

HILLSBOROUGH CITY SCHOOL DISTRICT

2025-26 First Interim Budget

September 10, 2025

SCHOOLS

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376 BARBARA WAY
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2600 RALSTON AVENUE
KEITH ROCHA, PRINCIPAL



EXECUTIVE SUMMARY

Districts are required under Ed Code Section 42130 to present interim financial reports twice each fiscal year to the Board of Trustees so the Board may certify if the District will be able to meet its financial obligations for the remainder of the fiscal year and two subsequent years.

The following reports are provided to assist in making this positive certification: 2025-26 First Interim Report of General Fund Summary with Actuals as of October 31, 2025; summary of changes made from the 2025-26 Adopted Budget, General Fund Multiyear Projections for fiscal years 2026-27 and 2027-28, as well as Cash Flow projections.

Budget Revision on Revenues

Per San Mateo County Office of Assessor Public Release dated July 3, 2025, the county-wide 2025-26 local assessment roll increased by 5.12%. Hillsborough's increase at that time was projected to be 4.47%. However, based on the county's 25-26 Estimated Property Taxes Report, the District's Combined Property Taxes increase is only 4.17%, a decrease by \$86,376 from the 4.43% assumption in the Adopted Budget. This interim budget projects 3.43% Assessed Value increase into 2026-27 (as of 11/30/2025), then 2.0% increase into 2027-28.

The District has received \$219,118 one-time Student Support and Professional Development Discretionary Block Grant (SSPDBG), reflected as an increase of state revenues. Prop 28 advanced apportionment is \$18,395 over what's in the Adopted Budget.

In the past two years, Hillsborough Recreation contributed a total of \$400K toward the Crocker Turf field project. As the District plans to restructure the field as a natural grass field with much improved drainage, the District has returned the \$400K to HREC. Adding the reversal of the \$100K anticipated in the Adopted Budget, a total of \$500K was reduced in the local revenues budget.

Budget Revision on Expenditures

Based on Position Control and the year to day payroll encumbrances, Certificated Salaries were adjusted down by \$155,304 but Classified Salaries were adjusted up by \$50,703. The 1st Interim Budget also reduced employee benefits budget by \$342,597, a big portion of which was due to a decrease of Workers' Compensation Employer Rate from 1.4573% from May to 1.0446% in June, a reduction of 40%, after the District adopted its 25-26 budget.

The 1st Interim budget also increased \$81K for Crocker staff devices, per the District's 4-year device replacement cycles. The actual increase is still subject to change, depending on if purchases will be made by June 30, 2026 or after. The \$1 million Superintendent Discretionary Fund from HSF, tier 2 allocation of \$333,000 also allowed the District to invest \$94,795 so far in the Grade 4-5 music instruments. There is also an increase of \$186,332 in Special Ed Contracted Services.

Interfund transfer from the General Fund 01 to Fund 20 OPEB increased from \$35,000 in the Adopted Budget to \$67,911, as 10% of the surplus from the 2024-25 Actuals.

Reserves and Recommendation

In summary, the District's General Fund revenues decreased by \$342,300 but expenditures only decreased by \$28,923; coupled with the increased transfer of \$32,911 to Fund 20, the General Fund surplus was reduced by \$346,288 from the Adopted Budget. This 25-26 1st Interim Budget revision and General Fund Multi-Year Projection were made with no compensation increases in the two outer years. The District will be able to fulfil its financial obligations for the remainder of this year as well as two subsequent years.

It is recommended the Board approve the 2025-26 1st Interim Budget with a Positive Certification.

HILLSBOROUGH CITY SCHOOL DISTRICT

2025-26 First Interim Budget



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Assumptions

- ❖ 2024-25 increase to 2025-26 changed from 4.49% per Assessor's 7/3/25 Public Release to 4.17% per 25-26 Estimated Property Taxes
- ❖ 2025-26 3.43% increase into 2026-27
- ❖ 2026-27 2.00% increase into 2027-28

San Mateo County Assessed Value Increases

School Dist	2026	2025	2024
Tax Account Desc	Chg	Chg	Chg
GENERAL TAX RATE	2.69%	5.12%	5.66%
BAYSHORE ELEMENTARY GENERAL PURPOSE	2.34%	7.26%	3.34%
BELMONT ELEMENTARY GENERAL PURPOSE	2.65%	5.47%	5.04%
BRISBANE ELEM GENRL PURPOSE	2.08%	5.38%	8.95%
BURLINGAME ELEM GENRL PURPOSE	2.45%	6.91%	8.13%
HILLSBOROUGH ELEM GENRL PURP	3.43%	4.47%	4.88%
JEFFERSON ELEM GENRL PURPOSE	2.78%	3.56%	7.64%
PACIFICA SCHOOL DISTRICT GEN PUR	2.99%	4.48%	4.52%
LAS LOMITAS ELEM GNRL PURPOSE	2.71%	5.58%	4.89%
MENLO PARK CITY ELEM GENL PUR	2.43%	5.46%	5.42%
MILLBRAE ELEM GENRL PURPOSE	3.10%	7.07%	7.05%
PORTOLA VALLEY ELEM GENL PUR	2.97%	5.00%	5.08%
RAVENSWOOD ELEM GENRL PURPOSE	2.42%	6.00%	3.60%
REDWOOD CITY ELEM GENL PUR	2.55%	4.55%	4.74%
SAN BRUNO PARK ELEM GENL PUR	3.66%	4.78%	5.48%
SAN CARLOS ELEM GENRL PURPOSE	2.86%	6.34%	5.21%
SAN MATEO CITY ELEM GENL PUR	2.72%	3.66%	4.52%
WOODSIDE ELEM GENRL PURPOSE	2.97%	7.25%	6.96%
BLMT REDWOOD SHORES SCH. FAC. IMP. DIS	2.21%	4.35%	3.28%
JEFFERSON HIGH GENRL PURPOSE	2.69%	4.29%	6.81%
SAN MATEO HIGH GENRL PURPOSE	2.89%	4.72%	5.48%
SEQUOIA HIGH GENRL PURPOSE	2.62%	5.38%	4.99%
CABRILLO UNIFIED GEN PUR	2.65%	4.39%	3.64%
LA HONDA-PESCADERO UN GEN PUR	3.28%	3.73%	0.94%
SO SAN FRAN UNIFIED GENL PUR	2.29%	6.32%	9.00%
SM JR COLLEGE GEN PUR	2.69%	5.12%	5.66%

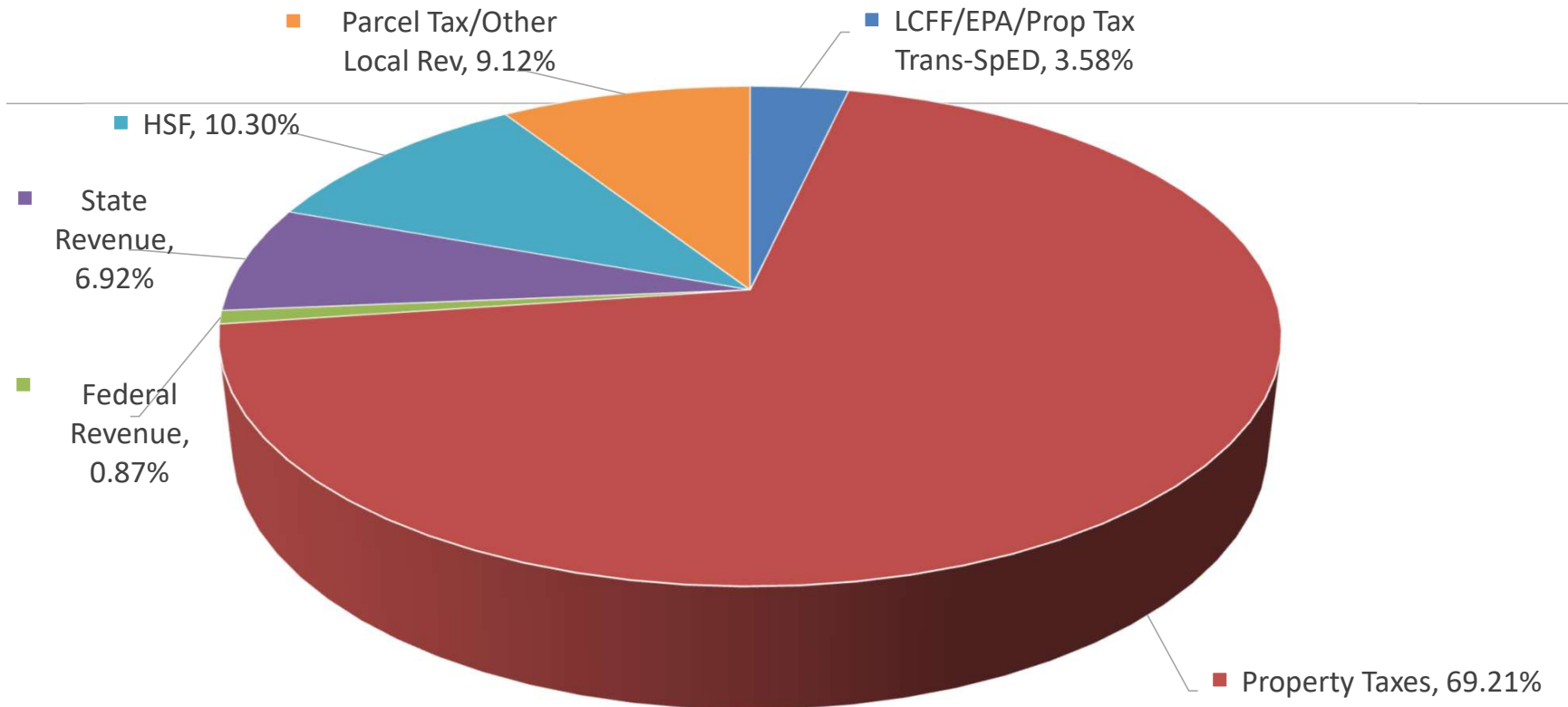
Revisions from 2025-26 Adopted Budget to 1st Interim Budget

	25-26 Budget (A)	25-26 1st Interim Budget (B)	Budget Revision (B)-(A)
Revenues			
Property Taxes/EPA/LCFF	30,395,715	30,274,586	(121,128)
Federal Revenue	365,698	361,625	(4,073)
State Revenue	2,602,440	2,878,885	276,444
Local Revenue	8,569,638	8,076,095	(493,543)
Total Revenue	41,933,492	41,591,192	(342,300)
Expenditure			
Certificated Salaries	19,025,574	18,870,271	(155,304)
Classified Salaries	5,264,603	5,315,305	50,703
Employee Benefits	10,496,095	10,153,498	(342,597)
Books & Supplies	1,479,831	1,626,772	146,941
Services & Operating Expenditures	4,581,536	4,836,415	254,879
Capital Outlay	65,000	81,455	16,455
Other Outgo	185,055	185,055	
Total Expenditures	41,097,695	41,068,772	(28,923)
Surplus/Deficit	835,797	522,420	(313,377)
Transfer from Fund 40	80,000	80,000	
Transfer to Fund 13	(102,822)	(102,822)	
Transfer to Fund 20	(35,000)	(67,911)	(32,911)
Net Change in Fund Balance	777,975	431,687	(346,288)

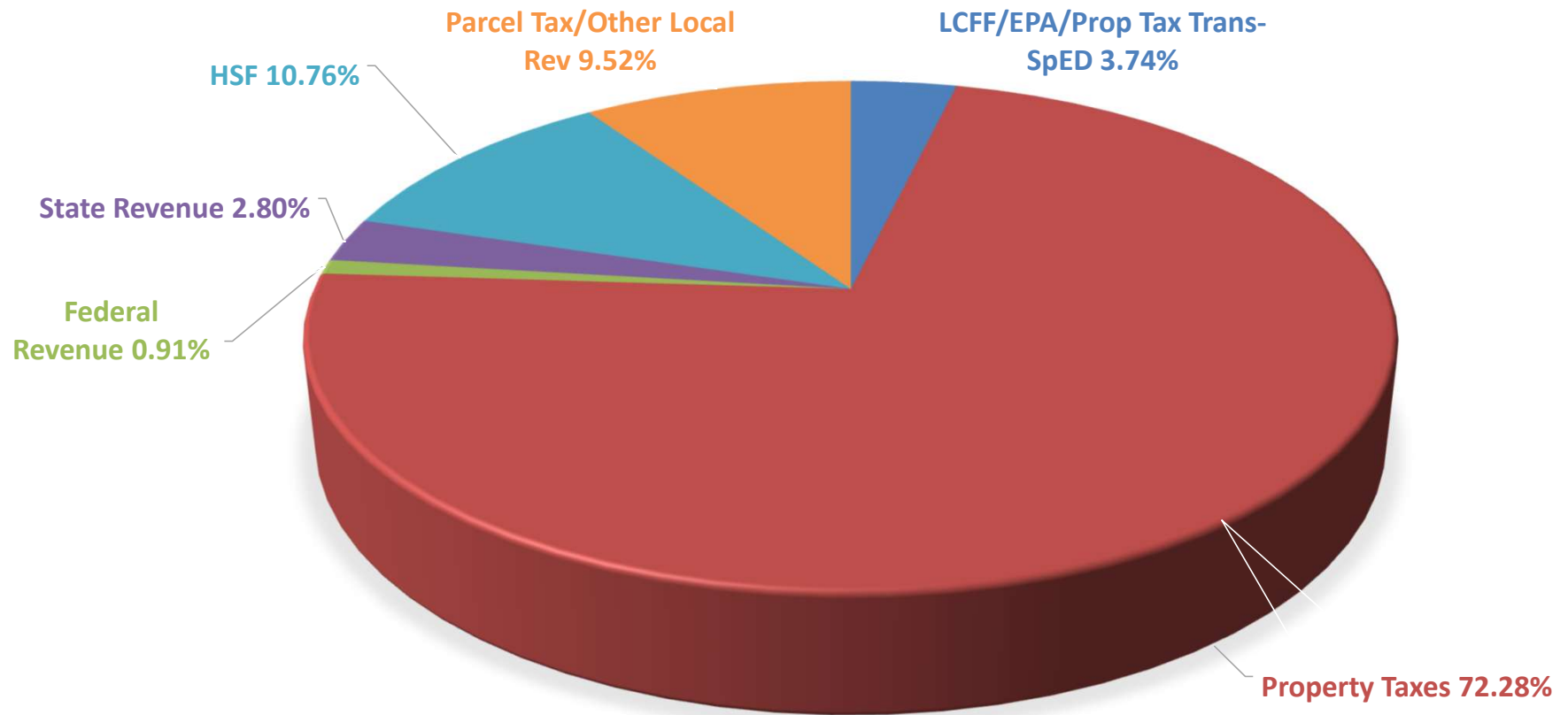
Revision of Revenues

Resource	Object	Description	Revision
0000	8021/8041/8042	Property Taxes	(86,376)
6500	8097	SpEd AB 602	(31,920)
6500	8319	SpEd Apportionment Prior Year	25,736
6019	8590	SSPDBG	219,118
6770	8590	Prop 28 Arts and Music	18,395
7415	8590	Classified School Employee Summer Assistance Program (CSESAP)	10,290
0000	8699	Crocker Turf Project	(500,000)
0379	8699	25-26 FAN STEAM	35,980
0411	8699	Parent Group	27,459
9016	8699	AB841 CalShape	24,588

2025-26 1st Interim General Fund Revenues



2025-26 1st Interim General Fund Revenues



Note: HSF Contribution is 10.76% excluding the STRS on Behalf Amount of \$1,765,344.

Revisions from 25-26 Adopted Budget to 1st Interim--Expenditures

	25-26 Adopted Budget (A)	25-26 1st Interim Budget (B)	Budget Revision (B)-(A)
Certificated Salary	19,025,574	18,870,271	(155,304)
Classified Salary	5,264,603	5,315,305	50,703
Employee Benefits	10,496,095	10,153,498	(342,597)
Books & Supplies	1,479,831	1,626,772	146,941
Services & Operating Expenditures	4,581,536	4,836,415	254,879
Capital Outlay	65,000	81,455	16,455
Other Outgo	185,055	185,055	0
Total Expenditures	41,097,695	41,068,772	(28,923)

Revision of Expenditures

Description	Revision
Workers Compensation Rate	-40%
Staff Laptops (Crocker)	81,000
Grade 4-5 Music Instruments Purchase	94,795
Grade 4-5 Music Instruments Maintenance and Repair	15,000
Commercial Dishwashers Purchase	28,442
Commercial Dishwashers Installation	13,260
SpEd Contracted Services	186,332
Licensing and Software	35,788
Maintenance Vehicle	16,455

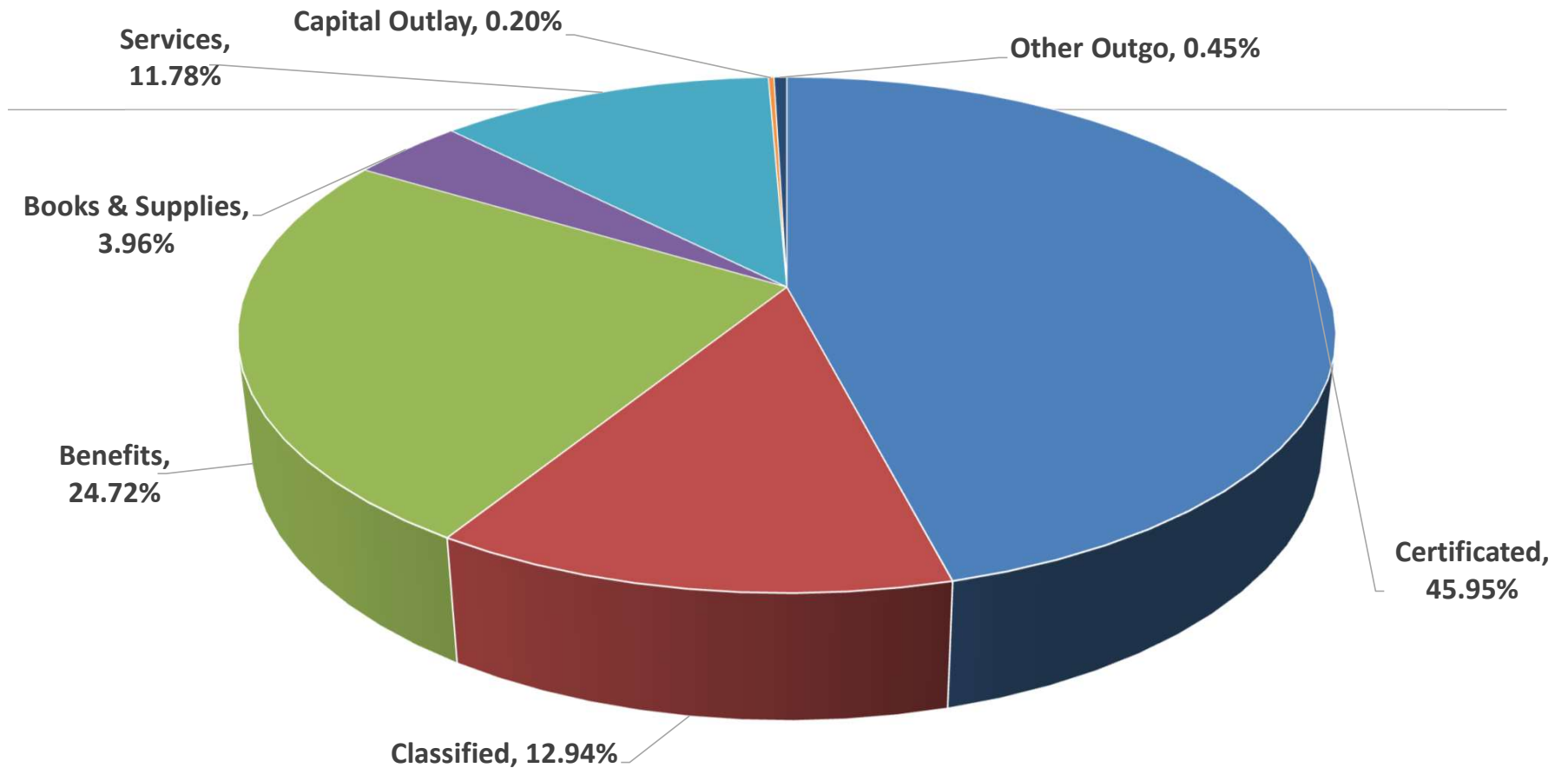
Revision of Contributions to Restricted Balances

	25-26 Adopted Budget	25-26 1st Interim Budget	Budget Revision
Description	(A)	(B)	(B)-(A)
Resource 0000 UNRESTRICTED RESOURCES	(6,928,184)	(7,150,694)	(222,510)
Resource 6500 SPECIAL EDUCATION	5,623,629	5,844,284	220,654
Resource 8150 ONGOING & MAJOR MAINT	1,239,554	1,244,576	5,022
Resource 9020 SAFE ROUTES TO SCHOOL	65,000	61,835	(3,166)

Revision of Interfund Transfers Out

	25-26 Adopted Budget (A)	25-26 1st Interim Budget (B)	Budget Revision (B)-(A)
Transfer to Fund 13	(102,822)	(102,822)	0
Transfer to Fund 20	(35,000)	(67,911)	(32,911)
Total Interfund Transfers Out	(137,822)	(170,733)	(32,911)

25-26 1st Interim General Fund Expenditures



2025-26 1st Interim General Fund Multi-year Projections

	24-25 Actuals	25-26 1st Interim Budget	26-27 Projected Budget	27-28 Projected Budget
Revenues	41,040,134	41,591,192	42,572,060	42,819,359
Expenditures	40,361,027	41,068,772	41,349,614	42,327,646
Surplus/Deficit	679,107	522,420	1,222,446	491,714
Total Transfers	(108,950)	(90,733)	(85,119)	(85,119)
Net Change in Fund Balance	560,556	431,687	1,137,327	406,595
Beginning Balance	6,324,843	6,885,400	7,317,087	8,454,414
Ending Balance	6,885,400	7,317,087	8,454,414	8,861,009

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

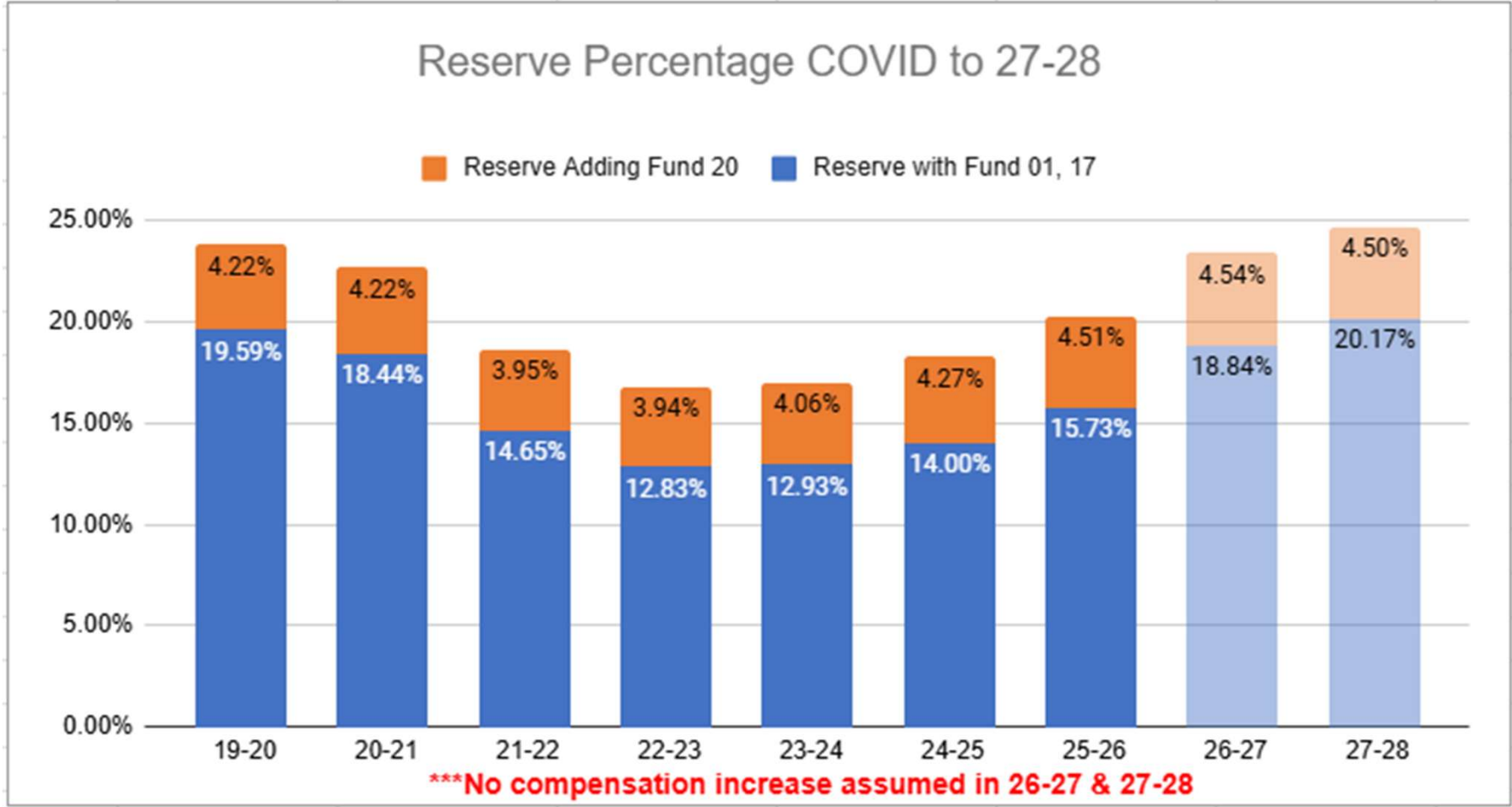
By District Type	2022-23	2023-24	By District Size	2023-24
Unified	23.74%	24.36%	Less than 1,000 ADA	41.91%
Elementary	25.55%	25.54%	1,001 to 5,000 ADA	25.36%
High	22.94%	24.40%	5,001 to 10,000 ADA	22.14%
			Greater than 10,001	24.29%

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

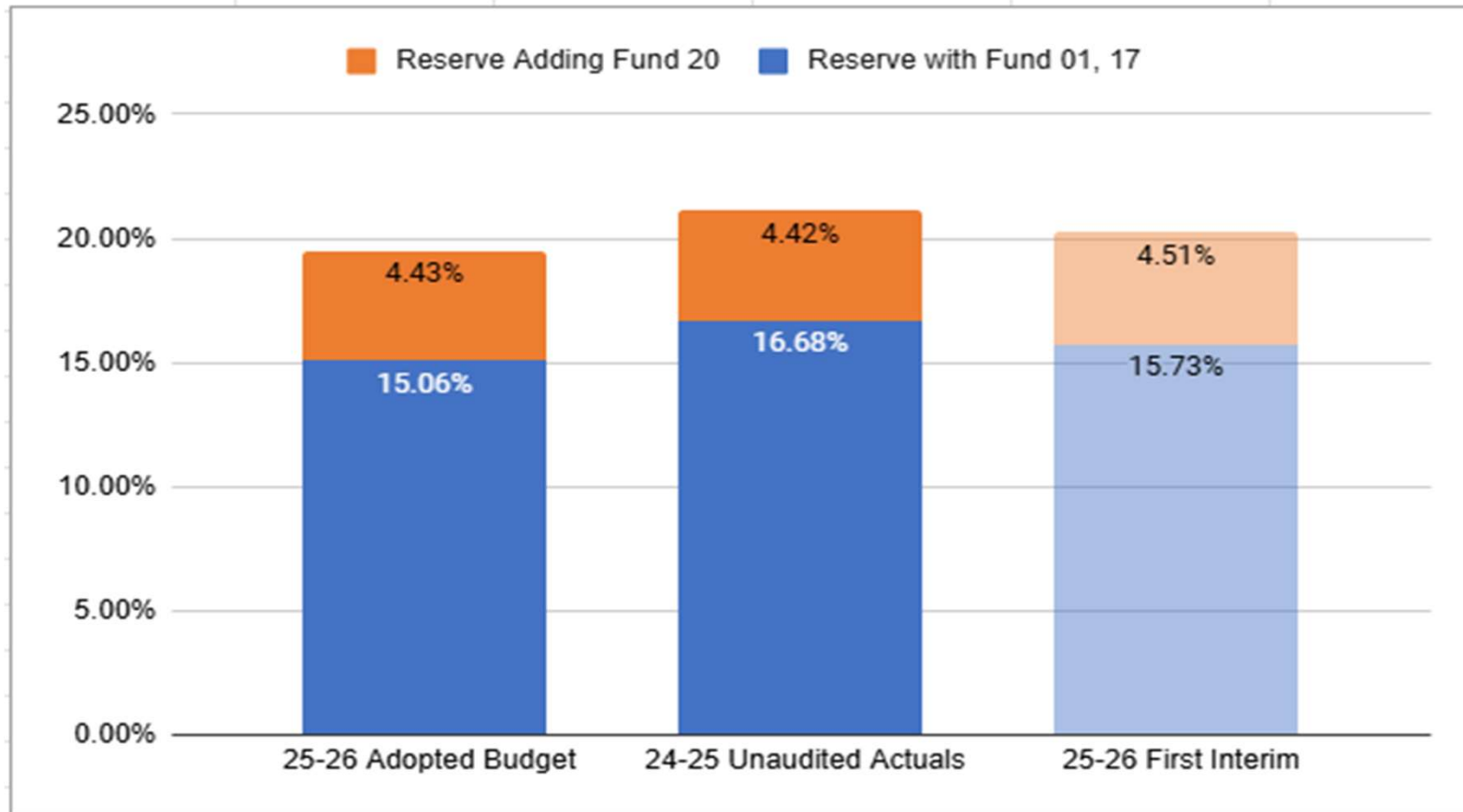
2025-26 1st Interim General Fund Reserves

	24-25 Actuals	25-26 1st Interim Budget	26-27 Projected Budget	27-28 Projected Budget
6% Reserve for Economic Uncertainty	2,432,999	2,474,370	2,490,884	2,549,566
Unappropriated Ending Balance	2,597,624	3,340,866	4,649,144	5,332,477
Total Expenditures+Transfers out	40,559,578	41,239,505	41,514,733	42,492,765
General Fund Reserve	12.41%	14.10%	17.20%	18.55%
Add Fund 17 Balance	647,558	670,558	680,558	690,558
Reserve with Fund 17	14.00%	15.73%	18.84%	20.17%
Add Fund 20 Balance	1,732,635	1,860,546	1,885,546	1,910,546
Reserve with Fund 17 & Fund 20	18.27%	20.24%	23.38%	24.67%

HCSD Reserves 2019-20 through 2027-28



2025-26 General Fund Projected Reserves



2025-26 1st Interim All Funds at a Glance

		Special Revenue	Special Reserve	Special Reserve			Special Reserve	
	General	Cafeteria	Non- Capital	(OPEB)	Building Fund	Capital Facilities	Capital	Total
Description	Fund 01	Fund 13	Fund 17	Fund 20	Fund 21	Fund 25	Fund 40	
Beginning Fund Balances	6,885,400	653	647,558	1,732,635	50,375,242	80,925	300,167	60,022,580
Revenues	41,591,192	735,776	23,000	60,000	700,000	190,070	94,000	43,394,038
Transfers In	80,000	102,822		67,911				250,733
Total Sources of Funds	41,671,192	838,598	23,000	127,911	700,000	190,070	94,000	43,644,771
Expenditures	41,068,772	818,641			39,200,606	252,547		81,340,566
Transfers Out	170,733						80,000	250,733
Total Uses of Funds	41,239,505	818,641	-	-	39,200,606	252,547	80,000	81,591,299
Net Sources (Uses) of Funds	431,687	19,957	23,000	127,911	(38,500,606)	(62,476)	14,000	(37,946,528)
Ending Fund Balance	7,317,087	20,610	670,558	1,860,546	11,874,636	18,449	314,167	22,076,052

Measure H Bond Projects 2025-26 1ST Interim Budget

	Year	22-23	23-24	24-25	25-26	Total by
Project	Description	Fund 21	Fund 21	Fund 21	Fund 21	Project
640					33,476	33,476
669	IT INFRASTRUCTURE	0	220,700	128,499		349,199
924	SOLAR STRUCTURES	81,395	60,695	2,154		144,244
925	SOUTH & NORTH SCHOOL PAINTING	44,304	405,488	0	32,693	482,485
926	CLASSROOM TECHNOLOGIES	18,935	801,465	0		820,400
927	SOUTH A POD FINISHES REMODEL	32,016	321,209	136,158	32,250	521,633
928	CONSTRUCTION MGMT MEASURE H	267,177	99,094	76,024	8,079	450,374
929	FURNITURE REPLACEMENT	108,123	24,007	146,642	1,039,027	1,317,799
	Total					4,119,610

Measure H Bond Projects 2025-26 1ST Interim Budget

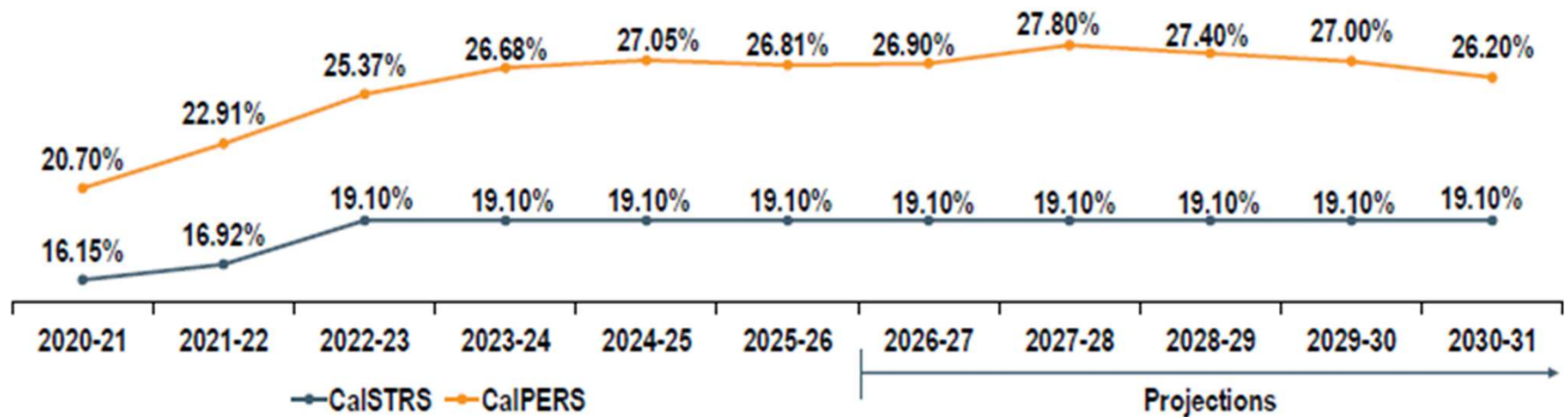
		22-23	23-24	23-24	23-24	24-25	24-25	24-25	25-26	25-26	Total by
Project	Description	Fund 21	Fund 21	Fund 01	Fund 25	Fund 21	Fund 01	Fund 25	Fund 21	Fund 25	Project
931	WEST UNDERGROUND LINE REPAIRS	10,820	106,458			61,417			725,000		903,695
932	CROKER NEW MPR AND DROP-OFF	37,870	191,122		137,483	1,636,929		199,517	1,623,494	105,017	3,931,432
933	WEST NEW MPR & LIBRARY CONVRSN	37,870	223,413		315,000	2,791,928		151,460	19,382,012	121,527	23,023,209
934	ROOF REPAIRS	13,525	264,253			7,779,787			5,297,968		13,355,533
935	HVAC REPLACEMENT & IMPROVEMENT	29,755	283,955			8,382,278			8,794,936		17,490,924
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			1,560,813		1,748,419
940	Surveillance Cameras	0	0			203,903			670,858		874,761
	Total										62,186,609

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	1,179.67	(9.02)

CalPERS and CalSTRS Employer Contribution Rates

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



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

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

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

Year	CalPERS Rate	Rate Increase per Year	CalPERS Creditable Earnings	CalPERS Cost Increase per Year
2015-16	11.85%			
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

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

	24-25 Actuals			25-26 1st Interim 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	29,202,789.36	1,071,797.03	30,274,586.39	30,153,568.27	1,103,717.06	31,257,285.33	30,725,265.94	1,103,717.06	31,828,983.00
Federal Revenue	-	372,601.43	372,601.43	-	361,625.34	361,625.34	-	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	359,298.36	2,519,586.37	2,878,884.73	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	4,511,661.46	3,564,434.01	8,076,095.47	4,749,804.20	3,596,831.72	8,346,635.92	4,424,405.83	3,597,831.72	8,022,237.55
Other Sources			-			-			-			-
Total Income	33,651,632.61	7,388,501.45	41,040,134.06	34,073,749.18	7,517,442.75	41,591,191.93	35,262,669.83	7,309,390.34	42,572,060.17	35,508,969.13	7,310,390.34	42,819,359.47
Expenditure												
Certificated	13,833,729.96	4,740,032.62	18,573,762.58	14,227,922.01	4,642,348.68	18,870,270.69	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	2,774,509.88	2,540,795.49	5,315,305.37	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	5,717,286.91	4,436,211.03	10,153,497.94	6,014,398.02	4,548,484.68	10,562,882.70	6,329,416.72	4,605,801.26	10,935,217.98
Books & Supplies	966,970.67	453,218.86	1,420,189.53	1,181,960.61	444,811.75	1,626,772.36	1,029,987.06	406,960.42	1,436,947.48	1,199,412.69	520,046.64	1,719,459.33
Services	2,497,132.52	2,326,626.43	4,823,758.95	2,452,335.47	2,384,079.71	4,836,415.18	2,629,501.65	2,180,154.73	4,809,656.38	2,599,925.93	2,248,570.53	4,848,496.46
Capital Outlay	9,425.36		9,425.36	-	81,455.32	81,455.32	-		-	-	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	26,430,069.96	14,638,701.98	41,068,771.94	26,965,330.97	14,384,283.01	41,349,613.98	27,619,508.83	14,708,136.84	42,327,645.67
Revenues less Expenses	7,863,987.07	(7,184,879.65)	679,107.42	7,643,679.22	(7,121,259.23)	522,419.99	8,297,338.86	(7,074,892.67)	1,222,446.19	7,889,460.30	(7,397,746.50)	491,713.80
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)	(67,910.74)		(67,910.74)	(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	-	(7,150,694.01)	7,150,694.01	-	(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)	(7,241,426.77)	7,150,694.01	(90,732.76)	(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	402,252.45	29,434.78	431,687.23	1,324,791.47	(187,464.28)	1,137,327.19	742,015.08	(335,420.28)	406,594.80
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	6,611,630.02	705,456.96	7,317,086.98	7,936,421.49	517,992.68	8,454,414.17
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	261,627.40		261,627.40	261,627.40		261,627.40	261,627.40		261,627.40
Restricted Balances		685,431.16	685,431.16		716,694.35	716,694.35		517,992.68	517,992.68		182,572.40	182,572.40
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	132,258.27		132,258.27	132,258.27		132,258.27	132,258.27		132,258.27
Crocker Turf Project	347,729.64		347,729.64									
6% Reserve for Economic Uncertainty	2,432,998.60		2,432,998.60	2,474,370.28		2,474,370.28	2,490,883.98		2,490,883.98	2,549,565.88		2,549,565.88
Unappropriated Ending Balance	2,607,032.99	(9,408.98)	2,597,624.01	3,352,103.24	(11,237.39)	3,340,865.85	4,660,381.01	(11,237.39)	4,649,143.62	5,343,714.19	(11,237.39)	5,332,476.80
Ending Balance	6,209,377.57	676,022.18	6,885,399.75	6,611,630.02	705,456.96	7,317,086.98	7,936,421.49	517,992.68	8,454,414.17	8,678,436.57	182,572.40	8,861,008.97

Hillsborough City School District
2025-26 General Fund 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	Building Fund Fund 21	Capital Facilities Fund 25	Special Reserve Capital Fund 40	Total
Beginning Fund Balances	6,885,399.75	652.82	647,557.87	1,732,634.85	50,375,242.22	80,925.30	300,166.69	60,022,579.50
<u>Sources of Funds</u>								
Revenues	41,591,191.93	735,775.85	23,000.00	60,000.00	700,000.00	190,070.39	94,000.00	43,394,038.17
Transfers In	80,000.00	102,822.02		67,910.74				250,732.76
Other Sources								-
Total Sources of Funds	41,671,191.93	838,597.87	23,000.00	127,910.74	700,000.00	190,070.39	94,000.00	43,644,770.93
<u>Uses of Funds</u>								
Expenditures	41,068,771.94	818,641.11			39,200,606.17	252,546.62		81,340,565.84
Transfers Out	170,732.76						80,000.00	250,732.76
Other Uses								-
Total Uses of Funds	41,239,504.70	818,641.11	-	-	39,200,606.17	252,546.62	80,000.00	81,591,298.60
Net Sources (Uses) of Funds	431,687.23	19,956.76	23,000.00	127,910.74	(38,500,606.17)	(62,476.23)	14,000.00	(37,946,527.67)
Ending Fund Balance	7,317,086.98	20,609.58	670,557.87	1,860,545.59	11,874,636.05	18,449.07	314,166.69	22,076,051.83
<u>Components of Ending Fund Balances:</u>								
Revolving Cash	5,000.00							5,000.00
Prepaid Expenses	261,627.40							261,627.40
Restricted Balance	716,694.35				11,874,636.05	18,449.07		12,609,779.47
Sick Banks/Vacation Accruals	386,270.83							386,270.83
Site/Program Carryovers	132,258.27							132,258.27
Other Committed/Assigned		20,609.58		1,860,545.59			314,166.69	2,195,321.86
6% Reserve for Economic Uncertainty	2,474,370.28		670,557.87					3,144,928.15
Unappropriated Ending Balance	3,340,865.85							3,340,865.85
Ending Balance	7,317,086.98	20,609.58	670,557.87	1,860,545.59	11,874,636.05	18,449.07	314,166.69	22,076,051.83

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2025-26

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: 

District Superintendent or Designee

Date: 12/10/25

Printed Name: Ana de Arce

Title: Superintendent

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 10, 2025

Signed: 

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ X

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Joyce She

Telephone: (650) 342-5193

Title: Chief Business Official

E-mail: jshen@hcsdk8.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	29,291,997.70	29,291,997.70	1,205,041.91	29,202,789.36	(89,208.34)	-0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	359,297.36	359,297.36	30,052.00	359,298.36	1.00	0.0%
4) Other Local Revenue		8600-8799	4,978,806.70	4,978,806.70	1,682,633.65	4,511,661.46	(467,145.24)	-9.4%
5) TOTAL, REVENUES			34,630,101.76	34,630,101.76	2,917,727.56	34,073,749.18		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,447,538.87	14,447,538.87	3,169,904.31	14,227,922.01	219,616.86	1.5%
2) Classified Salaries		2000-2999	2,720,797.29	2,720,797.29	872,565.70	2,774,509.88	(53,712.59)	-2.0%
3) Employee Benefits		3000-3999	5,997,616.36	5,997,616.36	1,348,020.66	5,717,286.91	280,329.45	4.7%
4) Books and Supplies		4000-4999	1,024,532.38	1,024,532.38	318,858.74	1,181,960.61	(157,428.23)	-15.4%
5) Services and Other Operating Expenditures		5000-5999	2,408,573.79	2,408,573.79	1,069,738.88	2,452,335.47	(43,761.68)	-1.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	76,055.08	76,055.08	12,197.40	76,055.08	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,675,113.77	26,675,113.77	6,791,285.69	26,430,069.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,954,987.99	7,954,987.99	(3,873,558.13)	7,643,679.22		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
b) Transfers Out		7600-7629	137,822.02	137,822.02	0.00	170,732.76	(32,910.74)	-23.9%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(6,928,183.51)	(6,928,183.51)	0.00	(7,150,694.01)	(222,510.50)	3.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,986,005.53)	(6,986,005.53)	80,000.00	(7,241,426.77)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			968,982.46	968,982.46	(3,793,558.13)	402,252.45		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,209,377.57	6,209,377.57		6,209,377.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,209,377.57	6,209,377.57		6,209,377.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,209,377.57	6,209,377.57		6,209,377.57		
2) Ending Balance, June 30 (E + F1e)			7,178,360.03	7,178,360.03		6,611,630.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	355,643.00	355,643.00		261,627.40		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	823,232.77	823,232.77		518,529.10		
Sick Leave Bank/Vacation Accrual	0000	9760	354,232.77					
Crocker Turf Project	0000	9760	469,000.00					
Sick Leave Banks/Vacation Accrual	0000	9760		354,232.77				
Crocker Turf Project	0000	9760		469,000.00				
Sick Banks/Vacation Accrual	0000	9760				386,270.83		
School Site Carry overs	0000	9760				132,258.27		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,474,131.02	2,474,131.02		2,474,370.28		
Unassigned/Unappropriated Amount		9790	3,520,353.24	3,520,353.24		3,352,103.24		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	172,044.00	172,044.00	103,228.00	172,044.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	247,048.00	247,048.00	61,054.00	244,216.00	(2,832.00)	-1.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	67,217.00	67,217.00	0.00	67,046.88	(170.12)	-0.3%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	27,730,094.70	27,730,094.70	0.00	27,636,936.23	(93,158.47)	-0.3%
Unsecured Roll Taxes		8042	1,096,893.00	1,096,893.00	1,049,555.67	1,103,845.25	6,952.25	0.6%
Prior Years' Taxes		8043	(21,299.00)	(21,299.00)	(8,795.76)	(21,299.00)	0.00	0.0%
Supplemental Taxes		8044	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	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	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	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	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	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			29,291,997.70	29,291,997.70	1,205,041.91	29,202,789.36	(89,208.34)	-0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other LCFF Transfers - Current Year	All Other	8091	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	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			29,291,997.70	29,291,997.70	1,205,041.91	29,202,789.36	(89,208.34)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	46,465.00	46,465.00	0.00	46,466.00	1.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	235,099.94	235,099.94	0.00	235,099.94	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	77,732.42	77,732.42	30,052.00	77,732.42	0.00	0.0%
TOTAL, OTHER STATE REVENUE			359,297.36	359,297.36	30,052.00	359,298.36	1.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	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		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	182,234.02	182,234.02	49,773.42	182,234.02	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	375,078.23	375,078.23	177,553.77	355,107.54	(19,970.69)	-5.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	4,421,494.45	4,421,494.45	1,455,306.46	3,974,319.90	(447,174.55)	-10.1%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			4,978,806.70	4,978,806.70	1,682,633.65	4,511,661.46	(467,145.24)	-9.4%
TOTAL, REVENUES			34,630,101.76	34,630,101.76	2,917,727.56	34,073,749.18	(556,352.58)	-1.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,087,241.74	11,087,241.74	2,218,669.20	10,873,170.88	214,070.86	1.9%
Certificated Pupil Support Salaries		1200	1,156,554.85	1,156,554.85	219,079.31	1,154,107.73	2,447.12	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,203,742.28	2,203,742.28	732,155.80	2,200,643.40	3,098.88	0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			14,447,538.87	14,447,538.87	3,169,904.31	14,227,922.01	219,616.86	1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	360,380.68	360,380.68	76,965.51	398,642.86	(38,262.18)	-10.6%
Classified Support Salaries		2200	845,796.29	845,796.29	268,992.73	803,205.00	42,591.29	5.0%
Classified Supervisors' and Administrators' Salaries		2300	386,375.32	386,375.32	144,216.14	391,419.50	(5,044.18)	-1.3%
Clerical, Technical and Office Salaries		2400	1,128,245.00	1,128,245.00	382,391.32	1,181,242.52	(52,997.52)	-4.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,720,797.29	2,720,797.29	872,565.70	2,774,509.88	(53,712.59)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,773,236.42	2,773,236.42	597,869.16	2,691,888.22	81,348.20	2.9%
PERS		3201-3202	760,856.40	760,856.40	233,929.30	765,877.38	(5,020.98)	-0.7%
OASDI/Medicare/Alternative		3301-3302	419,209.88	419,209.88	110,229.98	425,083.43	(5,873.55)	-1.4%
Health and Welfare Benefits		3401-3402	1,304,157.02	1,304,157.02	303,708.93	1,332,516.50	(28,359.48)	-2.2%
Unemployment Insurance		3501-3502	8,578.49	8,578.49	1,951.79	8,683.80	(105.31)	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	448,942.59	448,942.59	42,435.48	190,585.39	258,357.20	57.5%
OPEB, Allocated		3701-3702	197,198.09	197,198.09	29,952.38	197,198.09	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	85,437.47	85,437.47	27,943.64	105,454.10	(20,016.63)	-23.4%
TOTAL, EMPLOYEE BENEFITS			5,997,616.36	5,997,616.36	1,348,020.66	5,717,286.91	280,329.45	4.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	21,258.25	21,258.25	4,600.37	23,323.79	(2,065.54)	-9.7%
Materials and Supplies		4300	891,394.13	891,394.13	202,677.28	879,042.91	12,351.22	1.4%
Noncapitalized Equipment		4400	111,880.00	111,880.00	111,581.09	279,593.91	(167,713.91)	-149.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,024,532.38	1,024,532.38	318,858.74	1,181,960.61	(157,428.23)	-15.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	24,543.00	24,543.00	22,011.87	27,230.58	(2,687.58)	-11.0%
Dues and Memberships		5300	34,648.12	34,648.12	38,158.45	40,958.68	(6,310.56)	-18.2%
Insurance		5400-5450	396,165.00	396,165.00	347,304.12	396,165.00	0.00	0.0%
Operations and Housekeeping Services		5500	747,549.68	747,549.68	189,598.81	739,229.28	8,320.40	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	112,782.16	112,782.16	19,543.88	132,701.54	(19,919.38)	-17.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,014,032.38	1,014,032.38	413,339.66	1,020,613.82	(6,581.44)	-0.6%
Communications		5900	78,853.45	78,853.45	39,782.09	95,436.57	(16,583.12)	-21.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,408,573.79	2,408,573.79	1,069,738.88	2,452,335.47	(43,761.68)	-1.8%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	61,055.08	61,055.08	12,197.40	61,055.08	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			76,055.08	76,055.08	12,197.40	76,055.08	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	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	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,675,113.77	26,675,113.77	6,791,285.69	26,430,069.96	245,043.81	0.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	35,000.00	35,000.00	0.00	67,910.74	(32,910.74)	-94.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	102,822.02	102,822.02	0.00	102,822.02	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			137,822.02	137,822.02	0.00	170,732.76	(32,910.74)	-23.9%
OTHER SOURCES/USES								
SOURCES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(6,928,183.51)	(6,928,183.51)	0.00	(7,150,694.01)	(222,510.50)	3.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,928,183.51)	(6,928,183.51)	0.00	(7,150,694.01)	(222,510.50)	3.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,986,005.53)	(6,986,005.53)	80,000.00	(7,241,426.77)	(255,421.24)	3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,103,717.06	1,103,717.06	0.00	1,071,797.03	(31,920.03)	-2.9%
2) Federal Revenue		8100-8299	365,698.43	365,698.43	0.00	361,625.34	(4,073.09)	-1.1%
3) Other State Revenue		8300-8599	2,243,143.13	2,243,143.13	2,407,532.24	2,519,586.37	276,443.24	12.3%
4) Other Local Revenue		8600-8799	3,590,831.72	3,590,831.72	332,976.35	3,564,434.01	(26,397.71)	-0.7%
5) TOTAL, REVENUES			7,303,390.34	7,303,390.34	2,740,508.59	7,517,442.75		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,578,035.48	4,578,035.48	924,124.17	4,642,348.68	(64,313.20)	-1.4%
2) Classified Salaries		2000-2999	2,543,805.50	2,543,805.50	723,864.70	2,540,795.49	3,010.01	0.1%
3) Employee Benefits		3000-3999	4,498,479.05	4,498,479.05	2,376,482.02	4,436,211.03	62,268.02	1.4%
4) Books and Supplies		4000-4999	455,298.98	455,298.98	129,772.38	444,811.75	10,487.23	2.3%
5) Services and Other Operating Expenditures		5000-5999	2,172,962.13	2,172,962.13	559,119.96	2,384,079.71	(211,117.58)	-9.7%
6) Capital Outlay		6000-6999	65,000.00	65,000.00	81,455.32	81,455.32	(16,455.32)	-25.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	109,000.00	109,000.00	10,935.61	109,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,422,581.14	14,422,581.14	4,805,754.16	14,638,701.98		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,119,190.80)	(7,119,190.80)	(2,065,245.57)	(7,121,259.23)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	6,928,183.51	6,928,183.51	0.00	7,150,694.01	222,510.50	3.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,928,183.51	6,928,183.51	0.00	7,150,694.01		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(191,007.29)	(191,007.29)	(2,065,245.57)	29,434.78		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	676,022.18	676,022.18		676,022.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			676,022.18	676,022.18		676,022.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			676,022.18	676,022.18		676,022.18		
2) Ending Balance, June 30 (E + F1e)			485,014.89	485,014.89		705,456.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	494,423.87	494,423.87		716,694.35		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(9,408.98)	(9,408.98)		(11,237.39)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	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		
Property Taxes Transfers		8097	1,103,717.06	1,103,717.06	0.00	1,071,797.03	(31,920.03)	-2.9%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,103,717.06	1,103,717.06	0.00	1,071,797.03	(31,920.03)	-2.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	284,703.06	284,703.06	0.00	280,434.50	(4,268.56)	-1.5%
Special Education Discretionary Grants		8182	54,510.37	54,510.37	0.00	52,298.84	(2,211.53)	-4.1%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	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	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	16,485.00	16,485.00	0.00	18,892.00	2,407.00	14.6%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	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	0.0%
TOTAL, FEDERAL REVENUE			365,698.43	365,698.43	0.00	361,625.34	(4,073.09)	-1.1%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	25,736.24	25,736.24	25,736.24	New
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	109,356.13	109,356.13	0.00	109,356.13	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	60,000.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	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	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,500.00	1,500.00	3,000.00	3,000.00	1,500.00	100.0%
California Clean Energy Jobs Act	6230	8590	0.00	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	94,428.00	157,378.00	18,395.00	13.2%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,993,304.00	1,993,304.00	2,224,368.00	2,224,116.00	230,812.00	11.6%
TOTAL, OTHER STATE REVENUE			2,243,143.13	2,243,143.13	2,407,532.24	2,519,586.37	276,443.24	12.3%
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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,592,218.61	2,592,218.61	(771.59)	2,640,244.73	48,026.12	1.9%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	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	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	302,674.24	302,674.24	10,199.28	202,495.06	(100,179.18)	-33.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	695,938.87	695,938.87	323,548.66	721,694.22	25,755.35	3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,590,831.72	3,590,831.72	332,976.35	3,564,434.01	(26,397.71)	-0.7%
TOTAL, REVENUES			7,303,390.34	7,303,390.34	2,740,508.59	7,517,442.75	214,052.41	2.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,242,670.86	4,242,670.86	812,175.99	4,283,147.40	(40,476.54)	-1.0%
Certificated Pupil Support Salaries		1200	90,463.95	90,463.95	26,306.02	98,974.80	(8,510.85)	-9.4%
Certificated Supervisors' and Administrators' Salaries		1300	244,900.67	244,900.67	85,642.16	260,226.48	(15,325.81)	-6.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,578,035.48	4,578,035.48	924,124.17	4,642,348.68	(64,313.20)	-1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,974,868.02	1,974,868.02	538,213.90	1,975,650.81	(782.79)	0.0%
Classified Support Salaries		2200	222,675.77	222,675.77	72,267.36	222,675.77	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	238,064.04	238,064.04	79,153.08	237,171.24	892.80	0.4%
Clerical, Technical and Office Salaries		2400	108,197.67	108,197.67	34,230.36	105,297.67	2,900.00	2.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,543,805.50	2,543,805.50	723,864.70	2,540,795.49	3,010.01	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,587,371.79	2,587,371.79	1,936,701.24	2,572,683.28	14,688.51	0.6%
PERS		3201-3202	680,140.80	680,140.80	175,310.55	676,065.55	4,075.25	0.6%
OASDI/Medicare/Alternative		3301-3302	252,452.57	252,452.57	67,387.76	267,408.28	(14,955.71)	-5.9%
Health and Welfare Benefits		3401-3402	786,372.47	786,372.47	162,606.11	756,673.05	29,699.42	3.8%
Unemployment Insurance		3501-3502	3,378.70	3,378.70	789.72	3,484.91	(106.21)	-3.1%
Workers' Compensation		3601-3602	101,840.28	101,840.28	17,339.59	76,292.56	25,547.72	25.1%
OPEB, Allocated		3701-3702	43,829.26	43,829.26	5,554.00	43,829.26	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	43,093.18	43,093.18	10,793.05	39,774.14	3,319.04	7.7%
TOTAL, EMPLOYEE BENEFITS			4,498,479.05	4,498,479.05	2,376,482.02	4,436,211.03	62,268.02	1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	32,192.02	32,192.02	24,460.78	13,579.39	18,612.63	57.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	528.21	0.00	0.00	0.0%
Materials and Supplies		4300	331,068.41	331,068.41	54,992.60	301,845.48	29,222.93	8.8%
Noncapitalized Equipment		4400	92,038.55	92,038.55	49,790.79	129,386.88	(37,348.33)	-40.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			455,298.98	455,298.98	129,772.38	444,811.75	10,487.23	2.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	270,000.00	270,000.00	16,820.00	270,000.00	0.00	0.0%
Travel and Conferences		5200	50,502.86	50,502.86	9,422.56	59,851.19	(9,348.33)	-18.5%
Dues and Memberships		5300	267.00	267.00	2,086.56	3,049.18	(2,782.18)	-1,042.0%
Insurance		5400-5450	5,150.00	5,150.00	0.00	0.00	5,150.00	100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	222,436.73	222,436.73	43,619.53	202,225.09	20,211.64	9.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,624,605.54	1,624,605.54	487,171.31	1,848,954.25	(224,348.71)	-13.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,172,962.13	2,172,962.13	559,119.96	2,384,079.71	(211,117.58)	-9.7%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	65,000.00	65,000.00	81,455.32	81,455.32	(16,455.32)	-25.3%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			65,000.00	65,000.00	81,455.32	81,455.32	(16,455.32)	-25.3%
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	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	109,000.00	109,000.00	10,935.61	109,000.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			109,000.00	109,000.00	10,935.61	109,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	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	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,422,581.14	14,422,581.14	4,805,754.16	14,638,701.98	(216,120.84)	-1.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	6,928,183.51	6,928,183.51	0.00	7,150,694.01	222,510.50	3.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,928,183.51	6,928,183.51	0.00	7,150,694.01	222,510.50	3.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,928,183.51	6,928,183.51	0.00	7,150,694.01	(222,510.50)	-3.2%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	30,395,714.76	30,395,714.76	1,205,041.91	30,274,586.39	(121,128.37)	-0.4%
2) Federal Revenue		8100-8299	365,698.43	365,698.43	0.00	361,625.34	(4,073.09)	-1.1%
3) Other State Revenue		8300-8599	2,602,440.49	2,602,440.49	2,437,584.24	2,878,884.73	276,444.24	10.6%
4) Other Local Revenue		8600-8799	8,569,638.42	8,569,638.42	2,015,610.00	8,076,095.47	(493,542.95)	-5.8%
5) TOTAL, REVENUES			41,933,492.10	41,933,492.10	5,658,236.15	41,591,191.93		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,025,574.35	19,025,574.35	4,094,028.48	18,870,270.69	155,303.66	0.8%
2) Classified Salaries		2000-2999	5,264,602.79	5,264,602.79	1,596,430.40	5,315,305.37	(50,702.58)	-1.0%
3) Employee Benefits		3000-3999	10,496,095.41	10,496,095.41	3,724,502.68	10,153,497.94	342,597.47	3.3%
4) Books and Supplies		4000-4999	1,479,831.36	1,479,831.36	448,631.12	1,626,772.36	(146,941.00)	-9.9%
5) Services and Other Operating Expenditures		5000-5999	4,581,535.92	4,581,535.92	1,628,858.84	4,836,415.18	(254,879.26)	-5.6%
6) Capital Outlay		6000-6999	65,000.00	65,000.00	81,455.32	81,455.32	(16,455.32)	-25.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	185,055.08	185,055.08	23,133.01	185,055.08	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			41,097,694.91	41,097,694.91	11,597,039.85	41,068,771.94		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			835,797.19	835,797.19	(5,938,803.70)	522,419.99		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
b) Transfers Out		7600-7629	137,822.02	137,822.02	0.00	170,732.76	(32,910.74)	-23.9%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,822.02)	(57,822.02)	80,000.00	(90,732.76)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			777,975.17	777,975.17	(5,858,803.70)	431,687.23		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,885,399.75	6,885,399.75		6,885,399.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,885,399.75	6,885,399.75		6,885,399.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,885,399.75	6,885,399.75		6,885,399.75		
2) Ending Balance, June 30 (E + F1e)			7,663,374.92	7,663,374.92		7,317,086.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	355,643.00	355,643.00		261,627.40		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	494,423.87	494,423.87		716,694.35		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	823,232.77	823,232.77		518,529.10		
Sick Leave Bank/Vacation Accrual	0000	9760	354,232.77					
Crocker Turf Project	0000	9760	469,000.00					
Sick Leave Banks/Vacation Accrual	0000	9760		354,232.77				
Crocker Turf Project	0000	9760		469,000.00				
Sick Banks/Vacation Accrual	0000	9760				386,270.83		
School Site Carry overs	0000	9760				132,258.27		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,474,131.02	2,474,131.02		2,474,370.28		
Unassigned/Unappropriated Amount		9790	3,510,944.26	3,510,944.26		3,340,865.85		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	172,044.00	172,044.00	103,228.00	172,044.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	247,048.00	247,048.00	61,054.00	244,216.00	(2,832.00)	-1.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	67,217.00	67,217.00	0.00	67,046.88	(170.12)	-0.3%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	27,730,094.70	27,730,094.70	0.00	27,636,936.23	(93,158.47)	-0.3%
Unsecured Roll Taxes		8042	1,096,893.00	1,096,893.00	1,049,555.67	1,103,845.25	6,952.25	0.6%
Prior Years' Taxes		8043	(21,299.00)	(21,299.00)	(8,795.76)	(21,299.00)	0.00	0.0%
Supplemental Taxes		8044	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	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	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	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	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	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			29,291,997.70	29,291,997.70	1,205,041.91	29,202,789.36	(89,208.34)	-0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	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	0.0%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	1,103,717.06	1,103,717.06	0.00	1,071,797.03	(31,920.03)	-2.9%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			30,395,714.76	30,395,714.76	1,205,041.91	30,274,586.39	(121,128.37)	-0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	284,703.06	284,703.06	0.00	280,434.50	(4,268.56)	-1.5%
Special Education Discretionary Grants		8182	54,510.37	54,510.37	0.00	52,298.84	(2,211.53)	-4.1%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	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	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	16,485.00	16,485.00	0.00	18,892.00	2,407.00	14.6%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	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	0.0%
TOTAL, FEDERAL REVENUE			365,698.43	365,698.43	0.00	361,625.34	(4,073.09)	-1.1%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	25,736.24	25,736.24	25,736.24	New
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	46,465.00	46,465.00	0.00	46,466.00	1.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	344,456.07	344,456.07	0.00	344,456.07	0.00	0.0%
Tax Relief Subventions								

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

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Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	60,000.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,500.00	1,500.00	3,000.00	3,000.00	1,500.00	100.0%
California Clean Energy Jobs Act	6230	8590	0.00	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	94,428.00	157,378.00	18,395.00	13.2%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,071,036.42	2,071,036.42	2,254,420.00	2,301,848.42	230,812.00	11.1%
TOTAL, OTHER STATE REVENUE			2,602,440.49	2,602,440.49	2,437,584.24	2,878,884.73	276,444.24	10.6%
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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,592,218.61	2,592,218.61	(771.59)	2,640,244.73	48,026.12	1.9%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	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	0.0%
Interest		8660	182,234.02	182,234.02	49,773.42	182,234.02	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	302,674.24	302,674.24	10,199.28	202,495.06	(100,179.18)	-33.1%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	375,078.23	375,078.23	177,553.77	355,107.54	(19,970.69)	-5.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,117,433.32	5,117,433.32	1,778,855.12	4,696,014.12	(421,419.20)	-8.2%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,569,638.42	8,569,638.42	2,015,610.00	8,076,095.47	(493,542.95)	-5.8%
TOTAL, REVENUES			41,933,492.10	41,933,492.10	5,658,236.15	41,591,191.93	(342,300.17)	-0.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,329,912.60	15,329,912.60	3,030,845.19	15,156,318.28	173,594.32	1.1%
Certificated Pupil Support Salaries		1200	1,247,018.80	1,247,018.80	245,385.33	1,253,082.53	(6,063.73)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,448,642.95	2,448,642.95	817,797.96	2,460,869.88	(12,226.93)	-0.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,025,574.35	19,025,574.35	4,094,028.48	18,870,270.69	155,303.66	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,335,248.70	2,335,248.70	615,179.41	2,374,293.67	(39,044.97)	-1.7%
Classified Support Salaries		2200	1,068,472.06	1,068,472.06	341,260.09	1,025,880.77	42,591.29	4.0%
Classified Supervisors' and Administrators' Salaries		2300	624,439.36	624,439.36	223,369.22	628,590.74	(4,151.38)	-0.7%
Clerical, Technical and Office Salaries		2400	1,236,442.67	1,236,442.67	416,621.68	1,286,540.19	(50,097.52)	-4.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,264,602.79	5,264,602.79	1,596,430.40	5,315,305.37	(50,702.58)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,360,608.21	5,360,608.21	2,534,570.40	5,264,571.50	96,036.71	1.8%
PERS		3201-3202	1,440,997.20	1,440,997.20	409,239.85	1,441,942.93	(945.73)	-0.1%
OASDI/Medicare/Alternative		3301-3302	671,662.45	671,662.45	177,617.74	692,491.71	(20,829.26)	-3.1%
Health and Welfare Benefits		3401-3402	2,090,529.49	2,090,529.49	466,315.04	2,089,189.55	1,339.94	0.1%
Unemployment Insurance		3501-3502	11,957.19	11,957.19	2,741.51	12,168.71	(211.52)	-1.8%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	550,782.87	550,782.87	59,775.07	266,877.95	283,904.92	51.5%
OPEB, Allocated		3701-3702	241,027.35	241,027.35	35,506.38	241,027.35	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	128,530.65	128,530.65	38,736.69	145,228.24	(16,697.59)	-13.0%
TOTAL, EMPLOYEE BENEFITS			10,496,095.41	10,496,095.41	3,724,502.68	10,153,497.94	342,597.47	3.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	32,192.02	32,192.02	24,460.78	13,579.39	18,612.63	57.8%
Books and Other Reference Materials		4200	21,258.25	21,258.25	5,128.58	23,323.79	(2,065.54)	-9.7%
Materials and Supplies		4300	1,222,462.54	1,222,462.54	257,669.88	1,180,888.39	41,574.15	3.4%
Noncapitalized Equipment		4400	203,918.55	203,918.55	161,371.88	408,980.79	(205,062.24)	-100.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,479,831.36	1,479,831.36	448,631.12	1,626,772.36	(146,941.00)	-9.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	270,000.00	270,000.00	16,820.00	270,000.00	0.00	0.0%
Travel and Conferences		5200	75,045.86	75,045.86	31,434.43	87,081.77	(12,035.91)	-16.0%
Dues and Memberships		5300	34,915.12	34,915.12	40,245.01	44,007.86	(9,092.74)	-26.0%
Insurance		5400-5450	401,315.00	401,315.00	347,304.12	396,165.00	5,150.00	1.3%
Operations and Housekeeping Services		5500	747,549.68	747,549.68	189,598.81	739,229.28	8,320.40	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	335,218.89	335,218.89	63,163.41	334,926.63	292.26	0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,638,637.92	2,638,637.92	900,510.97	2,869,568.07	(230,930.15)	-8.8%
Communications		5900	78,853.45	78,853.45	39,782.09	95,436.57	(16,583.12)	-21.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,581,535.92	4,581,535.92	1,628,858.84	4,836,415.18	(254,879.26)	-5.6%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	65,000.00	65,000.00	81,455.32	81,455.32	(16,455.32)	-25.3%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			65,000.00	65,000.00	81,455.32	81,455.32	(16,455.32)	-25.3%
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	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	124,000.00	124,000.00	10,935.61	124,000.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	61,055.08	61,055.08	12,197.40	61,055.08	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			185,055.08	185,055.08	23,133.01	185,055.08	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	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	0.0%
TOTAL, EXPENDITURES			41,097,694.91	41,097,694.91	11,597,039.85	41,068,771.94	28,922.97	0.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	35,000.00	35,000.00	0.00	67,910.74	(32,910.74)	-94.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	102,822.02	102,822.02	0.00	102,822.02	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			137,822.02	137,822.02	0.00	170,732.76	(32,910.74)	-23.9%
OTHER SOURCES/USES								
SOURCES								

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(57,822.02)	(57,822.02)	80,000.00	(90,732.76)	32,910.74	-56.9%

Resource	Description	2025-26 Projected Totals
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	219,118.00
6300	Lottery: Instructional Materials	151,319.52
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,923.06
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	258,115.64
8210	Student Activity Funds	20,613.25
9010	Other Restricted Local	57,604.88
Total, Restricted Balance		716,694.35

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	72,308.26	72,308.26	9,369.63	96,992.56	24,684.30	34.1%
3) Other State Revenue		8300-8599	461,257.61	461,257.61	0.00	638,713.29	177,455.68	38.5%
4) Other Local Revenue		8600-8799	70.00	70.00	(156.55)	70.00	0.00	0.0%
5) TOTAL, REVENUES			533,635.87	533,635.87	9,213.08	735,775.85		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	178,683.39	178,683.39	44,869.62	178,683.39	0.00	0.0%
3) Employee Benefits		3000-3999	100,538.12	100,538.12	23,573.76	100,538.12	0.00	0.0%
4) Books and Supplies		4000-4999	4,500.00	4,500.00	92.34	4,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	352,736.38	352,736.38	65,615.25	534,919.60	(182,183.22)	-51.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			636,457.89	636,457.89	134,150.97	818,641.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(102,822.02)	(102,822.02)	(124,937.89)	(82,865.26)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	102,822.02	102,822.02	0.00	102,822.02	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			102,822.02	102,822.02	0.00	102,822.02		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(124,937.89)	19,956.76		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	652.82	652.82		652.82	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			652.82	652.82		652.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			652.82	652.82		652.82		
2) Ending Balance, June 30 (E + F1e)			652.82	652.82		20,609.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	652.82	652.82		20,609.58		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	72,308.26	72,308.26	9,369.63	96,992.56	24,684.30	34.1%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			72,308.26	72,308.26	9,369.63	96,992.56	24,684.30	34.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	461,257.61	461,257.61	0.00	638,713.29	177,455.68	38.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			461,257.61	461,257.61	0.00	638,713.29	177,455.68	38.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	70.00	70.00	(156.55)	70.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70.00	70.00	(156.55)	70.00	0.00	0.0%
TOTAL, REVENUES			533,635.87	533,635.87	9,213.08	735,775.85		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	88,299.11	88,299.11	14,964.04	87,485.01	814.10	0.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	90,384.28	90,384.28	29,905.58	91,198.38	(814.10)	-0.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			178,683.39	178,683.39	44,869.62	178,683.39	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	48,333.79	48,333.79	12,029.55	48,333.79	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	11,895.34	11,895.34	2,904.69	11,895.34	0.00	0.0%
Health and Welfare Benefits		3401-3402	36,763.38	36,763.38	7,858.90	36,760.36	3.02	0.0%
Unemployment Insurance		3501-3502	77.73	77.73	19.00	80.75	(3.02)	-3.9%
Workers' Compensation		3601-3602	2,162.71	2,162.71	471.73	2,162.71	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,305.17	1,305.17	289.89	1,305.17	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			100,538.12	100,538.12	23,573.76	100,538.12	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	4,500.00	4,500.00	92.34	4,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,500.00	4,500.00	92.34	4,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	400.00	400.00	106.75	400.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	352,336.38	352,336.38	65,508.50	534,519.60	(182,183.22)	-51.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			352,736.38	352,736.38	65,615.25	534,919.60	(182,183.22)	-51.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	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	0.0%
TOTAL, EXPENDITURES			636,457.89	636,457.89	134,150.97	818,641.11		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	102,822.02	102,822.02	0.00	102,822.02	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			102,822.02	102,822.02	0.00	102,822.02	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			102,822.02	102,822.02	0.00	102,822.02		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	20,609.58
Total, Restricted Balance		20,609.58

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,000.00	23,000.00	6,289.95	23,000.00	0.00	0.0%
5) TOTAL, REVENUES			23,000.00	23,000.00	6,289.95	23,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,000.00	23,000.00	6,289.95	23,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,000.00	23,000.00	6,289.95	23,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	647,557.87	647,557.87		647,557.87	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			647,557.87	647,557.87		647,557.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			647,557.87	647,557.87		647,557.87		
2) Ending Balance, June 30 (E + F1e)			670,557.87	670,557.87		670,557.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	670,557.87	670,557.87		670,557.87		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	23,000.00	23,000.00	6,289.95	23,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,000.00	23,000.00	6,289.95	23,000.00	0.00	0.0%
TOTAL, REVENUES			23,000.00	23,000.00	6,289.95	23,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	16,829.68	60,000.00	0.00	0.0%
5) TOTAL, REVENUES			60,000.00	60,000.00	16,829.68	60,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,000.00	60,000.00	16,829.68	60,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	35,000.00	35,000.00	0.00	67,910.74	32,910.74	94.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000.00	35,000.00	0.00	67,910.74		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			95,000.00	95,000.00	16,829.68	127,910.74		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,732,634.85	1,732,634.85		1,732,634.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,732,634.85	1,732,634.85		1,732,634.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,732,634.85	1,732,634.85		1,732,634.85		
2) Ending Balance, June 30 (E + F1e)			1,827,634.85	1,827,634.85		1,860,545.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,827,634.85	1,827,634.85		1,860,545.59		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	60,000.00	60,000.00	16,829.68	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,000.00	60,000.00	16,829.68	60,000.00	0.00	0.0%
TOTAL, REVENUES			60,000.00	60,000.00	16,829.68	60,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	35,000.00	35,000.00	0.00	67,910.74	32,910.74	94.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,000.00	35,000.00	0.00	67,910.74	32,910.74	94.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			35,000.00	35,000.00	0.00	67,910.74		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	700,000.00	700,000.00	507,857.75	700,000.00	0.00	0.0%
5) TOTAL, REVENUES			700,000.00	700,000.00	507,857.75	700,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	18,250.91	18,250.91	7,476.39	22,799.59	(4,548.68)	-24.9%
3) Employee Benefits		3000-3999	8,756.64	8,756.64	3,498.07	10,676.67	(1,920.03)	-21.9%
4) Books and Supplies		4000-4999	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	100.0%
5) Services and Other Operating Expenditures		5000-5999	12,500.00	12,500.00	43,314.95	182,241.13	(169,741.13)	-1,357.9%
6) Capital Outlay		6000-6999	23,479,750.00	23,479,750.00	12,613,447.06	38,984,888.78	(15,505,138.78)	-66.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,519,257.55	24,519,257.55	12,667,736.47	39,200,606.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,819,257.55)	(23,819,257.55)	(12,159,878.72)	(38,500,606.17)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,819,257.55)	(23,819,257.55)	(12,159,878.72)	(38,500,606.17)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,375,242.22	50,375,242.22		50,375,242.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,375,242.22	50,375,242.22		50,375,242.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,375,242.22	50,375,242.22		50,375,242.22		
2) Ending Balance, June 30 (E + F1e)			26,555,984.67	26,555,984.67		11,874,636.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	26,555,984.67	26,555,984.67		11,874,636.05		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	700,000.00	700,000.00	507,857.75	700,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			700,000.00	700,000.00	507,857.75	700,000.00	0.00	0.0%
TOTAL, REVENUES			700,000.00	700,000.00	507,857.75	700,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	18,250.91	18,250.91	7,476.39	22,799.59	(4,548.68)	-24.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			18,250.91	18,250.91	7,476.39	22,799.59	(4,548.68)	-24.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	4,936.89	4,936.89	2,004.43	6,112.59	(1,175.70)	-23.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	1,071.58	1,071.58	445.95	1,361.63	(290.05)	-27.1%
Unemployment Insurance		3401-3402	2,546.38	2,546.38	966.67	2,955.39	(409.01)	-16.1%
Workers' Compensation		3501-3502	6.98	6.98	2.91	8.87	(1.89)	-27.1%
OPEB, Allocated		3601-3602	194.81	194.81	78.11	238.19	(43.38)	-22.3%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,756.64	8,756.64	3,498.07	10,676.67	(1,920.03)	-21.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	750,000.00	750,000.00	0.00	0.00	750,000.00	100.0%
Noncapitalized Equipment		4400	250,000.00	250,000.00	0.00	0.00	250,000.00	100.0%
TOTAL, BOOKS AND SUPPLIES			1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	100.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,500.00	12,500.00	43,314.95	182,241.13	(169,741.13)	-1,357.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,500.00	12,500.00	43,314.95	182,241.13	(169,741.13)	-1,357.9%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	23,154,750.00	23,154,750.00	11,126,870.48	37,366,273.23	(14,211,523.23)	-61.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	325,000.00	325,000.00	1,486,576.58	1,618,615.55	(1,293,615.55)	-398.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,479,750.00	23,479,750.00	12,613,447.06	38,984,888.78	(15,505,138.78)	-66.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,519,257.55	24,519,257.55	12,667,736.47	39,200,606.17		
INTERFUND TRANSFERS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	11,874,636.05
Total, Restricted Balance		11,874,636.05

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,500.00	150,500.00	94,183.97	190,070.39	39,570.39	26.3%
5) TOTAL, REVENUES			150,500.00	150,500.00	94,183.97	190,070.39		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	215,340.36	215,340.36	15,731.25	252,546.62	(37,206.26)	-17.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			215,340.36	215,340.36	15,731.25	252,546.62		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(64,840.36)	(64,840.36)	78,452.72	(62,476.23)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(64,840.36)	(64,840.36)	78,452.72	(62,476.23)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	80,925.30	80,925.30		80,925.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,925.30	80,925.30		80,925.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,925.30	80,925.30		80,925.30		
2) Ending Balance, June 30 (E + F1e)			16,084.94	16,084.94		18,449.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	16,084.94	16,084.94		18,449.07		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Interest		8660	500.00	500.00	929.61	70.39	(429.61)	-85.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	150,000.00	150,000.00	93,254.36	190,000.00	40,000.00	26.7%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			150,500.00	150,500.00	94,183.97	190,070.39	39,570.39	26.3%
TOTAL, REVENUES			150,500.00	150,500.00	94,183.97	190,070.39		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	215,340.36	215,340.36	15,731.25	247,571.11	(32,230.75)	-15.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	4,975.51	(4,975.51)	New
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			215,340.36	215,340.36	15,731.25	252,546.62	(37,206.26)	-17.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			215,340.36	215,340.36	15,731.25	252,546.62		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	18,449.07
Total, Restricted Balance		18,449.07

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	94,000.00	94,000.00	2,787.22	94,000.00	0.00	0.0%
5) TOTAL, REVENUES			94,000.00	94,000.00	2,787.22	94,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			94,000.00	94,000.00	2,787.22	94,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,000.00)	(80,000.00)	(80,000.00)	(80,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,000.00	14,000.00	(77,212.78)	14,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	300,166.69	300,166.69		300,166.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			300,166.69	300,166.69		300,166.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			300,166.69	300,166.69		300,166.69		
2) Ending Balance, June 30 (E + F1e)			314,166.69	314,166.69		314,166.69		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	314,166.69	314,166.69		314,166.69		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
Interest		8660	14,000.00	14,000.00	2,787.22	14,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			94,000.00	94,000.00	2,787.22	94,000.00	0.00	0.0%
TOTAL, REVENUES			94,000.00	94,000.00	2,787.22	94,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(80,000.00)	(80,000.00)	(80,000.00)	(80,000.00)		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	1,158.21	1,158.21	1,179.67	1,179.67	21.46	2.0%
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)					0.00	
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)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,158.21	1,158.21	1,179.67	1,179.67	21.46	2.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,158.21	1,158.21	1,179.67	1,179.67	21.46	2.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
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					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%

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

12/3/2025

Projection Date

LEA: Hillsborough City Elementary

Projection Title: 2025-26 1st Interim

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	\$ 27,696,888	\$ 28,786,529	\$ 29,734,476	\$ 30,306,174					
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	\$ 27,686,373	\$ 28,786,529	\$ 29,734,476	\$ 30,306,174	\$ -	\$ -	\$ -	\$ -	\$ -
(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	1,198	1,198	1,198			
A-2 / A-4	COE Enrollment	-	-	-	-	-						
	Total Enrollment	1,268	1,260	1,294	1,263	1,235	1,198	1,198	1,198	-	-	
B-1 / B-3	District Unduplicated Pupil Count	53	52	50	50	51	46	46	46			
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-	-	-						
	Total Unduplicated Pupil Count	53	52	50	50	51	46	46	46	-	-	
	Single Year Unduplicated Pupil Percentage			3.86%	3.96%	4.13%	3.84%	3.84%	3.84%	0.00%	0.00%	
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage			4.06%	3.98%	3.98%	3.98%	3.94%	3.84%	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	495.89	495.89	495.89		
	Grades 4-6	453.48	453.48	444.07	446.19	438.59	406.58	385.48	385.48	385.48		
	Grades 7-8	277.01	277.01	276.79	283.09	288.71	283.41	297.08	297.08	297.08		
	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	1,178.45	1,178.45	1,178.45	-	-
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				-	-	-	1.24	1.24	1.24		
	Grades 7-8				1.05	0.11	0.11					
	Grades 9-12				-	-	-					
	TOTAL NPS-CDS (Annual)				1.60	1.77	1.77	1.24	1.24	1.24	-	-
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	1,179.69	1,179.69	1,179.69	-	-
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%	98.47%	98.47%	98.47%	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		-	-	-	-	-					
	Grades 9-12		-	-	-	-	-					
A-19	Grades TK-3		-	-	-	-	-					
	Grades 4-6		-	-	-	-	-					
	Grades 7-8		-	-	-	-	-					
	Grades 9-12		-	-	-	-	-					
	Net increase/(decrease) to prior year ADA		-	-	-	-	-	-	-	-	-	-

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
(4) NECESSARY SMALL SCHOOLS ADA													
For each school that is eligible to be funded as a necessary small school in the year NSS funding is anticipated, enter ADA and FTE for the current and three prior years.													
1 NSS #1			School Code:										
A-2, A-12	Current Year P2 ADA:	Grades TK-3	-	-	-	-	-	-	-	-	-	-	-
A-3, A-13		Grades 4-6	-	-	-	-	-	-	-	-	-	-	-
A-4, A-14		Grades 7-8	-	-	-	-	-	-	-	-	-	-	-
B-2, B-6		Grades 9-12	-	-	-	-	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-	-	-	-	-	
A-1, A-11, B-1, B-5	Number of FTE (round up to the full FTE)		-	-	-	-	-	-	-	-	-	-	-
Is this school eligible for NSS funding?			Eligible				Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
Type of school			Not NSS				Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
Best funding option calculated is:			LCFF				LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
Select funding method:			LCFF				LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
2 NSS #2			School Code:										
A-2, A-12	Current Year P2 ADA:	Grades TK-3	-	-	-	-	-	-	-	-	-	-	-
A-3, A-13		Grades 4-6	-	-	-	-	-	-	-	-	-	-	-
A-4, A-14		Grades 7-8	-	-	-	-	-	-	-	-	-	-	-
B-2, B-6		Grades 9-12	-	-	-	-	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-	-	-	-	-	
A-1, A-11, B-1, B-5	Number of FTE (round up to the full FTE)		-	-	-	-	-	-	-	-	-	-	-
Is this school eligible for NSS funding?			Eligible				Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
Type of school			Not NSS				Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
Best funding option calculated is:			LCFF				LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
Select funding method:			LCFF				LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
3 NSS #3			School Code:										
A-2, A-12	Current Year P2 ADA:	Grades TK-3	-	-	-	-	-	-	-	-	-	-	-
A-3, A-13		Grades 4-6	-	-	-	-	-	-	-	-	-	-	-
A-4, A-14		Grades 7-8	-	-	-	-	-	-	-	-	-	-	-
B-2, B-6		Grades 9-12	-	-	-	-	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-	-	-	-	-	
A-1, A-11, B-1, B-5	Number of FTE (round up to the full FTE)		-	-	-	-	-	-	-	-	-	-	-
Is this school eligible for NSS funding?			Eligible				Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
Type of school			Not NSS				Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
Best funding option calculated is:			LCFF				LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
Select funding method:			LCFF				LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

Hillsborough City Elementary (68908) - 2025-26 1st Interim								
12/3/2025								
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	495.89	495.89
Grades 4-6	453.48	453.48	444.07	446.19	438.59	406.58	385.48	385.48
Grades 7-8	277.01	277.01	276.79	283.09	288.71	283.41	297.08	297.08
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,241.85	1,241.85	1,213.15	1,233.43	1,211.35	1,186.92	1,178.45	1,178.45
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,241.85	1,241.85	1,213.15	1,233.43	1,211.35	1,186.92	1,178.45	1,178.45
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	495.89	495.89	495.89
Grades 4-6	453.48	444.07	446.19	438.59	406.58	385.48	385.48	385.48
Grades 7-8	277.01	276.79	283.09	288.71	283.41	297.08	297.08	297.08
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,241.85	1,213.15	1,233.43	1,211.35	1,186.92	1,178.45	1,178.45	1,178.45
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,241.85	1,213.15	1,233.43	1,211.35	1,186.92	1,178.45	1,178.45	1,178.45
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	495.89	495.89	495.89	-
Grades 4-6	444.07	446.19	438.59	406.58	385.48	385.48	385.48	-
Grades 7-8	276.79	283.09	288.71	283.41	297.08	297.08	297.08	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,213.15	1,233.43	1,211.35	1,186.92	1,178.45	1,178.45	1,178.45	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,213.15	1,233.43	1,211.35	1,186.92	1,178.45	1,178.45	1,178.45	-
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	492.29	496.24	495.89	330.59
Grades 4-6	450.34	447.91	442.95	430.45	410.22	392.51	385.48	256.99
Grades 7-8	276.94	278.96	282.86	285.07	289.73	292.53	297.08	198.06
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,232.28	1,229.47	1,219.31	1,210.56	1,192.24	1,181.28	1,178.45	785.64
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,232.28	1,229.47	1,219.31	1,210.56	1,192.24	1,181.28	1,178.45	785.64
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	495.89	495.89	495.89	-	-
Grades 4-6	446.19	438.59	406.58	385.48	385.48	385.48	-	-
Grades 7-8	283.09	288.71	283.41	297.08	297.08	297.08	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,233.43	1,211.35	1,186.92	1,178.45	1,178.45	1,178.45	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,233.43	1,211.35	1,186.92	1,178.45	1,178.45	1,178.45	-	-
Change in LCFF ADA (excludes NSS ADA)	20.28	(22.08)	(24.43)	(8.47)	-	-	(1,178.45)	-
	Increase	Decline	Decline	Decline	No Change	No Change	Decline	No Change

Hillsborough City Elementary (68908) - 2025-26 1st Interim								
12/3/2025								
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	492.29	496.24	495.89	330.59
Grades 4-6	446.19	446.19	442.95	430.45	410.22	392.51	385.48	256.99
Grades 7-8	283.09	283.09	282.86	285.07	289.73	292.53	297.08	198.06
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1,233.43	1,233.43	1,219.31	1,210.56	1,192.24	1,181.28	1,178.45	785.64
	<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	-	-	-	1.24	1.24	1.24	-	-
Grades 7-8	1.05	0.11	0.11	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1.60	1.77	1.77	1.24	1.24	1.24	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	504.70	485.71	498.59	495.89	495.89	495.89	-	-
Grades 4-6	446.19	438.59	406.58	386.72	386.72	386.72	-	-
Grades 7-8	284.14	288.82	283.52	297.08	297.08	297.08	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	1,235.03	1,213.12	1,188.69	1,179.69	1,179.69	1,179.69	-	-
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	504.70	505.81	495.16	495.04	492.29	496.24	495.89	330.59
Grades 4-6	446.19	446.19	442.95	431.69	411.46	393.75	385.48	256.99
Grades 7-8	284.14	283.20	282.97	285.07	289.73	292.53	297.08	198.06
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	1,235.03	1,235.20	1,221.08	1,211.80	1,193.48	1,182.52	1,178.45	785.64
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	22.08	32.39	32.11	13.79	2.83	1,178.45	785.64
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) - 2025-26 1st Interim										v.26.2		PY3		v.26.2		12/3/2025		PY2															
LOCAL CONTROL FUNDING FORMULA										2022-23		2023-24																					
LCFF ENTITLEMENT CALCULATION																																	
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage													
Calculation Factors										13.26%		0.00%		4.06%		4.06%		8.22%		0.00%		3.98%		3.98%									
Current Year										Prior Year																							
										ADA		Base		Grade Span		Supplemental		Concentration		Total		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												\$	13,142,960		
Miscellaneous Adjustments																		-												-			
ADJUSTED LCFF ENTITLEMENT																	\$	12,144,084												\$	13,142,960		
Local Revenue (including RDA)																		(24,921,897)													(26,416,082)		
Gross State Aid																	\$	-												\$	-		
Education Protection Account Entitlement																		(247,006)													(247,040)		
Net State Aid																	\$	-												\$	-		
MINIMUM STATE AID CALCULATION																																	
										12-13 Rate		2022-23 ADA		Minimum State Aid		12-13 Rate		2023-24 ADA		Minimum State Aid													
2012-13 RL/Charter Gen BG adjusted for ADA										\$	5,070.89	1,235.03	\$	6,262,701	\$	5,070.89	1,235.20	\$	6,263,563														
2012-13 NSS Allowance (deficit)										\$	-		-	\$	-		-																
Minimum State Aid Adjustments													-				-																
Less Current Year Property Taxes/In-Lieu													(24,921,897)				(26,416,082)																
Less Education Protection Account Entitlement													(247,006)				(247,040)																
Subtotal State Aid for Historical RL/Charter General BG										\$	-		\$	-		\$	-																
Categorical Minimum State Aid													172,044				172,044																
Charter School Categorical Block Grant adjusted for ADA													-				-																
Minimum State Aid Guarantee Before Proration Factor										\$	172,044		\$	172,044		\$	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		\$	172,044		\$	172,044																
ADDITIONAL STATE AID										\$	172,044		\$	172,044		\$	172,044																
LCFF State Aid, Adjusted for Minimum State Aid Guarantee										\$	172,044		\$	172,044		\$	172,044																
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental										\$	12,144,084		\$	13,142,960																			
Change Over Prior Year														8.23%	998,876		10,640																
LCFF Entitlement Per ADA (excluding Categorical MSA)										\$	9,833																						
Per-ADA Change Over Prior Year														8.21%	807																		
Basic Aid Status (school districts only)													Basic Aid				Basic Aid																
LCFF SOURCES INCLUDING EXCESS TAXES																																	
										2022-23						Increase		2023-24															
State Aid										\$	172,044		\$	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		26,416,082																
Charter In-Lieu Taxes											-			0.00%	-		-																
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										\$	25,340,947		\$	26,835,166	5.90%	1,494,185	\$	26,835,166															

Hillsborough City Elementary (68908) - 2025-26 1st Interim				v.26.2				PY1				v.26.2				12/3/2025				CY													
LOCAL CONTROL FUNDING FORMULA				2024-25												2025-26																	
LCFF ENTITLEMENT CALCULATION																																	
Calculation Factors				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage																	
				1.07%		0.00%		3.98%		3.98%		2.30%		0.00%		3.98%		3.98%															
3PY Average												3PY Average																					
				ADA	Base	Grade Span	Supplemental	Concentration	Total	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	\$	90	\$	-	\$	5,649,956								
Grades 4-6				442.95		10,177			81	-			4,543,785	431.69		10,411			83	-			4,530,089										
Grades 7-8				282.97		10,478			83	-			2,988,561	285.07		10,719			85	-			3,079,988										
Grades 9-12				-		12,144		316	99	-			-	-		12,423		323	101	-			-										
Subtract Necessary Small School ADA and Funding				-		-		-					-	-		-		-					-										
Total Base, Supplemental, and Concentration Grant					\$	12,436,841	\$	516,452	\$	103,108	\$	-	\$	13,056,401		\$	12,627,109	\$	528,208	\$	104,716	\$	-	\$	13,260,033								
NSS Allowance						-							-			-								-									
TOTAL BASE				1,221.08	\$	12,436,841	\$	516,452	\$	103,108	\$	-	\$	13,056,401	1,211.80	\$	12,627,109	\$	528,208	\$	104,716	\$	-	\$	13,260,033								
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														\$	13,558,132
Miscellaneous Adjustments																	-														-		
ADJUSTED LCFF ENTITLEMENT																	\$	13,244,529														\$	13,558,132
Local Revenue (including RDA)																	(27,686,373)														(28,786,529)		
Gross State Aid																	\$	-														\$	-
Education Protection Account Entitlement																	(244,216)														(242,360)		
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	1,211.80	\$				6,144,899														
2012-13 NSS Allowance (deficit)				\$	-						-	\$	-						-														
Minimum State Aid Adjustments																	-														-		
Less Current Year Property Taxes/In-Lieu																(27,686,373)													(28,786,529)				
Less Education Protection Account Entitlement																(244,216)													(242,360)				
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 Supple																\$	13,244,529													\$	13,558,132		
Change Over Prior Year				0.77%		101,569						2.37%		313,603						11,188													
LCFF Entitlement Per ADA (excluding Categorical MSA)																10,847																	
Per-ADA Change Over Prior Year				1.95%		207						3.14%		341																			
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													242,360				
Property Taxes Net of In-Lieu Transfers				4.81%	1,270,291					27,686,373					3.97%	1,100,156					28,786,529												
Charter In-Lieu Taxes				0.00%	-					-					0.00%	-					-												
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				4.73%	1,270,291					\$	28,102,633					3.91%	1,100,156					\$	29,200,933										

Hillsborough City Elementary (68908) - 2025-26 1st Interim		v.26.2		CY1		v.26.2		CY2											
LOCAL CONTROL FUNDING FORMULA		2026-27						2027-28											
LCFF ENTITLEMENT CALCULATION																			
Calculation Factors		COLA & Augmentation 3.02%		Base Grant Proration 0.00%		Unduplicated Pupil Percentage 3.94%		COLA & Augmentation 3.42%		Base Grant Proration 0.00%		Unduplicated Pupil Percentage 3.84%							
3PY Average		ADA		Base		Grade Span		Supplemental		Concentration		Total							
Grades TK-3		492.29	\$	10,566	\$	1,099	\$	92	\$	-	\$	5,787,814							
Grades 4-6		411.46		10,725				85		-		4,447,683							
Grades 7-8		289.73		11,043				87		-		3,224,700							
Grades 9-12		-		12,798		333		103		-		-							
Subtract Necessary Small School ADA and Funding		-		-		-		-				-							
Total Base, Supplemental, and Concentration Grant			\$	12,813,933	\$	541,027	\$	105,237	\$	-	\$	13,460,197							
NSS Allowance				-								-							
TOTAL BASE		1,193.48	\$	12,813,933	\$	541,027	\$	105,237	\$	-	\$	13,460,197							
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									\$	13,767,274							\$	14,117,338	
Miscellaneous Adjustments										-								-	
ADJUSTED LCFF ENTITLEMENT									\$	13,767,274								\$	14,117,338
Local Revenue (including RDA)										(29,734,476)								(30,306,174)	
Gross State Aid									\$	-								\$	-
Education Protection Account Entitlement										(238,696)								(236,504)	
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		1,193.48		\$	6,052,006	\$	5,070.89		1,182.52		\$	5,996,429				
2012-13 NSS Allowance (deficit)		\$	-					-	\$	-					-				
Minimum State Aid Adjustments								-							-				
Less Current Year Property Taxes/In-Lieu								(29,734,476)							(30,306,174)				
Less Education Protection Account Entitlement								(238,696)							(236,504)				
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 Supple																			
Change Over Prior Year				1.54%	209,142			\$	13,767,274			2.54%	350,064			\$	14,117,338		
LCFF Entitlement Per ADA (excluding Categorical MSA)									11,535								11,938		
Per-ADA Change Over Prior Year				3.10%	347							3.49%	403						
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								238,696							236,504				
Property Taxes Net of In-Lieu Transfers				3.29%	947,947			29,734,476			1.92%	571,698			30,306,174				
Charter In-Lieu Taxes				0.00%	-			-			0.00%	-			-				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				3.25%	947,947			\$	30,145,216			1.90%	571,698			\$	30,714,722		

Hillsborough City Elementary (68908) - 2025-26 1st Interim			12/3/25									
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	1,211.80	1,193.48	1,182.52	1,178.45	785.64
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	\$ 242,360	\$ 238,696	\$ 236,504	\$ 235,691	\$ 157,128
EPA PROPORTIONATE SHARE CAP												
B3,B7	2012-13 Deficit 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	1,211.80	1,193.48	1,182.52	1,178.45	785.64
B-11	2012-13 Deficit 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	1,211.80	1,193.48	1,182.52	1,178.45	785.64
B9+B13	Adjusted Total Revenue Limit		\$ 7,739,488		\$ 8,376,830	\$ 8,369,685	\$ 8,369,685	\$ 8,497,110	\$ 8,620,423	\$ 8,831,840	\$ 9,091,388	\$ 6,256,444
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	\$ 8,497,110	\$ 8,620,423	\$ 8,831,840	\$ 9,091,388	\$ 6,256,444
B-17	Local Revenue/In-Lieu of Property Taxes		\$ 24,921,897	\$ 26,390,191	\$ 26,416,082	\$ 27,686,373	\$ 27,686,373	\$ 28,786,529	\$ 29,734,476	\$ 30,306,174	\$ -	\$ -
B-18	EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,091,388	\$ 6,256,444
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	\$8,497,110	\$8,620,423	\$8,831,840	\$9,091,388	\$6,256,444
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	\$ 242,360	\$ 238,696	\$ 236,504	\$ 235,691	\$ 157,128
D-2	Miscellaneous Adjustments**		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)		247,006	247,048	247,040	244,216	244,216	242,360	238,696	236,504	235,691	157,128
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	242,360	238,696	236,504	235,691	157,128
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		242,360	238,696	236,504	235,691	157,128

*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 isx 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) - 2025-26 1st Interim								
12/3/2025								
	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	1,198	1,198	1,198	-	-
Unduplicated Pupil Count (UPC)	50	50	51	46	46	46	-	-
Unduplicated Pupil Percentage (UPP)	4.06%	3.98%	3.98%	3.98%	3.94%	3.84%	0.00%	0.00%
Current Year LCFF Average Daily Attendance (ADA)	1,235.03	1,213.12	1,188.69	1,179.69	1,179.69	1,179.69	-	-
Funded LCFF ADA	1,235.03	1,235.20	1,221.08	1,211.80	1,193.48	1,182.52	1,178.45	785.64
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	\$12,627,109	\$12,813,933	\$13,130,874	\$13,520,599	\$9,305,787
Grade Span Adjustment	480,979	521,996	516,452	528,208	541,027	563,729	582,175	400,676
<i>Adjusted Base Grant</i>	\$11,980,472	\$12,967,746	\$12,953,293	\$13,155,317	\$13,354,960	\$13,694,603	\$14,102,774	\$9,706,463
Supplemental Grant	97,281	103,223	103,108	104,716	105,237	105,175	-	-
Concentration Grant	-	-	-	-	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$12,077,753	\$13,070,969	\$13,056,401	\$13,260,033	\$13,460,197	\$13,799,778	\$14,102,774	\$9,706,463
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	\$13,558,132	\$13,767,274	\$14,117,338	\$14,102,774	\$9,706,463
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 12,144,084	\$ 13,142,960	\$ 13,244,529	\$ 13,558,132	\$ 13,767,274	\$ 14,117,338	\$ 14,102,774	\$ 9,706,463
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 9,833	\$ 10,640	\$ 10,847	\$ 11,188	\$ 11,535	\$ 11,938	\$ 11,967	\$ 12,355
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	13,730,176	13,939,318	14,289,382	14,102,774	9,706,463
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	\$ 27,686,373	\$ 28,786,529	\$ 29,734,476	\$ 30,306,174	\$ -	\$ -
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$ 247,006	\$ 247,040	\$ 244,216	\$ 242,360	\$ 238,696	\$ 236,504	\$ 235,691	\$ 157,128
Net State Aid <i>(excludes Additional State Aid)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,867,083	\$ 9,549,335
Additional State Aid	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ -	\$ -
Total Funding Sources	\$ 25,340,947	\$ 26,835,166	\$ 28,102,633	\$ 29,200,933	\$ 30,145,216	\$ 30,714,722	\$ 14,102,774	\$ 9,706,463

Hillsborough City Elementary (68908) - 2025-26 1st Interim									
12/3/2025									
	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	\$ 13,867,083	\$ 9,549,335	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 247,006	\$ 247,040	\$ 244,216	\$ 242,360	\$ 238,696	\$ 236,504	\$ 235,691	\$ 157,128	
(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	\$ 27,696,888	\$ 28,786,529	\$ 29,734,476	\$ 30,306,174	\$ -	\$ -	
% Change		5.9937%	4.8077%	3.9342%	3.2930%	1.9227%	-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	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 12,144,084	\$ 13,142,960	\$ 13,244,529	\$ 13,558,132	\$ 13,767,274	\$ 14,117,338	\$ 14,102,774	\$ 9,706,463	
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	\$ 242,360	\$ 238,696	\$ 236,504	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ 12,777,813	\$ 13,273,122	\$ 14,441,844	\$ 15,228,397	\$ 15,967,202	\$ 16,188,836	\$ -	\$ -	
Total Funding Sources	\$ 25,340,947	\$ 26,835,166	\$ 28,102,633	\$ 29,200,933	\$ 30,145,216	\$ 30,714,722	\$ 14,102,774	\$ 9,706,463	
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	\$ 13,625,460	\$ 13,834,081	\$ 14,184,207	\$ 14,102,774	\$ 9,706,463	
Supplemental and Concentration Grant funding in the LCAP year	\$ 97,281	\$ 103,223	\$ 103,108	\$ 104,716	\$ 105,237	\$ 105,175	\$ -	\$ -	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services	0.80%	0.78%	0.77%	0.77%	0.76%	0.74%	0.00%	0.00%	

Hillsborough City Elementary (68908) - 2025-26 1st Interim									
12/3/2025									
	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

IN-LIEU PROPERTY TAX TRANSFER

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

1. Property Taxes per ADA

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

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

1. Property taxes per ADA x District of Residence ADA

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

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

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Local Property Taxes (w/out RDA)	\$ 24,932,016	\$ 26,426,376	\$ 27,696,888	\$ 28,786,529	\$ 29,734,476	\$ 30,306,174	\$ -	\$ -
District LCFF ADA	1,235.03	1,235.20	1,221.08	1,211.80	1,193.48	1,182.52	1,178.45	785.64
Total Charter LCFF ADA	1.00	0.94	0.95	-	-	-	-	-
Total LCFF ADA	1,236.03	1,236.14	1,222.03	1,211.80	1,193.48	1,182.52	1,178.45	785.64
Property Taxes per ADA	\$ 20,171.04	\$ 21,378.14	\$ 22,664.65	\$ 23,755.20	\$ 24,914.10	\$ 25,628.47	\$ -	\$ -
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	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Hillsborough City Elementary (68908) - 2025-26 1st Interim

Charts and Graphs

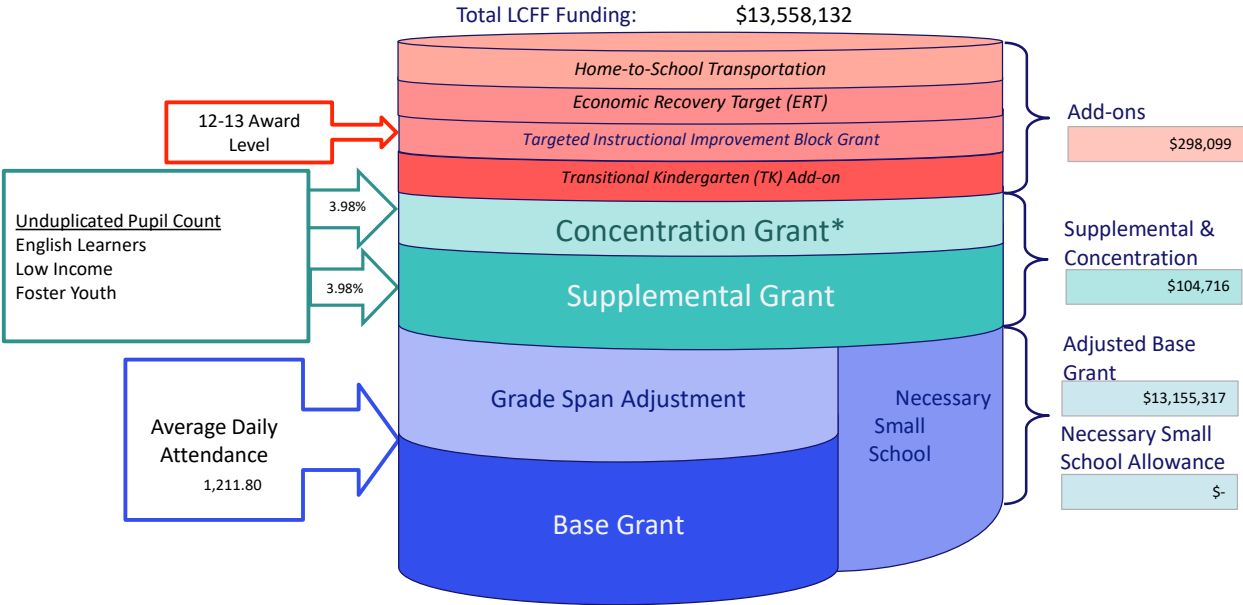
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for 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	\$ 12,627,109	1,211.80 ADA
Grade Span Adjustment	\$ 528,208	\$ 13,155,317 Adjusted Base Grant
Supplemental Grant	\$ 104,716 3.98%	
Concentration Grant	\$ - 3.98%	\$ 104,716 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	\$ 13,558,132	\$ 13,558,132



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

Supplemental Grant Calculation-EC 42238.02 (e)

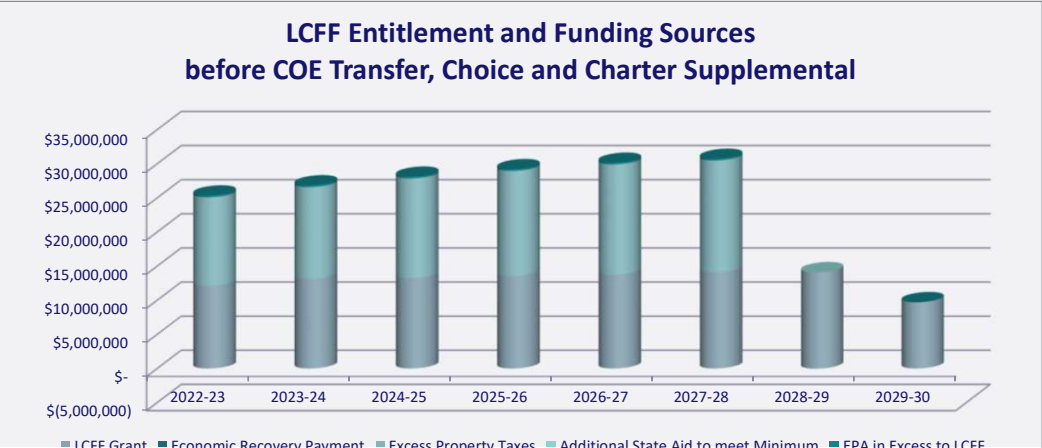
Hillsborough City Elementary (68908) - 2025-26 1st Interim									
Charts and Graphs									
2025-26				Maximum					
				Supplemental Grant			Effective		
				Rate per ADA	Unduplicated Pupil		Supplemental Grant		
				(100% UPP)	Percentage		Rate	ADA	Supplemental
				$d = (a+b) \times c$	e		$f = (a+b) \times c \times e$	g	Grant
									$h = f \times g$
		Base Grant	Grade Span	Supplemental					
		a	Adjustment	Grant Factor					
			b	c					
	*Grades TK-3	\$ 10,256	\$ 1,067	20.00%	\$ 2,264.60	3.98%	\$ 90.13	495.04	44,618
	Grades 4-6	\$ 10,411	\$ -	20.00%	\$ 2,082.20	3.98%	\$ 82.87	431.69	35,775
	Grades 7-8	\$ 10,719	\$ -	20.00%	\$ 2,143.80	3.98%	\$ 85.32	285.07	24,323
	*Grades 9-12	\$ 12,423	\$ 323	20.00%	\$ 2,549.20	3.98%	\$ 101.46	-	-
	<i>*Base Grant + Grade Span</i>								\$ 104,716

Concentration Grant Calculation-EC 42238.02 (f)									
2025-26				Maximum					
				Concentration Grant	Unduplicated Pupil		Effective		
				Rate per ADA	Percentage greater		Concentration Grant		
				(100% UPP)	than 55%		Rate	ADA	Concentration
				$d = (a+b) \times c \times 45\%$	$e = UPP - 55\%$		$f = (a+b) \times c \times e$	g	Grant
									$h = f \times g$
		Base Grant	Grade Span	Concentration					
		a	Adjustment	Grant Factor					
			b	c					
	*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%	\$ -	431.69	-
	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) - 2025-26 1st Interim

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	\$ 14,613,888	\$ 15,400,441	\$ 16,139,246	\$ 16,360,880	\$ -	\$ -		
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
EPA in Excess to LCFF	\$ 247,006	\$ 247,040	\$ 244,216	\$ 242,360	\$ 238,696	\$ 236,504	\$ (0)	\$ -		
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
LCFF Grant	\$ 12,144,084	\$ 13,142,960	\$ 13,244,529	\$ 13,558,132	\$ 13,767,274	\$ 14,117,338	\$ 14,102,774	\$ 9,706,463		
Total General Purpose Funding	\$ 25,340,947	\$ 26,835,166	\$ 28,102,633	\$ 29,200,933	\$ 30,145,216	\$ 30,714,722	\$ 14,102,774	\$ 9,706,463		

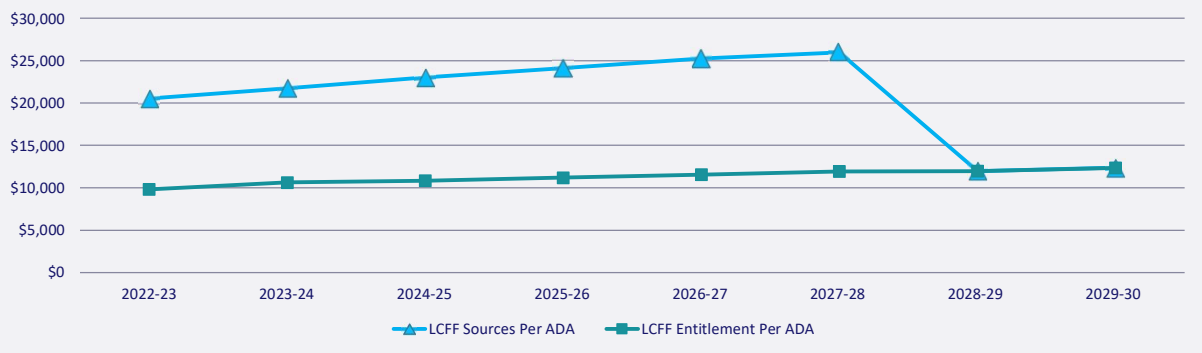


Hillsborough City Elementary (68908) - 2025-26 1st Interim

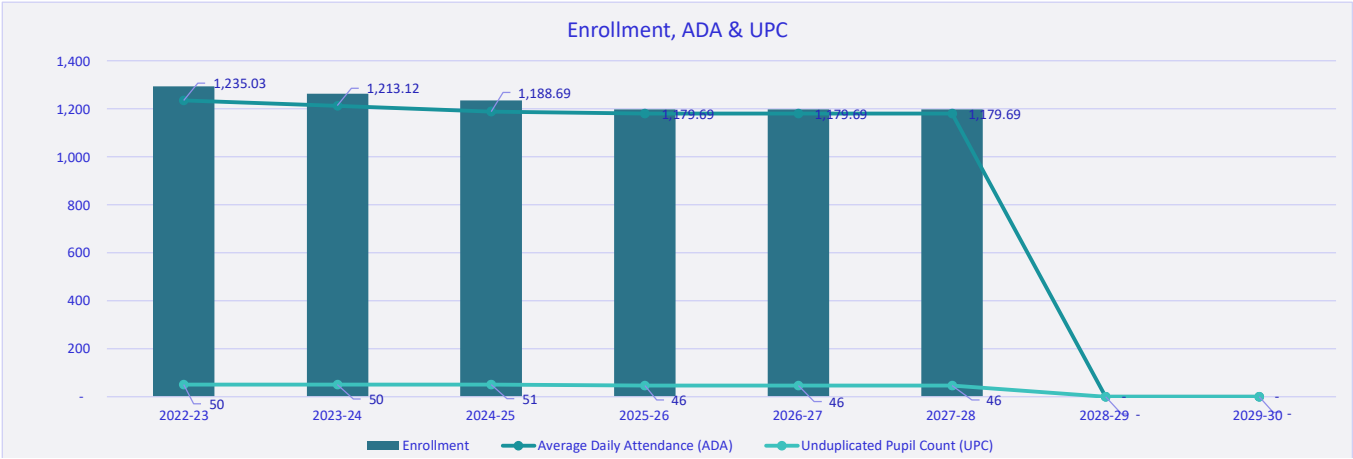
Charts and Graphs

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	1,211.80	1,193.48	1,182.52	1,178.45	785.64	
LCFF Sources per ADA, including NSS	\$ 20,518.49	\$ 21,725.36	\$ 23,014.57	\$ 24,097.18	\$ 25,258.25	\$ 25,973.96	\$ 11,967.19	\$ 12,354.85	
Net Dollar Change per ADA		\$ 1,206.87	\$ 1,289.21	\$ 1,082.60	\$ 1,161.07	\$ 715.71	\$ (14,006.76)	\$ 387.66	
Net Percent Change		5.88%	5.93%	4.70%	4.82%	2.83%	-53.93%	3.24%	
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 9,833.03	\$ 10,640.35	\$ 10,846.57	\$ 11,188.43	\$ 11,535.40	\$ 11,938.35	\$ 11,967.19	\$ 12,354.85	
Net Change per ADA		\$ 807.32	\$ 206.22	\$ 341.86	\$ 346.97	\$ 402.95	\$ 28.84	\$ 387.66	
Net Percent Change		8.21%	1.94%	3.15%	3.10%	3.49%	0.24%	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	1,198	1,198	1,198	-	-
Unduplicated Pupil Count (UPC)	50	50	51	46	46	46	-	-
Average Daily Attendance (ADA)	1,235.03	1,213.12	1,188.69	1,179.69	1,179.69	1,179.69	-	-



First Interim
2025-26 Projected Year Totals
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				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					80,000.00	170,732.76		
Fund Reconciliation								
08I 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								
09I 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								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					102,822.02	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					67,910.74	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2025-26 Projected Year Totals
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				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	80,000.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	250,732.76	250,732.76		

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) 1,457,502.68
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. 276,427.27
 - 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) 32,640,543.97

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.31%

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) 1,846,470.69
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 517,506.24

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)	193,884.01
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)	2,557,860.94
9. Carry-Forward Adjustment (Part IV, Line F)	101,327.60
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,659,188.54
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	27,658,431.74
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,895,350.85
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,998,819.65
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	293,183.48
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)	644,115.48
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
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)	25,820.00
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)	3,457,415.63
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)	818,641.11
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)	38,791,777.94
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)	6.59%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.86%

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)	2,557,860.94
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	177,428.38
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 (6.79%) times Part III, Line B19); zero if negative	101,327.60
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.79%) 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)	101,327.60
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)	101,327.60

Approved indirect cost rate: 6.79%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	41,239,504.70
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	361,625.34
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	293,183.48
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	81,455.32
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	61,055.08
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	170,732.76
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency	All	9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	769,167.39
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				1,375,594.03
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	82,865.26
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)				39,585,150.59
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				1,179.67
B. Expenditures per ADA (Line I.E divided by Line II.A)				33,556.12
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			38,834,131.91	32,665.29
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)			38,834,131.91	32,665.29
B. Required effort (Line A.2 times 90%)			34,950,718.72	29,398.76
C. Current year expenditures (Line I.E and Line II.B)			39,585,150.59	33,556.12
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 2027-28 may be reduced by the lower of the two percentages)			0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.				
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	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			8,395,503.13	6,080,835.19	(382,699.09)	(3,118,349.53)	(3,710,485.35)	(803,073.62)	9,538,455.59	9,379,290.84
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		37,504.00	14,110.00	86,861.00	25,807.00		61,762.00	10,323.00	11,699.00
Property Taxes	8020-8079					1,040,759.91	1,198,887.36	11,970,634.43	1,791,859.12	
Miscellaneous Funds	8080-8099				0.00			470,512.60		
Federal Revenue	8100-8299		0.00			0.00	9,552.83	12,411.75	5,005.25	
Other State Revenue	8300-8599		105,207.00	57,577.24	196,791.27	2,078,008.73	46,355.00	76,265.65	53,362.28	25,008.00
Other Local Revenue	8600-8799		453,469.84	(113,364.68)	190,310.62	1,485,194.22	97,166.22	1,344,395.84	1,480,956.91	138,934.02
Interfund Transfers In	8900-8929					80,000.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			596,180.84	(41,677.44)	473,962.89	4,709,769.86	1,351,961.41	13,935,982.27	3,341,506.56	175,641.02
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		230,227.44	204,593.49	1,836,649.14	1,822,558.41	1,823,542.44	1,859,273.04	1,859,273.04	1,859,273.04
Classified Salaries	2000-2999		273,911.52	357,590.43	498,317.13	466,611.32	475,684.42	463,567.77	463,567.77	463,567.77
Employee Benefits	3000-3999		179,444.93	212,128.06	786,974.76	2,545,954.93	776,679.22	807,473.00	807,473.00	807,473.00
Books and Supplies	4000-4999		35,120.90	132,931.56	80,849.93	199,728.73	50,326.82	99,738.26	99,738.26	99,738.26
Services	5000-5999		562,209.19	270,531.28	296,456.22	499,662.15	340,739.43	313,130.34	313,130.34	500,000.00
Capital Outlay	6000-6999		81,455.32						0.00	
Other Outgo	7000-7499		2,339.55	4,065.80	4,065.80	12,661.86	8,131.60	4,065.80	4,065.80	19,713.80
Interfund Transfers Out	7600-7629							35,000.00		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,364,708.85	1,181,840.62	3,503,312.98	5,547,177.40	3,475,103.93	3,582,248.21	3,547,248.21	3,749,765.87
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	30,530.83	(50.23)			(49.43)			(48.80)	
Accounts Receivable	9200-9299	908,839.50	131,779.45	303,449.65	89,645.03	35,223.11	(2,981.87)	13,877.68	4,005.74	
Due From Other Funds	9310	80,490.82				80,490.82				
Stores	9320									
Prepaid Expenditures	9330	222,894.05	(23,180.27)	(15,553.08)		146,639.93	(1,967.00)		(6,146.90)	(8,363.50)
Other Current Assets	9340									
Lease Receivable	9380								535,425.00	
Deferred Outflows of Resources	9490									
SUBTOTAL		1,242,755.20	108,548.95	287,896.57	89,645.03	262,304.43	(4,948.87)	13,877.68	533,235.04	(8,363.50)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,507,383.14	1,654,688.88	5,527,912.79	(204,054.62)	(228,442.73)	(5,035,503.12)	26,082.53	(39,165.86)	(49,254.26)
Due To Other Funds	9610	0.00								
Current Loans	9640									
Unearned Revenues	9650	245,475.44				245,475.44				
Deferred Inflows of Resources	9690								525,824.00	
SUBTOTAL		2,752,858.58	1,654,688.88	5,527,912.79	(204,054.62)	17,032.71	(5,035,503.12)	26,082.53	486,658.14	(49,254.26)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(1,510,103.38)	(1,546,139.93)	(5,240,016.22)	293,699.65	245,271.72	5,030,554.25	(12,204.85)	46,576.90	40,890.76
E. NET INCREASE/DECREASE (B - C + D)			(2,314,667.94)	(6,463,534.28)	(2,735,650.44)	(592,135.82)	2,907,411.73	10,341,529.21	(159,164.75)	(3,533,234.09)
F. ENDING CASH (A + E)			6,080,835.19	(382,699.09)	(3,118,349.53)	(3,710,485.35)	(803,073.62)	9,538,455.59	9,379,290.84	5,846,056.75
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		5,846,056.75	3,976,781.81	12,048,764.23	10,909,963.21				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	71,165.00	11,699.00	11,699.00	11,699.00	61,932.00		416,260.00	416,260.00
Property Taxes	8020-8079	1,393,708.37	8,748,245.51	2,289,115.79	353,318.87			28,786,529.36	28,786,529.36
Miscellaneous Funds	8080-8099		498,286.99			102,997.44		1,071,797.03	1,071,797.03
Federal Revenue	8100-8299	4,675.00	282,019.55	3,626.11	44,334.85			361,625.34	361,625.34
Other State Revenue	8300-8599	126,379.07			113,930.49			2,878,884.73	2,878,884.73
Other Local Revenue	8600-8799	140,509.23	1,976,648.42	287,095.77	303,816.47	290,962.59		8,076,095.47	8,076,095.47
Interfund Transfers In	8900-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,736,436.67	11,516,899.47	2,591,536.67	827,099.68	455,892.03	0.00	41,671,191.93	41,671,191.93
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,859,273.04	1,859,273.04	1,859,273.04	1,797,061.53	0.00		18,870,270.69	18,870,270.69
Classified Salaries	2000-2999	463,567.77	463,567.77	463,567.77	461,783.93			5,315,305.37	5,315,305.37
Employee Benefits	3000-3999	807,473.00	807,473.00	807,478.04	807,473.00			10,153,497.94	10,153,497.94
Books and Supplies	4000-4999	150,000.00	99,738.26	99,738.26	220,000.00	259,123.12		1,626,772.36	1,626,772.36
Services	5000-5999	313,130.34	451,235.00	313,130.34	515,625.00	147,435.55		4,836,415.18	4,836,415.18
Capital Outlay	6000-6999							81,455.32	81,455.32
Other Outgo	7000-7499	4,065.80	58,390.63	63,488.64				185,055.08	185,055.08
Interfund Transfers Out	7600-7629				135,732.76			170,732.76	170,732.76
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,597,509.95	3,739,677.70	3,606,676.09	3,937,676.22	406,558.67	0.00	41,239,504.70	41,239,504.70
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(22.71)	(49.10)		(25.31)			(245.58)	
Accounts Receivable	9200-9299		44,304.00	(2,327.55)	7,864.92			624,840.16	
Due From Other Funds	9310							80,490.82	
Stores	9320							0.00	
Prepaid Expenditures	9330	(6,894.07)	(18,906.63)					65,628.48	
Other Current Assets	9340							0.00	
Lease Receivable	9380			(126,531.04)	(11,666.19)			397,227.77	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(6,916.78)	25,348.27	(128,858.59)	(3,826.58)	0.00	0.00	1,167,941.65	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,284.88	(269,412.38)	(5,196.99)	(101,211.96)			1,277,727.16	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							245,475.44	
Deferred Inflows of Resources	9690							525,824.00	
SUBTOTAL		1,284.88	(269,412.38)	(5,196.99)	(101,211.96)	0.00	0.00	2,049,026.60	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(8,201.66)	294,760.65	(123,661.60)	97,385.38	0.00	0.00	(881,084.95)	
E. NET INCREASE/DECREASE (B - C + D)		(1,869,274.94)	8,071,982.42	(1,138,801.02)	(3,013,191.16)	49,333.36	0.00	(449,397.72)	431,687.23
F. ENDING CASH (A + E)		3,976,781.81	12,048,764.23	10,909,963.21	7,896,772.05				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,946,105.41	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			7,896,772.05	6,521,631.57	5,450,003.02	2,523,966.90	1,737,899.04	(609,360.27)	9,513,202.58	11,372,877.19
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019		25,807.00	25,807.00	87,569.00	25,807.00		61,762.00	10,323.00	11,699.00
Property Taxes	8020- 8079					1,005,363.50	1,320,660.11	11,970,634.43	1,791,859.12	
Miscellaneous Funds	8080- 8099				5,694.67			470,512.60		
Federal Revenue	8100- 8299		(975.99)			7,202.00	9,552.83	12,411.75	5,005.25	
Other State Revenue	8300- 8599		62,693.00	102,566.60	305,435.47	(21,536.79)	46,355.00	76,265.65	1,765,344.00	25,008.00
Other Local Revenue	8600- 8799		100,945.14	195,188.13	469,225.84	1,865,568.08	97,166.22	1,344,395.84	1,480,956.91	138,934.02
Interfund Transfers In	8900- 8929					80,000.00				
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			188,469.15	323,561.73	867,924.98	2,962,403.79	1,473,734.16	13,935,982.27	5,053,488.28	175,641.02
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		235,137.62	197,706.31	1,863,370.40	1,863,370.40	1,863,370.40	1,863,370.40	1,863,370.40	1,863,370.40
Classified Salaries	2000- 2999		378,505.70	250,419.38	465,959.93	465,959.93	465,959.93	465,959.93	465,959.93	465,959.93
Employee Benefits	3000- 3999		180,950.08	219,434.19	1,019,949.84	1,019,949.84	1,019,949.84	1,019,949.84	1,019,949.84	1,019,949.84
Books and Supplies	4000- 4999		180,994.57	142,454.22	99,738.26	99,738.26	99,738.26	99,738.26	99,738.26	99,738.26
Services	5000- 5999		793,181.25	413,401.27	313,130.34	413,130.34	313,130.34	313,130.34	313,130.34	313,130.34
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499			4,830.92	4,830.92		8,131.60	4,065.80	4,065.80	19,713.80
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699							35,000.00		
TOTAL DISBURSEMENTS			1,768,769.22	1,228,246.29	3,766,979.69	3,862,148.77	3,770,280.37	3,801,214.57	3,766,214.57	3,781,862.57
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	31,493.99	(25.31)			(49.55)			(48.80)	
Accounts Receivable	9200-9299	864,084.90	186,121.34	235,656.76	1,569.34	88,809.60	(2,981.87)	13,877.68	4,005.74	
Due From Other Funds	9310	75,000.00								
Stores	9320									
Prepaid Expenditures	9330	355,643.00	237,331.34	(399.00)			(1,967.00)		(6,146.90)	(8,363.50)
Other Current Assets	9340									
Lease Receivable	9380								535,425.00	
Deferred Outflows of Resources	9490									
SUBTOTAL		1,326,221.89	423,427.37	235,257.76	1,569.34	88,760.05	(4,948.87)	13,877.68	533,235.04	(8,363.50)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	794,228.43	218,267.78	402,201.75	28,550.75	(24,917.07)	45,764.23	26,082.53	(39,165.86)	(49,254.23)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	21,124.34								
Deferred Inflows of Resources	9690									
SUBTOTAL		815,352.77	218,267.78	402,201.75	28,550.75	(24,917.07)	45,764.23	26,082.53	(39,165.86)	(49,254.23)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		510,869.12	205,159.59	(166,943.99)	(26,981.41)	113,677.12	(50,713.10)	(12,204.85)	572,400.90	40,890.73
E. NET INCREASE/DECREASE (B - C + D)			(1,375,140.48)	(1,071,628.55)	(2,926,036.12)	(786,067.86)	(2,347,259.31)	10,122,562.85	1,859,674.61	(3,565,330.82)
F. ENDING CASH (A + E)			6,521,631.57	5,450,003.02	2,523,966.90	1,737,899.04	(609,360.27)	9,513,202.58	11,372,877.19	7,807,546.37
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		7,807,546.37	5,569,566.81	14,341,328.63	12,967,942.17				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	71,165.00	11,699.00	11,699.00	11,697.00	64,058.00		419,092.00	419,092.00
Property Taxes	8020-8079	1,393,708.37	9,580,148.35	2,289,115.79	382,986.60			29,734,476.27	29,734,476.27
Miscellaneous Funds	8080-8099		498,286.99	0.00		129,222.80		1,103,717.06	1,103,717.06
Federal Revenue	8100-8299	4,675.00	282,019.55	1,473.19	44,334.85			365,698.43	365,698.43
Other State Revenue	8300-8599	126,379.07			113,930.49			2,602,440.49	2,602,440.49
Other Local Revenue	8600-8799	140,509.23	1,976,648.42	287,095.77	180,000.00	70,002.32		8,346,635.92	8,346,635.92
Interfund Transfers In	8900-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,736,436.67	12,348,802.31	2,589,383.75	732,948.94	263,283.12	0.00	42,652,060.17	42,652,060.17
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,863,370.40	1,863,370.40	1,863,370.40	1,863,370.43			19,066,547.96	19,066,547.96
Classified Salaries	2000-2999	465,959.93	465,959.93	465,959.93	465,959.93			5,288,524.38	5,288,524.38
Employee Benefits	3000-3999	1,019,949.84	1,019,949.84	1,019,949.87	982,949.84			10,562,882.70	10,562,882.70
Books and Supplies	4000-4999	99,738.26	151,000.00	99,738.26	99,738.26	64,854.35		1,436,947.48	1,436,947.48
Services	5000-5999	513,130.34	313,130.34	313,130.34	413,130.34	71,770.46		4,809,656.38	4,809,656.38
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499	4,065.80	58,390.63	76,959.81				185,055.08	185,055.08
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699				130,119.00			165,119.00	165,119.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,966,214.57	3,871,801.14	3,839,108.61	3,955,267.80	136,624.81	0.00	41,514,732.98	41,514,732.98
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(22.71)	(49.10)		(25.31)			(220.78)	
Accounts Receivable	9200-9299		44,304.00	(2,327.55)	7,864.92			576,899.96	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	(6,894.07)	(18,906.63)					194,654.24	
Other Current Assets	9340							0.00	
Lease Receivable	9380			(126,531.04)	(11,666.19)			397,227.77	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(6,916.78)	25,348.27	(128,858.59)	(3,826.58)	0.00	0.00	1,168,561.19	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,284.88	(269,412.38)	(5,196.99)	(101,211.96)			232,993.43	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,284.88	(269,412.38)	(5,196.99)	(101,211.96)	0.00	0.00	232,993.43	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(8,201.66)	294,760.65	(123,661.60)	97,385.38	0.00	0.00	935,567.76	
E. NET INCREASE/DECREASE (B - C + D)		(2,237,979.56)	8,771,761.82	(1,373,386.46)	(3,124,933.48)	126,658.31	0.00	2,072,894.95	1,137,327.19
F. ENDING CASH (A + E)		5,569,566.81	14,341,328.63	12,967,942.17	9,843,008.69				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,969,667.00	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	29,202,789.36	3.26%	30,153,568.27	1.90%	30,725,265.94
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	359,298.36	0.00%	359,297.36	0.00%	359,297.36
4. Other Local Revenues	8600-8799	4,511,661.46	5.28%	4,749,804.20	(6.85%)	4,424,405.83
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(7,150,694.01)	(3.68%)	(6,887,428.39)	2.54%	(7,062,326.22)
6. Total (Sum lines A1 thru A5c)		27,003,055.17	5.38%	28,455,241.44	.25%	28,526,642.91
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,227,922.01		14,479,720.04
b. Step & Column Adjustment				251,798.03		177,866.54
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,227,922.01	1.77%	14,479,720.04	1.23%	14,657,586.58
2. Classified Salaries						
a. Base Salaries				2,774,509.88		2,735,669.12
b. Step & Column Adjustment				(38,840.76)		21,442.71
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,774,509.88	(1.40%)	2,735,669.12	.78%	2,757,111.83
3. Employee Benefits	3000-3999	5,717,286.91	5.20%	6,014,398.02	5.24%	6,329,416.72
4. Books and Supplies	4000-4999	1,181,960.61	(12.86%)	1,029,987.06	16.45%	1,199,412.69
5. Services and Other Operating Expenditures	5000-5999	2,452,335.47	7.22%	2,629,501.65	(1.12%)	2,599,925.93
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	76,055.08	0.00%	76,055.08	0.00%	76,055.08
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	170,732.76	(3.29%)	165,119.00	0.00%	165,119.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		26,600,802.72	1.99%	27,130,449.97	2.41%	27,784,627.83
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		402,252.45		1,324,791.47		742,015.08
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,209,377.57		6,611,630.02		7,936,421.49
2. Ending Fund Balance (Sum lines C and D1)		6,611,630.02		7,936,421.49		8,678,436.57
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	266,627.40				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	518,529.10				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,474,370.28		2,491,163.12		2,524,316.64

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	3,352,103.24		5,445,258.37		6,154,119.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,611,630.02		7,936,421.49		8,678,436.57
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,474,370.28		2,491,163.12		2,524,316.64
c. Unassigned/Unappropriated	9790	3,352,103.24		5,445,258.37		6,154,119.93
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	670,557.87				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,497,031.39		7,936,421.49		8,678,436.57
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	1,071,797.03	2.98%	1,103,717.06	0.00%	1,103,717.06
2. Federal Revenues	8100-8299	361,625.34	1.13%	365,698.43	0.00%	365,698.43
3. Other State Revenues	8300-8599	2,519,586.37	(10.97%)	2,243,143.13	0.00%	2,243,143.13
4. Other Local Revenues	8600-8799	3,564,434.01	.91%	3,596,831.72	.03%	3,597,831.72
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	7,150,694.01	(3.68%)	6,887,428.39	2.54%	7,062,326.22
6. Total (Sum lines A1 thru A5c)		14,668,136.76	(3.21%)	14,196,818.73	1.24%	14,372,716.56
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,642,348.68		4,586,827.92
b. Step & Column Adjustment				(55,520.76)		6,470.51
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,642,348.68	(1.20%)	4,586,827.92	.14%	4,593,298.43
2. Classified Salaries						
a. Base Salaries				2,540,795.49		2,552,855.26
b. Step & Column Adjustment				12,059.77		13,564.72
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,540,795.49	.47%	2,552,855.26	.53%	2,566,419.98
3. Employee Benefits	3000-3999	4,436,211.03	2.53%	4,548,484.68	1.26%	4,605,801.26
4. Books and Supplies	4000-4999	444,811.75	(8.51%)	406,960.42	27.79%	520,046.64
5. Services and Other Operating Expenditures	5000-5999	2,384,079.71	(8.55%)	2,180,154.73	3.14%	2,248,570.53
6. Capital Outlay	6000-6999	81,455.32	(100.00%)		0.00%	65,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	109,000.00	0.00%	109,000.00	0.00%	109,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,638,701.98	(1.74%)	14,384,283.01	2.25%	14,708,136.84
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		29,434.78		(187,464.28)		(335,420.28)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		676,022.18		705,456.96		517,992.68
2. Ending Fund Balance (Sum lines C and D1)		705,456.96		517,992.68		182,572.40
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	716,694.35		517,992.68		182,572.40
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	(11,237.39)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		705,456.96		517,992.68		182,572.40
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	30,274,586.39	3.25%	31,257,285.33	1.83%	31,828,983.00
2. Federal Revenues	8100-8299	361,625.34	1.13%	365,698.43	0.00%	365,698.43
3. Other State Revenues	8300-8599	2,878,884.73	(9.60%)	2,602,440.49	0.00%	2,602,440.49
4. Other Local Revenues	8600-8799	8,076,095.47	3.35%	8,346,635.92	(3.89%)	8,022,237.55
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		41,671,191.93	2.35%	42,652,060.17	.58%	42,899,359.47
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,870,270.69		19,066,547.96
b. Step & Column Adjustment				196,277.27		184,337.05
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,870,270.69	1.04%	19,066,547.96	.97%	19,250,885.01
2. Classified Salaries						
a. Base Salaries				5,315,305.37		5,288,524.38
b. Step & Column Adjustment				(26,780.99)		35,007.43
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,315,305.37	(.50%)	5,288,524.38	.66%	5,323,531.81
3. Employee Benefits	3000-3999	10,153,497.94	4.03%	10,562,882.70	3.52%	10,935,217.98
4. Books and Supplies	4000-4999	1,626,772.36	(11.67%)	1,436,947.48	19.66%	1,719,459.33
5. Services and Other Operating Expenditures	5000-5999	4,836,415.18	(.55%)	4,809,656.38	.81%	4,848,496.46
6. Capital Outlay	6000-6999	81,455.32	(100.00%)	0.00	0.00%	65,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	185,055.08	0.00%	185,055.08	0.00%	185,055.08
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	170,732.76	(3.29%)	165,119.00	0.00%	165,119.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		41,239,504.70	.67%	41,514,732.98	2.36%	42,492,764.67
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		431,687.23		1,137,327.19		406,594.80
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		6,885,399.75		7,317,086.98		8,454,414.17
2. Ending Fund Balance (Sum lines C and D1)		7,317,086.98		8,454,414.17		8,861,008.97
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	266,627.40		0.00		0.00
b. Restricted	9740	716,694.35		517,992.68		182,572.40
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	518,529.10		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,474,370.28		2,491,163.12		2,524,316.64

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	3,340,865.85		5,445,258.37		6,154,119.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,317,086.98		8,454,414.17		8,861,008.97
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,474,370.28		2,491,163.12		2,524,316.64
c. Unassigned/Unappropriated	9790	3,352,103.24		5,445,258.37		6,154,119.93
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(11,237.39)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	670,557.87		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		6,485,794.00		7,936,421.49		8,678,436.57
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.73%		19.12%		20.42%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,179.67		1,179.67		1,179.67
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		41,239,504.70		41,514,732.98		42,492,764.67
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		41,239,504.70		41,514,732.98		42,492,764.67
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,237,185.14		1,245,441.99		1,274,782.94
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,237,185.14		1,245,441.99		1,274,782.94
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	1,158.21	1,179.67		
	Charter School	0.00	0.00		
	Total ADA	1,158.21	1,179.67	1.9%	Met
1st Subsequent Year (2026-27)	District Regular	1,158.21	1,179.67		
	Charter School				
	Total ADA	1,158.21	1,179.67	1.9%	Met
2nd Subsequent Year (2027-28)	District Regular	1,158.21	1,179.67		
	Charter School				
	Total ADA	1,158.21	1,179.67	1.9%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

		Enrollment		Percent Change	Status
Fiscal Year		Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)	District Regular	1,201.00	1,198.00		
	Charter School				
	Total Enrollment	1,201.00	1,198.00	(.2%)	Met
1st Subsequent Year (2026-27)	District Regular	1,201.00	1,198.00		
	Charter School				
	Total Enrollment	1,201.00	1,198.00	(.2%)	Met
2nd Subsequent Year (2027-28)	District Regular	1,201.00	1,198.00		
	Charter School				
	Total Enrollment	1,201.00	1,198.00	(.2%)	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	1,235	1,294	
Charter School			
Total ADA/Enrollment	1,235	1,294	95.4%
Second Prior Year (2023-24)			
District Regular	1,213	1,263	
Charter School			
Total ADA/Enrollment	1,213	1,263	96.0%
First Prior Year (2024-25)			
District Regular	1,189	1,241	
Charter School	0		
Total ADA/Enrollment	1,189	1,241	95.8%
Historical Average Ratio:			95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	1,180	1,198		
Charter School	0			
Total ADA/Enrollment	1,180	1,198	98.5%	Not Met
1st Subsequent Year (2026-27)				
District Regular	1,180	1,198		
Charter School				
Total ADA/Enrollment	1,180	1,198	98.5%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	1,180	1,198		
Charter School				
Total ADA/Enrollment	1,180	1,198	98.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

The District is improving on accounting for attendance for independent studies.

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2025-26)	29,291,997.70	29,202,789.36	(.3%)	Met
1st Subsequent Year (2026-27)		30,153,568.27	0.0%	Not Met
2nd Subsequent Year (2027-28)		30,725,265.94	0.0%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

For Budget Adopted, 26-27 was \$30,123,900.54; 27-28 was \$30,695,140.49.. Both met standards.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	21,551,729.38	24,658,021.88	87.4%
Second Prior Year (2023-24)	21,562,987.85	24,951,585.33	86.4%
First Prior Year (2024-25)	22,193,386.63	25,787,645.54	86.1%
	Historical Average Ratio:		86.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	3%	3%	3%
	83.6% to 89.6%	83.6% to 89.6%	83.6% to 89.6%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	22,719,718.80	26,430,069.96	86.0%	Met
1st Subsequent Year (2026-27)	23,229,787.18	26,965,330.97	86.1%	Met
2nd Subsequent Year (2027-28)	23,744,115.13	27,619,508.83	86.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2025-26)	365,698.43	361,625.34	-1.1%	No
1st Subsequent Year (2026-27)	365,698.43	365,698.43	0.0%	No
2nd Subsequent Year (2027-28)	365,698.43	365,698.43	0.0%	No

Explanation:

(required if Yes)

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

Current Year (2025-26)	2,602,440.49	2,878,884.73	10.6%	Yes
1st Subsequent Year (2026-27)	2,602,440.49	2,602,440.49	0.0%	No
2nd Subsequent Year (2027-28)	2,602,440.49	2,602,440.49	0.0%	No

Explanation:

(required if Yes)

The increase was due to Resource 6019, one-time SSPDBG fund \$219,118.

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

Current Year (2025-26)	8,569,638.42	8,076,095.47	-5.8%	Yes
1st Subsequent Year (2026-27)	8,336,635.92	8,346,635.92	.1%	No
2nd Subsequent Year (2027-28)	8,012,237.55	8,022,237.55	.1%	No

Explanation:

(required if Yes)

Hillsborough Recreation would have contributed \$500K by the end of 2025-26 toward the Crocker Middle School Field turning into a turf. The project is now changed to field restructuring into a natural grass field with better drainage instead of turf, so the \$500K contribution is reversed.

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

Current Year (2025-26)	1,479,831.36	1,626,772.36	9.9%	Yes
1st Subsequent Year (2026-27)	1,376,026.45	1,436,947.48	4.4%	No
2nd Subsequent Year (2027-28)	1,459,139.72	1,719,459.33	17.8%	Yes

Explanation:

(required if Yes)

\$81K purchase of staff laptops as part of the recycling schedule; one-time \$94K purchase of musical instruments for elementary schools. 2027-28 has new curriculum adoptions.

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

Current Year (2025-26)	4,581,535.92	4,836,415.18	5.6%	Yes
1st Subsequent Year (2026-27)	4,838,229.69	4,809,656.38	-.6%	No
2nd Subsequent Year (2027-28)	4,864,995.42	4,848,496.46	-.3%	No

Explanation:

(required if Yes)

It's due to increase of \$186,332 of Special Ed contracted services, \$35,788 on licensing and software.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	11,537,777.34	11,316,605.54	-1.9%	Met
1st Subsequent Year (2026-27)	11,304,774.84	11,314,774.84	.1%	Met
2nd Subsequent Year (2027-28)	10,980,376.47	10,990,376.47	.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	6,061,367.28	6,463,187.54	6.6%	Not Met
1st Subsequent Year (2026-27)	6,214,256.14	6,246,603.86	.5%	Met
2nd Subsequent Year (2027-28)	6,324,135.14	6,567,955.79	3.9%	Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

\$81K purchase of staff laptops as part of the recycling schedule; one-time \$94K purchase of musical instruments for elementary schools. 2027-28 has new curriculum adoptions.

Explanation:

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

It's due to increase of \$186,332 of Special Ed contracted services, \$35,788 on licensing and software.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,184,105.19	1,244,575.95	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,239,554.17	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.7%	19.1%	20.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.2%	6.4%	6.8%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	402,252.45	26,600,802.72	N/A	Met
1st Subsequent Year (2026-27)	1,324,791.47	27,130,449.97	N/A	Met
2nd Subsequent Year (2027-28)	742,015.08	27,784,627.83	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	7,317,086.98	Met
1st Subsequent Year (2026-27)	8,454,414.17	Met
2nd Subsequent Year (2027-28)	8,861,008.97	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2025-26)	7,896,772.05	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA	
5% or \$88,000 (greater of)	0	to 300
4% or \$88,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,180	1,180	1,180
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

No

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	41,239,504.70	41,514,732.98	42,492,764.67
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	41,239,504.70	41,514,732.98	42,492,764.67

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,237,185.14	1,245,441.99	1,274,782.94
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	1,237,185.14	1,245,441.99	1,274,782.94

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals		
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,474,370.28	2,491,163.12	2,524,316.64
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,352,103.24	5,445,258.37	6,154,119.93
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(11,237.39)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	670,557.87		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	6,485,794.00	7,936,421.49	8,678,436.57
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.73%	19.12%	20.42%
District's Reserve Standard (Section 10B, Line 7):	1,237,185.14	1,245,441.99	1,274,782.94
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

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

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000
to +\$20,000

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(6,928,183.51)	(7,150,694.01)	3.2%	222,510.50	Met
1st Subsequent Year (2026-27)	(6,887,428.39)	(6,887,428.39)	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	(7,062,326.22)	(7,062,326.22)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	80,000.00	80,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	80,000.00	80,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	80,000.00	80,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	137,822.02	170,732.76	23.9%	32,910.74	Not Met
1st Subsequent Year (2026-27)	165,119.00	165,119.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	165,119.00	165,119.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The District authorizes \$35K transfer from Fund 01 to Fund 20 OPEB every year, or 10% of the prior year's Fund 01 surplus. 2024-25 surplus was \$679,107.42, so \$67,911 was transferred to Fund 20 in 2025-26.

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

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

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The debt is paid by Hillsborough tax payers.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

- 2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption
(Form 01CS, Item S7A) First Interim

5,194,953.00	5,194,953.00
	0.00
5,194,953.00	5,194,953.00

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

Actuarial	Actuarial
	Jun 30, 2025

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

- 3 OPEB Contributions

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption
(Form 01CS, Item S7A) First Interim

0.00	0.00
0.00	0.00
0.00	0.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

241,027.35	241,027.35
241,027.35	241,027.35
241,027.35	241,027.35

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

241,027.35	241,027.35
241,027.35	241,027.35
241,027.35	241,027.35

- d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

71	70
71	70
71	70

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

- 2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

Budget Adoption
(Form 01CS, Item S7B) First Interim

- 3 Self-Insurance Contributions

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

Budget Adoption
(Form 01CS, Item S7B) First Interim

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

- 4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	110.00	107.18	107.18	107.18

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Apr 28, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 25, 2025

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

n/a

If Yes, date of budget revision board adoption:

Jun 17, 2025

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2026

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

889,608

% change in salary schedule from prior year

2.3%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

Certificated (Non-management) Health and Welfare (H&W) Benefits

- 1. Are costs of H&W benefit changes included in the interim and MYPs?
- 2. Total cost of H&W benefits
- 3. Percent of H&W cost paid by employer
- 4. Percent projected change in H&W cost over prior year

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

Certificated (Non-management) Attrition (layoffs and retirements)

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

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	66.00	59.40	59.40	59.40

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Apr 28, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 25, 2025

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

n/a

If Yes, date of budget revision board adoption:

Jun 17, 2025

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End
Date:

Jun 30, 2026

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

275,308

% change in salary schedule from prior year

2.3%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

Classified (Non-management) Health and Welfare (H&W) Benefits

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

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Classified (Non-management) Step and Column Adjustments

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

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

Classified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	15.00	15.00	15.00	15.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

Yes	Yes	Yes
296,019	296,019	296,019
Reopener		

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

First Interim
Actuals to Date 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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

First Interim
Board Approved Operating 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 - (Warning) - 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 - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

Passed

CONTRIB-UNREST-REV - (Warning) - 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: CSESAP employer payroll cost.		
Total of negative resource balances for Fund 01		(\$9,408.98)

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

Passed

EXCESS-ASSIGN-REU - (Warning) - 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 - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

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

Passed

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

Passed

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

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

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

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

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

LOTTERY-CONTRIB - (Warning) - 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: CSESAP employer payroll cost.

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

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

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

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

First Interim
Original 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: CSESAP employer payroll cost.		
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 - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

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

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

INTERFD-INDIRECT-FN - (Warning) - 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 - (Warning) - 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: CSESAP employer payroll cost.			

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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

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

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

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

First Interim
Projected Totals 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:

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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. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards. **Exception**

FUND	RESOURCE	NEG. EFB
01	7034	(\$1,828.41)
Explanation: The negative balance of the Dishwasher grant will be reimbursed by CDE later.		
01	7415	(\$9,408.98)
Explanation: CSESAP employer's payroll cost.		
Total of negative resource balances for Fund 01		(\$11,237.39)

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

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

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

INTERFD-INDIRECT-FN - (Warning) - 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 - (Warning) - 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	7034	9790	(\$1,828.41)
Explanation: The negative balance of the Dishwasher grant will be reimbursed by CDE later.			
01	7415	9790	(\$9,408.98)
Explanation: CSESAP employer's payroll cost.			

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>