-	-	-	-					
	Grades 4-6		-	-	-	-	-					
	Grades 7-8	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 9-12		-	-	-	-	-					
A-19	Grades TK-3		-	-	-	-	-					
	Grades 4-6		-	-	-	-	-					
	Grades 7-8	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 9-12		-	-	-	-	-					
	Net increase/(decrease) to prior year ADA		-	-	-	-	-	-	-	-	-	-

Hillsborough City Elementary (68908) - 2024-25 Unaudited Actuals								
9/2/2025								
DETAILED ADA CALCULATION	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3	511.36	511.36	492.29	504.15	484.05	496.93	476.54	476.54
Grades 4-6	453.48	453.48	444.07	446.19	438.59	406.58	388.93	388.93
Grades 7-8	277.01	277.01	276.79	283.09	288.71	283.41	290.74	290.74
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,241.85	1,241.85	1,213.15	1,233.43	1,211.35	1,186.92	1,156.21	1,156.21
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,241.85	1,241.85	1,213.15	1,233.43	1,211.35	1,186.92	1,156.21	1,156.21
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	511.36	492.29	504.15	484.05	496.93	476.54	476.54	476.54
Grades 4-6	453.48	444.07	446.19	438.59	406.58	388.93	388.93	388.93
Grades 7-8	277.01	276.79	283.09	288.71	283.41	290.74	290.74	290.74
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,241.85	1,213.15	1,233.43	1,211.35	1,186.92	1,156.21	1,156.21	1,156.21
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,241.85	1,213.15	1,233.43	1,211.35	1,186.92	1,156.21	1,156.21	1,156.21
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA	2028-29 ADA
Grades TK-3	492.29	504.15	484.05	496.93	476.54	476.54	476.54	-
Grades 4-6	444.07	446.19	438.59	406.58	388.93	388.93	388.93	-
Grades 7-8	276.79	283.09	288.71	283.41	290.74	290.74	290.74	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,213.15	1,233.43	1,211.35	1,186.92	1,156.21	1,156.21	1,156.21	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,213.15	1,233.43	1,211.35	1,186.92	1,156.21	1,156.21	1,156.21	-
Net Adjustment to Prior Year ADA for Charter Shift								
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Second prior year charter school shift percentage	-	-	-	-	-	-	-	-
Prior year charter school shift percentage		0%	0%	0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3	505.00	502.60	493.50	495.04	485.84	483.34	476.54	317.69
Grades 4-6	450.34	447.91	442.95	430.45	411.37	394.81	388.93	259.29
Grades 7-8	276.94	278.96	282.86	285.07	287.62	288.30	290.74	193.83
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,232.28	1,229.47	1,219.31	1,210.56	1,184.83	1,166.45	1,156.21	770.81
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,232.28	1,229.47	1,219.31	1,210.56	1,184.83	1,166.45	1,156.21	770.81
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	504.15	484.05	496.93	476.54	476.54	476.54	-	-
Grades 4-6	446.19	438.59	406.58	388.93	388.93	388.93	-	-
Grades 7-8	283.09	288.71	283.41	290.74	290.74	290.74	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,233.43	1,211.35	1,186.92	1,156.21	1,156.21	1,156.21	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,233.43	1,211.35	1,186.92	1,156.21	1,156.21	1,156.21	-	-
Change in LCFF ADA (excludes NSS ADA)	20.28	(22.08)	(24.43)	(30.71)	-	-	(1,156.21)	-
	Increase	Decline	Decline	Decline	No Change	No Change	Decline	No Change

Hillsborough City Elementary (68908) - 2024-25 Unaudited Actuals					9/2/2025			
DETAILED ADA CALCULATION	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	504.15	504.15	493.50	495.04	485.84	483.34	476.54	317.69
Grades 4-6	446.19	446.19	442.95	430.45	411.37	394.81	388.93	259.29
Grades 7-8	283.09	283.09	282.86	285.07	287.62	288.30	290.74	193.83
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1,233.43	1,233.43	1,219.31	1,210.56	1,184.83	1,166.45	1,156.21	770.81
	<i>Current Year</i>	<i>Prior Year</i>	<i>3PY Average</i>	<i>3PY Average</i>	<i>3PY Average</i>	<i>3PY Average</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	0.55	1.66	1.66	-	-	-	-	-
Grades 4-6	-	-	-	2.00	2.00	2.00	-	-
Grades 7-8	1.05	0.11	0.11	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1.60	1.77	1.77	2.00	2.00	2.00	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	504.70	485.71	498.59	476.54	476.54	476.54	-	-
Grades 4-6	446.19	438.59	406.58	390.93	390.93	390.93	-	-
Grades 7-8	284.14	288.82	283.52	290.74	290.74	290.74	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	1,235.03	1,213.12	1,188.69	1,158.21	1,158.21	1,158.21	-	-
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	504.70	505.81	495.16	495.04	485.84	483.34	476.54	317.69
Grades 4-6	446.19	446.19	442.95	432.45	413.37	396.81	388.93	259.29
Grades 7-8	284.14	283.20	282.97	285.07	287.62	288.30	290.74	193.83
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	1,235.03	1,235.20	1,221.08	1,212.56	1,186.83	1,168.45	1,156.21	770.81
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	22.08	32.39	54.35	28.62	10.24	1,156.21	770.81
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	23.58	23.65	61.14	53.76	53.76	53.76	-	-

Hillsborough City Elementary (68908) - 2024-25 Unaudited Actuals										v.26.2		PY3		v.26.2		9/2/2025		PY2													
LOCAL CONTROL FUNDING FORMULA										2022-23		2023-24																			
LCFF ENTITLEMENT CALCULATION																															
Calculation Factors										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage											
										13.26%		0.00%		4.06%		8.22%		0.00%		3.98%											
Current Year										Prior Year																					
										ADA		Base		Grade Span		Supplemental		Concentration		Total											
Grades TK-3										504.70	\$	9,166	\$	953	\$	82	\$	-	\$	5,148,528	505.81	\$	9,919	\$	1,032	\$	87	\$	-	\$	5,583,216
Grades 4-6										446.19		9,304				76		-		4,185,061	446.19		10,069				80		-		4,528,449
Grades 7-8										284.14		9,580				78		-		2,744,164	283.20		10,367				83		-		2,959,304
Grades 9-12										-		11,102		289		92		-		-	-	12,015		312		98		-		-	
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-	-		-		-		-		-		
Total Base, Supplemental, and Concentration Grant											\$	11,499,493	\$	480,979	\$	97,281	\$	-	\$	12,077,753		\$	12,445,750	\$	521,996	\$	103,223	\$	-	\$	13,070,969
NSS Allowance												-								-											
TOTAL BASE										1,235.03	\$	11,499,493	\$	480,979	\$	97,281	\$	-	\$	12,077,753	1,235.20	\$	12,445,750	\$	521,996	\$	103,223	\$	-	\$	13,070,969
ADD ONS:																															
Targeted Instructional Improvement Block Grant																				\$ -											
Home-to-School Transportation (COLA added commencing 2023-24)																				\$ -											
Small School District Bus Replacement Program (COLA added commencing 2023-24)																				\$ -											
Transitional Kindergarten (Commencing 2022-23)										TK ADA		23.58	TK Add-on rate	\$	2,813.00				66,331	TK ADA		23.65	TK Add-on rate	\$	3,044.00					71,991	
ECONOMIC RECOVERY TARGET PAYMENT																				\$ -											
LCFF Entitlement Before Adjustments																				\$ 12,144,084											
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		2022-23 ADA		Minimum State Aid		12-13 Rate		2023-24 ADA		Minimum State Aid											
2012-13 RL/Charter Gen BG adjusted for ADA										\$ 5,070.89		1,235.03		\$ 6,262,701		\$ 5,070.89		1,235.20		\$ 6,263,563											
2012-13 NSS Allowance (deficit)										\$ -				\$ -		\$ -				\$ -											
Minimum State Aid Adjustments																															
Less Current Year Property Taxes/In-Lieu												(24,921,897)						(26,416,082)													
Less Education Protection Account Entitlement												(247,006)								(247,040)											
Subtotal State Aid for Historical RL/Charter General BG										\$ -				\$ -						\$ -											
Categorical Minimum State Aid												172,044								172,044											
Charter School Categorical Block Grant adjusted for ADA																															
Minimum State Aid Guarantee Before Proration Factor										\$ 172,044				\$ 172,044						\$ 172,044											
Proration Factor																				0.00%											
Minimum State Aid Guarantee										\$ 172,044				\$ 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											
ADDITIONAL STATE AID																				\$ 172,044											
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																				\$ 172,044											
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental																				\$ 12,144,084											
Change Over Prior Year																															
LCFF Entitlement Per ADA (excluding Categorical MSA)																				\$ 9,833											
Per-ADA Change Over Prior Year																															
Basic Aid Status (school districts only)																				Basic Aid											
LCFF SOURCES INCLUDING EXCESS TAXES																															
										2022-23						Increase				2023-24											
State Aid										\$ 172,044						0.00%		\$ 172,044													
Education Protection Account										247,006								247,040													
Property Taxes Net of In-Lieu Transfers										24,921,897						6.00%		1,494,185													
Charter In-Lieu Taxes																0.00%															
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										\$ 25,340,947						5.90%		1,494,185													
																		\$ 26,835,166													

Hillsborough City Elementary (68908) - 2024-25 Unaudited Actuals										v.26.2		PY1		v.26.2		9/2/2025		CY																							
LOCAL CONTROL FUNDING FORMULA										2024-25						2025-26																									
LCFF ENTITLEMENT CALCULATION																																									
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage																					
Calculation Factors										1.07%		0.00%		3.98%		2.30%		0.00%		4.11%																					
3PY Average																3PY Average																									
										ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total																				
Grades TK-3										495.16	\$	10,025	\$	1,043	\$	88	\$	-	\$	5,524,055	495.04	\$	10,256	\$	1,067	\$	93	\$	-	\$	5,651,414										
Grades 4-6										442.95		10,177			81	-		4,543,785	432.45		10,411			86	-		4,539,245														
Grades 7-8										282.97		10,478			83	-		2,988,561	285.07		10,719			88	-		3,080,783														
Grades 9-12										-		12,144		316	99	-	-	-	-		12,423		323		105	-	-	-													
Subtract Necessary Small School ADA and Funding										-		-		-		-	-	-	-		-		-		-	-	-														
Total Base, Supplemental, and Concentration Grant											\$	12,436,841	\$	516,452	\$	103,108	\$	-	\$	13,056,401		\$	12,635,032	\$	528,208	\$	108,202	\$	-	\$	13,271,442										
NSS Allowance												-					-	-		-		-					-	-													
TOTAL BASE										1,221.08	\$	12,436,841	\$	516,452	\$	103,108	\$	-	\$	13,056,401	1,212.56	\$	12,635,032	\$	528,208	\$	108,202	\$	-	\$	13,271,442										
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	61.14	TK Add-on rate	\$	3,077.00			188,128	TK ADA	53.76	TK Add-on rate	\$	5,545.00			298,099																
ECONOMIC RECOVERY TARGET PAYMENT																				-																					
LCFF Entitlement Before Adjustments																				\$ 13,244,529																					
Miscellaneous Adjustments																				-																					
ADJUSTED LCFF ENTITLEMENT																				\$ 13,244,529																					
Local Revenue (including RDA)																				(27,645,127)																					
Gross State Aid																				\$ -																					
Education Protection Account Entitlement																				(244,216)																					
Net State Aid																				\$ -																					
MINIMUM STATE AID CALCULATION																																									
										12-13 Rate		2024-25 ADA		Minimum State Aid		12-13 Rate		2025-26 ADA		Minimum State Aid																					
2012-13 RL/Charter Gen BG adjusted for ADA										\$	5,070.89	1,221.08	\$	6,191,962	\$	5,070.89	1,212.56	\$	6,148,758																						
2012-13 NSS Allowance (deficit)										\$	-		-	\$	-		-																								
Minimum State Aid Adjustments																				-																					
Less Current Year Property Taxes/In-Lieu																				(27,645,127)																					
Less Education Protection Account Entitlement																				(244,216)																					
Subtotal State Aid for Historical RL/Charter General BG																				\$ -																					
Categorical Minimum State Aid																				172,044																					
Charter School Categorical Block Grant adjusted for ADA																				-																					
Minimum State Aid Guarantee Before Proration Factor																				\$ 172,044																					
Proration Factor																				0.00%																					
Minimum State Aid Guarantee																				\$ 172,044																					
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																									
LCFF Entitlement																				-																					
Minimum State Aid plus Property Taxes including RDA																				-																					
Offset																				-																					
Minimum State Aid Prior to Offset																				-																					
Total Minimum State Aid with Offset																				-																					
State Aid Before Additional State Aid																				\$ 172,044																					
ADDITIONAL STATE AID																				\$ 172,044																					
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																				\$ 172,044																					
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple																				\$ 13,244,529																					
Change Over Prior Year																				0.77%										101,569	2.45%										325,012
LCFF Entitlement Per ADA (excluding Categorical MSA)																				10,847										11,191											
Per-ADA Change Over Prior Year																				1.95%										207	3.17%										344
Basic Aid Status (school districts only)																				Basic Aid										Basic Aid											
LCFF SOURCES INCLUDING EXCESS TAXES																																									
										Increase		2024-25		Increase		2025-26																									
State Aid										0.00%	-	\$	172,044	0.00%	-	\$	172,044																								
Education Protection Account																				244,216																					
Property Taxes Net of In-Lieu Transfers										4.65%	1,229,045	27,645,127	4.47%	1,236,455	28,881,582																										
Charter In-Lieu Taxes										0.00%	-	-	0.00%	-	-																										
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										4.58%	1,229,045	\$ 28,061,387	4.41%	1,236,455	\$ 29,296,138																										

Hillsborough City Elementary (68908) - 2024-25 Unaudited Actuals										v.26.2			CY1			v.26.2			CY2									
LOCAL CONTROL FUNDING FORMULA										2026-27						2027-28												
LCFF ENTITLEMENT CALCULATION																												
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage								
Calculation Factors										3.02%		0.00%		4.20%		3.42%		0.00%		4.24%								
3PY Average										ADA		Base		Grade Span		Supplemental		Concentration		Total								
Grades TK-3										485.84	\$	10,566	\$	1,099	\$	98	\$	-	\$	5,714,930								
Grades 4-6										413.37		10,725				90		-		4,470,634								
Grades 7-8										287.62		11,043				93		-		3,202,868								
Grades 9-12										-		12,798		333		110		-		-								
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-								
Total Base, Supplemental, and Concentration Grant											\$	12,742,966	\$	533,939	\$	111,527	\$	-	\$	13,388,432								
NSS Allowance												-								-								
TOTAL BASE										1,186.83	\$	12,742,966	\$	533,939	\$	111,527	\$	-	\$	13,388,432								
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		53.76	TK Add-on rate	\$	5,712.00		307,077				TK ADA		53.76	TK Add-on rate	\$	5,907.00		317,560
ECONOMIC RECOVERY TARGET PAYMENT																												
LCFF Entitlement Before Adjustments																										\$	13,695,509	
Miscellaneous Adjustments																											-	
ADJUSTED LCFF ENTITLEMENT																										\$	13,695,509	
Local Revenue (including RDA)																											(29,713,485)	
Gross State Aid																										\$	-	
Education Protection Account Entitlement																											(237,366)	
Net State Aid																										\$	-	
MINIMUM STATE AID CALCULATION																												
										12-13 Rate		2026-27 ADA		Minimum State Aid		12-13 Rate		2027-28 ADA		Minimum State Aid								
2012-13 RL/Charter Gen BG adjusted for ADA										\$	5,070.89		1,186.83		\$	6,018,284		\$	5,070.89		1,168.45		\$	5,925,081				
2012-13 NSS Allowance (deficit)										\$	-				-		\$	-				-		-				
Minimum State Aid Adjustments															-						-		-					
Less Current Year Property Taxes/In-Lieu															(29,713,485)						(30,284,724)		-					
Less Education Protection Account Entitlement															(237,366)						(233,690)		-					
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										\$ 13,695,509						\$ 13,956,870												
Change Over Prior Year												0.93%		125,968					1.91%		261,361							
LCFF Entitlement Per ADA (excluding Categorical MSA)															11,540							11,945						
Per-ADA Change Over Prior Year												3.12%		349					3.51%		405							
Basic Aid Status (school districts only)															Basic Aid						Basic Aid							
LCFF SOURCES INCLUDING EXCESS TAXES																												
										Increase		2026-27		Increase		2027-28												
State Aid										0.00%		-	\$	172,044	0.00%		-	\$	172,044									
Education Protection Account														237,366					233,690									
Property Taxes Net of In-Lieu Transfers										2.88%		831,903		29,713,485	1.92%		571,240		30,284,724									
Charter In-Lieu Taxes										0.00%		-		-	0.00%		-		-									
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										2.84%		831,903		\$ 30,122,895	1.90%		571,240		\$ 30,690,458									

Hillsborough City Elementary (68908) - 2024-25 Unaudited Actuals						9/2/25				
EDUCATION PROTECTION ACCOUNT										
	Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated* 2023-24	CDE P-2 Certification* 2024-25	Calculated* 2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	1,235.03	1,235.24	1,235.20	1,221.08	1,221.08	1,212.56	1,186.83	1,168.45	1,156.21	770.81
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 247,006	\$ 247,048	\$ 247,040	\$ 244,216	\$ 244,216	\$ 242,512	\$ 237,366	\$ 233,690	\$ 231,242	\$ 154,162
EPA PROPORTIONATE SHARE CAP										
B3,B7 2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 6,165.84		\$ 6,672.67	\$ 6,744.07	\$ 6,744.07	\$ 6,899.18	\$ 7,107.54	\$ 7,350.62	\$ 7,593.93	\$ 7,840
B4, B8 Current Year Funded ADA, excluding NSS	1,235.03		1,235.20	1,221.08	1,221.08	1,212.56	1,186.83	1,168.45	1,156.21	770.81
B-11 2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	100.80		109.09	110.26	110.26	112.80	115.39	118.04	120.75	123.53
B-12 Current Year Funded ADA, including NSS	1,235.03		1,235.20	1,221.08	1,221.08	1,212.56	1,186.83	1,168.45	1,156.21	770.81
B9+B13 Adjusted Total Revenue Limit	\$ 7,739,488		\$ 8,376,830	\$ 8,369,685	\$ 8,369,685	\$ 8,502,447	\$ 8,572,390	\$ 8,726,756	\$ 8,919,790	\$ 6,138,345
B10,B14 Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 7,739,488	\$ 8,377,101	\$ 8,376,830	\$ 8,369,685	\$ 8,369,685	\$ 8,502,447	\$ 8,572,390	\$ 8,726,756	\$ 8,919,790	\$ 6,138,345
B-17 Local Revenue/In-Lieu of Property Taxes	\$ 24,921,897	\$ 26,390,191	\$ 26,416,082	\$ 27,686,373	\$ 27,645,127	\$ 28,881,582	\$ 29,713,485	\$ 30,284,724	\$ -	\$ -
B-18 EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,919,790	\$ 6,138,345
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$7,739,488	\$ 8,377,101	\$8,376,830	\$8,369,685	\$8,369,685	\$8,502,447	\$8,572,390	\$8,726,756	\$8,919,790	\$6,138,345
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)		21.98880689%		49.68656772%		0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 994,380	\$ 1,842,025	\$ 1,846,116	\$ 4,158,609	\$ 4,158,609	\$ -	\$ -	\$ -	\$ -	\$ -
EPA ENTITLEMENT										
D-1 EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	\$ 247,006	\$ 247,048	\$ 247,040	\$ 244,216	\$ 244,216	\$ 242,512	\$ 237,366	\$ 233,690	\$ 231,242	\$ 154,162
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	247,006	247,048	247,040	244,216	244,216	242,512	237,366	233,690	231,242	154,162
D-4 Prior Year Annual Adjustment	8	\$ 56	56	\$ (8)	(8)	-				
D-5 P2 Entitlement Net of PY Adjustment	247,014	\$ 247,104	247,096	\$ 244,208	244,208	242,512	237,366	233,690	231,242	154,162
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	12.84814107%	22.03836064%	22.03836064%	49.68656772%	49.68656772%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)		\$ 247,040		\$ 244,216		242,512	237,366	233,690	231,242	154,162

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

Hillsborough City Elementary (68908) - 2024-25 Unaudited Actuals								
9/2/2025								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
General Assumptions								
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	1,294	1,263	1,235	1,204	1,204	1,204	-	-
Unduplicated Pupil Count (UPC)	50	50	51	51	51	51	-	-
Unduplicated Pupil Percentage (UPP)	4.06%	3.98%	3.98%	4.11%	4.20%	4.24%	0.00%	0.00%
Current Year LCFF Average Daily Attendance (ADA)	1,235.03	1,213.12	1,188.69	1,158.21	1,158.21	1,158.21	-	-
Funded LCFF ADA	1,235.03	1,235.20	1,221.08	1,212.56	1,186.83	1,168.45	1,156.21	770.81
LCFF ADA Funding Method	Current Year	Prior Year	3PY Average	3PY Average	3PY Average	3PY Average	Prior Year	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
LCFF Entitlement Summary								
Base Grant	\$11,499,493	\$12,445,750	\$12,436,841	\$12,635,032	\$12,742,966	\$12,975,547	\$13,266,850	\$9,131,121
Grade Span Adjustment	480,979	521,996	516,452	528,208	533,939	549,074	559,458	385,040
<i>Adjusted Base Grant</i>	\$11,980,472	\$12,967,746	\$12,953,293	\$13,163,240	\$13,276,905	\$13,524,621	\$13,826,308	\$9,516,161
Supplemental Grant	97,281	103,223	103,108	108,202	111,527	114,689	-	-
Concentration Grant	-	-	-	-	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$12,077,753	\$13,070,969	\$13,056,401	\$13,271,442	\$13,388,432	\$13,639,310	\$13,826,308	\$9,516,161
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	66,331	71,991	188,128	298,099	307,077	317,560	-	-
Total Allowance and Add-On Amounts	\$66,331	\$71,991	\$188,128	\$298,099	\$307,077	\$317,560	\$-	\$-
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$12,144,084	\$13,142,960	\$13,244,529	\$13,569,541	\$13,695,509	\$13,956,870	\$13,826,308	\$9,516,161
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 12,144,084	\$ 13,142,960	\$ 13,244,529	\$ 13,569,541	\$ 13,695,509	\$ 13,956,870	\$ 13,826,308	\$ 9,516,161
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 9,833	\$ 10,640	\$ 10,847	\$ 11,191	\$ 11,540	\$ 11,945	\$ 11,958	\$ 12,346
Additional State Aid	172,044	172,044	172,044	172,044	172,044	172,044	-	-
Total LCFF Entitlement with Additional State Aid	12,316,128	13,315,004	13,416,573	13,741,585	13,867,553	14,128,914	13,826,308	9,516,161
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$ 24,921,897	\$ 26,416,082	\$ 27,645,127	\$ 28,881,582	\$ 29,713,485	\$ 30,284,724	\$ -	\$ -
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$ 247,006	\$ 247,040	\$ 244,216	\$ 242,512	\$ 237,366	\$ 233,690	\$ 231,242	\$ 154,162
Net State Aid (<i>excludes Additional State Aid</i>)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,595,066	\$ 9,361,999
Additional State Aid	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ -	\$ -
Total Funding Sources	\$ 25,340,947	\$ 26,835,166	\$ 28,061,387	\$ 29,296,138	\$ 30,122,895	\$ 30,690,458	\$ 13,826,308	\$ 9,516,161

Hillsborough City Elementary (68908) - 2024-25 Unaudited Actuals									
9/2/2025									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
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	\$ 13,595,066	\$ 9,361,999	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 247,006	\$ 247,040	\$ 244,216	\$ 242,512	\$ 237,366	\$ 233,690	\$ 231,242	\$ 154,162	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 8	\$ 56	\$ (8)	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)									
Property Taxes (Object 8021 to 8089)	\$ 24,932,016	\$ 26,426,376	\$ 27,655,642	\$ 28,881,582	\$ 29,713,485	\$ 30,284,724	\$ -	\$ -	
% Change		5.9937%	4.6517%	4.4329%	2.8804%	1.9225%	-100.0000%	0.0000%	
In-Lieu of Property Taxes (Object Code 8096)	(10,119)	(10,294)	(10,515)	-	-	-	-	-	
Entitlement and Source Reconciliation									
Basic Aid/Excess Tax District Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 12,144,084	\$ 13,142,960	\$ 13,244,529	\$ 13,569,541	\$ 13,695,509	\$ 13,956,870	\$ 13,826,308	\$ 9,516,161	
Additional State Aid	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ 247,006	\$ 247,040	\$ 244,216	\$ 242,512	\$ 237,366	\$ 233,690	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ 12,777,813	\$ 13,273,122	\$ 14,400,598	\$ 15,312,041	\$ 16,017,976	\$ 16,327,854	\$ -	\$ -	
Total Funding Sources	\$ 25,340,947	\$ 26,835,166	\$ 28,061,387	\$ 29,296,138	\$ 30,122,895	\$ 30,690,458	\$ 13,826,308	\$ 9,516,161	
LCAP Percentage to Increase or Improve Services Calculation									
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 12,218,847	\$ 13,211,781	\$ 13,313,465	\$ 13,633,383	\$ 13,756,026	\$ 14,014,225	\$ 13,826,308	\$ 9,516,161	
Supplemental and Concentration Grant funding in the LCAP year	\$ 97,281	\$ 103,223	\$ 103,108	\$ 108,202	\$ 111,527	\$ 114,689	\$ -	\$ -	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services	0.80%	0.78%	0.77%	0.79%	0.81%	0.82%	0.00%	0.00%	

Hillsborough City Elementary (68908) - 2024-25 Unaudited Actuals									
9/2/2025									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
Necessary Small School Allowance by School									
District Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-	-
District Funded NSS ADA	-	-	-	-	-	-	-	-	-
District NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
NSS #1									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
NSS #2									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
NSS #3									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
NSS #4									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
NSS #5									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Hillsborough City Elementary (68908) - 2024-25 Unaudited Actuals										9/2/2025
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30		
PER-ADA FUNDING LEVELS										
Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$ 10,201.17	\$ 11,038.17	\$ 11,156.10	\$ 11,416.08	\$ 11,762.99	\$ 12,165.29	\$ 12,463.00	\$ 12,867.00		
Grades 4-6	\$ 9,379.55	\$ 10,149.15	\$ 10,258.01	\$ 10,496.58	\$ 10,815.09	\$ 11,186.06	\$ 11,459.00	\$ 11,830.00		
Grades 7-8	\$ 9,657.79	\$ 10,449.52	\$ 10,561.40	\$ 10,807.11	\$ 11,135.76	\$ 11,517.85	\$ 11,799.00	\$ 12,181.00		
Grades 9-12	\$ 11,483.49	\$ 12,425.12	\$ 12,559.18	\$ 12,850.77	\$ 13,241.30	\$ 13,695.16	\$ 14,030.00	\$ 14,484.00		
Base Grants										
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927	\$ 11,289	\$ 11,655		
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830		
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181		
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236	\$ 13,674	\$ 14,117		
Grade Span Adjustment										
Grades TK-3	\$ 953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136	\$ 1,174	\$ 1,212		
Grades 9-12	\$ 289	\$ 312	\$ 316	\$ 323	\$ 333	\$ 344	\$ 356	\$ 367		
Prorated Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$ 10,119	\$ 10,951	\$ 11,068	\$ 11,323	\$ 11,665	\$ 12,063	\$ 12,463	\$ 12,867		
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830		
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181		
Grades 9-12	\$ 11,391	\$ 12,327	\$ 12,460	\$ 12,746	\$ 13,131	\$ 13,580	\$ 14,030	\$ 14,484		
Prorated Base Grants										
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927	\$ 11,289	\$ 11,655		
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830		
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181		
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236	\$ 13,674	\$ 14,117		
Prorated Grade Span Adjustment										
Grades TK-3	\$ 953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136	\$ 1,174	\$ 1,212		
Grades 9-12	\$ 289	\$ 312	\$ 316	\$ 323	\$ 333	\$ 344	\$ 356	\$ 367		
Supplemental Grant										
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%		
Grades TK-3	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,265	\$ 2,333	\$ 2,413	\$ 2,493	\$ 2,573		
Grades 4-6	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,082	\$ 2,145	\$ 2,218	\$ 2,292	\$ 2,366		
Grades 7-8	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,144	\$ 2,209	\$ 2,284	\$ 2,360	\$ 2,436		
Grades 9-12	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,549	\$ 2,626	\$ 2,716	\$ 2,806	\$ 2,897		
Actual - 1.00 ADA, Local UPP as follows:										
Grades TK-3	4.06%	3.98%	3.98%	4.11%	4.20%	4.24%	0.00%	0.00%		
Grades 4-6	\$ 82	\$ 87	\$ 88	\$ 93	\$ 98	\$ 102	\$ -	\$ -		
Grades 7-8	\$ 76	\$ 80	\$ 81	\$ 86	\$ 90	\$ 94	\$ -	\$ -		
Grades 9-12	\$ 78	\$ 83	\$ 83	\$ 88	\$ 93	\$ 97	\$ -	\$ -		
Grades 9-12	\$ 92	\$ 98	\$ 99	\$ 105	\$ 110	\$ 115	\$ -	\$ -		
Concentration Grant (>55% population)										
Maximum - 1.00 ADA, 100% UPP	65%	65%	65%	65%	65%	65%	65%	65%		
Grades TK-3	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,360	\$ 7,582	\$ 7,841	\$ 8,101	\$ 8,364		
Grades 4-6	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,767	\$ 6,971	\$ 7,210	\$ 7,448	\$ 7,690		
Grades 7-8	\$ 6,227	\$ 6,739	\$ 6,811	\$ 6,967	\$ 7,178	\$ 7,424	\$ 7,669	\$ 7,918		
Grades 9-12	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,285	\$ 8,535	\$ 8,827	\$ 9,120	\$ 9,415		
Actual - 1.00 ADA, Local UPP >55% as follows:										
Grades TK-3	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
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

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Local Property Taxes (w/out RDA)	\$ 24,932,016	\$ 26,426,376	\$ 27,655,642	\$ 28,881,582	\$ 29,713,485	\$ 30,284,724	\$ -	\$ -
District LCFF ADA	1,235.03	1,235.20	1,221.08	1,212.56	1,186.83	1,168.45	1,156.21	770.81
Total Charter LCFF ADA	1.00	0.94	0.95	-	-	-	-	-
Total LCFF ADA	1,236.03	1,236.14	1,222.03	1,212.56	1,186.83	1,168.45	1,156.21	770.81
Property Taxes per ADA	\$ 20,171.04	\$ 21,378.14	\$ 22,630.90	\$ 23,818.68	\$ 25,036.01	\$ 25,918.72	\$ -	\$ -
Funding Method:								
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	10,119	10,294	10,515	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	\$ 10,119	\$ 10,294	\$ 10,515	\$ -	\$ -	\$ -	\$ -	\$ -

Prior Year Basic Aid Status Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid

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

Hillsborough City Elementary (68908) - 2024-25 Unaudited Actuals

Charts and Graphs

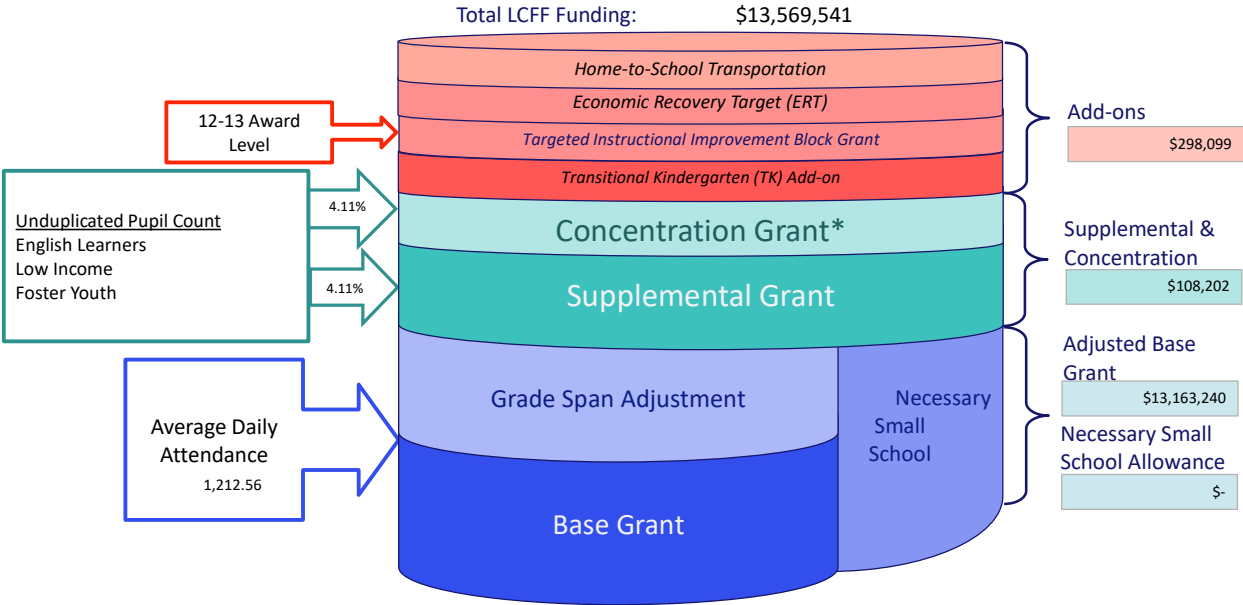
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for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

2025-26

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

Components of LCFF Entitlement

	2025-26	
Base Grant	\$ 12,635,032	1,212.56 ADA
Grade Span Adjustment	\$ 528,208	\$ 13,163,240 Adjusted Base Grant
Supplemental Grant	\$ 108,202 4.11%	
Concentration Grant	\$ - 4.11%	\$ 108,202 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	\$ -	\$ 298,099 Add-ons
Add-on Economic Recovery Target	\$ -	
Add-on: Transitional Kindergarten	\$ 298,099	
Total	\$ 13,569,541	\$ 13,569,541



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

Supplemental Grant Calculation-EC 42238.02 (e)

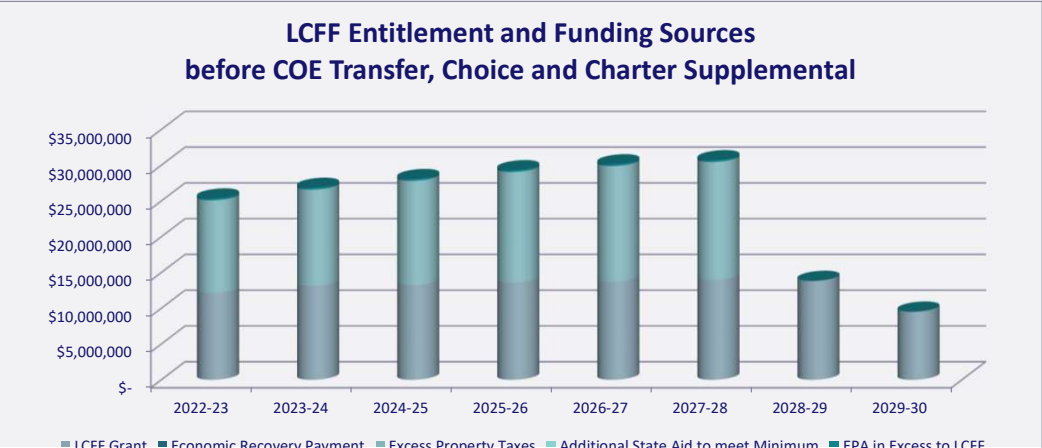
Charts and Graphs

Concentration Grant Calculation-EC 42238.02 (f)									
2025-26		Maximum					Effective Concentration Grant Rate $f = (a+b) \times c \times e$	ADA g	Concentration Grant $h = f \times g$
		Base Grant a	Grade Span Adjustment b	Concentration Grant Factor c	Concentration Grant Rate per ADA (100% UPP) $d = (a+b) \times c \times 45\%$	Unduplicated Pupil Percentage greater than 55% $e = UPP - 55\%$			
	*Grades TK-3	\$ 10,256	\$ 1,067	65.00%	\$ 3,311.98	0.00%	\$ -	495.04	-
	Grades 4-6	\$ 10,411	-	65.00%	\$ 3,045.22	0.00%	\$ -	432.45	-
	Grades 7-8	\$ 10,719	-	65.00%	\$ 3,135.31	0.00%	\$ -	285.07	-
	*Grades 9-12	\$ 12,423	\$ 323	65.00%	\$ 3,728.21	0.00%	\$ -	-	-
	<i>*Base Grant + Grade Span</i>								\$ -

Hillsborough City Elementary (68908) - 2024-25 Unaudited Actuals

Charts and Graphs

	Funding Sources									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30		
Excess Property Taxes	\$ 12,949,857	\$ 13,445,166	\$ 14,572,642	\$ 15,484,085	\$ 16,190,020	\$ 16,499,898	\$ -	\$ -		
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
EPA in Excess to LCFF	\$ 247,006	\$ 247,040	\$ 244,216	\$ 242,512	\$ 237,366	\$ 233,690	\$ -	\$ -		
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
LCFF Grant	\$ 12,144,084	\$ 13,142,960	\$ 13,244,529	\$ 13,569,541	\$ 13,695,509	\$ 13,956,870	\$ 13,826,308	\$ 9,516,161		
Total General Purpose Funding	\$ 25,340,947	\$ 26,835,166	\$ 28,061,387	\$ 29,296,138	\$ 30,122,895	\$ 30,690,458	\$ 13,826,308	\$ 9,516,161		

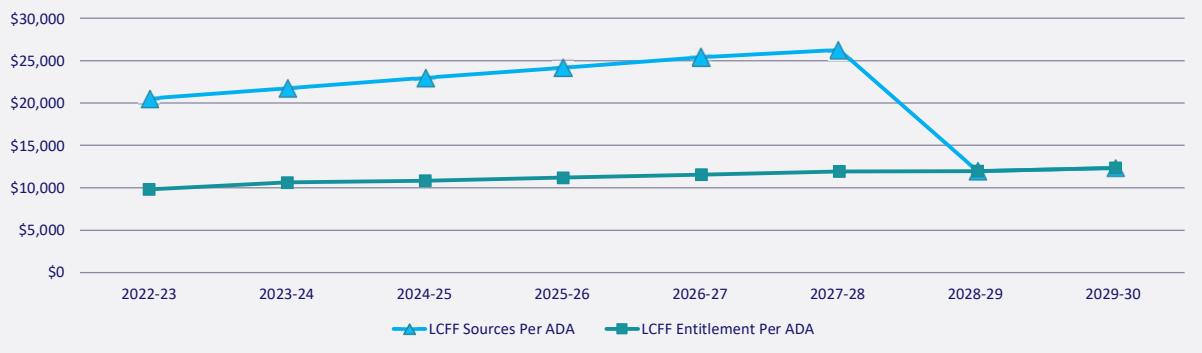


Hillsborough City Elementary (68908) - 2024-25 Unaudited Actuals

Charts and Graphs

LCFF Grant Economic Recovery Payment Excess Property Taxes Additional State Aid to meet minimum LCFF in excess to LCFF

LCFF Entitlement per ADA									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
Funded ADA (LCFF & NSS)	1,235.03	1,235.20	1,221.08	1,212.56	1,186.83	1,168.45	1,156.21	770.81	
LCFF Sources per ADA, including NSS	\$ 20,518.49	\$ 21,725.36	\$ 22,980.79	\$ 24,160.57	\$ 25,380.97	\$ 26,265.96	\$ 11,958.30	\$ 12,345.66	
Net Dollar Change per ADA		\$ 1,206.87	\$ 1,255.43	\$ 1,179.77	\$ 1,220.40	\$ 884.99	\$ (14,307.66)	\$ 387.36	
Net Percent Change		5.88%	5.78%	5.13%	5.05%	3.49%	-54.47%	3.24%	
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 9,833.03	\$ 10,640.35	\$ 10,846.57	\$ 11,190.82	\$ 11,539.57	\$ 11,944.77	\$ 11,958.30	\$ 12,345.66	
Net Change per ADA		\$ 807.32	\$ 206.22	\$ 344.25	\$ 348.75	\$ 405.20	\$ 13.53	\$ 387.36	
Net Percent Change		8.21%	1.94%	3.17%	3.12%	3.51%	0.11%	3.24%	



Student Summary, excluding COE								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Enrollment	1,294	1,263	1,235	1,204	1,204	1,204	-	-
Unduplicated Pupil Count (UPC)	50	50	51	51	51	51	-	-
Average Daily Attendance (ADA)	1,235.03	1,213.12	1,188.69	1,158.21	1,158.21	1,158.21	-	-

