

HILLSBOROUGH CITY SCHOOL DISTRICT

2025-26 Second Interim Budget

March 11, 2026

SCHOOLS

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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 Second Interim Report of General Fund Summary with Actuals as of January 31, 2026; summary of changes made from the 2025-26 Second Interim 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 only 4.47%. However, according to the county's 25-26 P-1 Property Taxes Report in December, 2025, the District's combined property taxes increase is 5.06%, an increase of \$268,045 from the 1st interim budget, the latter based on the county's October, 2025 estimate. This 2nd interim budget projects 4.70% Assessed Value increase into 2026-27 and 3.0% increase into 2027-28.

However, there is a decrease of \$154,398 in unsecured property taxes (commercial) budgeted for 2026-27 as a result of the San Mateo County Assessor's Office's settlement with Genentech for the company's 2000-2005 property taxes. Hillsborough does not have commercial properties, but the unsecured property taxes collected by the county is distributed to local agencies, including all cities and public school districts in the county. Hillsborough's proportion is 1.86% of the \$8,309,546.85 settlement. Another \$95k is reduced from the 27-28 unsecured property taxes to anticipate the \$4-\$5 million Genentech settlement for 2006-2018. According to the Assessor's Office, Genentech files multiple appeals every year on thousands of pieces of property, both real property and personal property, so this impact on the District's property taxes' revenues will likely be ongoing.

Special Ed Property Tax Transfer revenue, which is apportioned by the District's total ADA, increased by \$21,712 from \$1,071,797 at 1st interim to \$1,093,509 at the 2nd interim, due to 2.3% COLA.

The District has received the remaining 41% (\$153,039) of the Student Support and Professional Development Discretionary Block Grant (SSPDBG), reflected as an increase in state revenues. With the 59% (\$219,118) the District already received and accounted for at 1st Interim, the total of this one-time funding equals \$372,157.

In addition to the \$7,367 grant for literacy screening apportionment the District received in 24-25, the District has received an additional \$11,123 for the 25-26 fiscal year. As the State re-allocates the Learning Recovery Emergency Block Grant it took back in prior years, the District also received a small amount of \$5,283 that must be accounted for in LCAP.

The 2025-26 Support Inclusive Practice (SIP) grant will be \$18,421, a decrease from the \$30,500 authorization for 2024-25. This federal grant helps fund the District's work on UDL and MTSS. It is reimbursement based.

The 25-26 2nd Interim shows a decrease of \$220,235 in local revenues. The vast majority of it is local field trip revenues, mostly because the 7th grade field trip to southern California was contracted out; neither parents' donations nor expenditures go through the District books. Additionally 46 out of the 148 (31%) students chose not to participate and there were also more students who applied for the field trip scholarships this year.

The Special Ed Early Intervention Grant for Preschoolers decreased by \$19,006 from \$48,481 to \$29,475 because the District had fewer and fewer eligible preschoolers who would trigger this funding.

The total 2025-26 contributions from Hillsborough Schools Foundation accounts for 10.25% of the District's total revenues, which would be 10.70% without the \$1,765,344 STRS on Behalf under state revenues. The District remains a Community Funded, Basic Aid School District.

Budget Revision on Expenditures

While there are some movements among salaries and benefits, there is very little change from the 1st interim budget.

There is a total decrease of \$61,378 in Services & Operating Expenditures budgets. Some major movers are a decrease of \$175,557 on field trips, \$10k-\$11K each in dues and membership, phones, SIP, Title II Teacher PD, and at the same time an increase of \$82K in Special Ed, \$15K in STEAM field trips, \$32K in firewalls for Internet, and \$18K for other contracted services.

The General Fund's contributions toward Special Ed is 14.3% of the District's total expenditures plus the interfund transfers out to Fund 13 to Food Services and Fund 20 for OPEB. Contribution to Routine Restricted Maintenance is 3.05%, so the District met the 3% minimum requirement.

The Measure H Series C sale closed on 12/4/2025; the District has since received the proceeds of \$31,727,000 and accounted for it in the 2nd Interim budget. The District has completely spent the Series A issuance of \$34 million and is in the process of spending Series B of \$40 million. Factoring the interest revenues, with \$44,492,607 in construction expenditures for the 25-26 fiscal year, the remaining Fund 21 balance as of June 30, 2026 is budgeted to be \$38.5 million.

Reserves and Recommendation

Because the P-1 property taxes increase and the arrival of the \$153,039 one-time SSPDDBG money, the District projects a slight increase on its General Fund reserve, by 0.38%, from 14.10% at 1st interim to 14.48% at 2nd interim, and the District projects a surplus of \$796,088 for this year, with surpluses in the two outer years as well. However, it's worth noting that the 2nd interim did not build in any salary and benefits increase for the two outer years.

The District will be able to fulfil its financial obligations for the remainder of the 2025-26 fiscal year as well as two subsequent years. It is recommended the Board approve the 2025-26 2nd Interim Budget with a Positive Certification.

HILLSBOROUGH CITY SCHOOL DISTRICT

2025-26 Second Interim Budget



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Assumptions

- ❖ The increase of Assessed Value from 2024-25 to 2025-26 changed from 4.49% per Assessor's 7/3/25 Public Release to 5.06% per 25-26 P-1 Property Taxes Report.
- ❖ 2025-26 4.70% increase into 2026-27, change from 3.43% at 1st Interim
- ❖ 2026-27 3.0% increase into 2027-28, change from 2.0% from 1st Interim

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San Mateo County Assessed Value Increases

School Dist	2026	2025	2024
Tax Account Desc	Chg	Chg	Chg
GENERAL TAX RATE	3.21%	5.12%	5.66%
BAYSHORE ELEMENTARY GENERAL PURPOSE	2.27%	7.26%	3.34%
BELMONT ELEMENTARY GENERAL PURPOSE	3.04%	5.47%	5.04%
BRISBANE ELEM GENRL PURPOSE	2.14%	5.38%	8.95%
BURLINGAME ELEM GENRL PURPOSE	3.23%	6.91%	8.13%
HILLSBOROUGH ELEM GENRL PURP	4.70%	4.47%	4.88%
JEFFERSON ELEM GENRL PURPOSE	3.30%	3.56%	7.64%
PACIFICA SCHOOL DISTRICT GEN PUR	3.52%	4.48%	4.52%
LAS LOMITAS ELEM GNRL PURPOSE	3.75%	5.58%	4.89%
MENLO PARK CITY ELEM GENL PUR	3.77%	5.46%	5.42%
MILLBRAE ELEM GENRL PURPOSE	3.66%	7.07%	7.05%
PORTOLA VALLEY ELEM GENL PUR	3.10%	5.00%	5.08%
RAVENSWOOD ELEM GENRL PURPOSE	2.39%	6.00%	3.60%
REDWOOD CITY ELEM GENL PUR	3.12%	4.55%	4.74%
SAN BRUNO PARK ELEM GENL PUR	2.80%	4.78%	5.48%
SAN CARLOS ELEM GENRL PURPOSE	3.50%	6.34%	5.21%
SAN MATEO CITY ELEM GENL PUR	2.84%	3.66%	4.52%
WOODSIDE ELEM GENRL PURPOSE	5.10%	7.25%	6.96%
BLMT REDWOOD SHORES SCH. FAC. IMP. DIS	2.49%	4.35%	3.28%
JEFFERSON HIGH GENRL PURPOSE	3.11%	4.29%	6.81%
SAN MATEO HIGH GENRL PURPOSE	3.23%	4.72%	5.48%
SEQUOIA HIGH GENRL PURPOSE	3.36%	5.38%	4.99%
CABRILLO UNIFIED GEN PUR	3.36%	4.39%	3.64%
LA HONDA-PESCADERO UN GEN PUR	3.48%	3.73%	0.94%
SO SAN FRAN UNIFIED GENL PUR	2.56%	6.32%	9.00%
SM JR COLLEGE GEN PUR	3.21%	5.12%	5.66%

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Revisions from 2025-26 1st Interim to 2nd Interim Budget

	25-26 1st Interim Budget (A)	25-26 2nd Interim Budget (B)	Budget Revision (B)-(A)
Revenues			
Property Taxes/EPA/LCFF	30,274,586	30,560,428	285,841
Federal Revenue	361,625	349,534	(12,091)
State Revenue	2,878,885	3,029,341	150,456
Local Revenue	8,076,095	7,855,861	(220,235)
Total Revenues	41,591,192	41,795,164	203,972
Expenditure			
Certificated Salaries	18,870,271	18,803,356	(66,914)
Classified Salaries	5,315,305	5,321,180	5,874
Employee Benefits	10,153,498	10,199,989	46,491
Books & Supplies	1,626,772	1,631,773	5,001
Services & Operating Expenditures	4,836,415	4,775,038	(61,378)
Capital Outlay	81,455	81,455	
Other Outgo	185,055	186,285	1,230
Total Expenditures	41,068,772	40,999,076	(69,696)
Surplus/Deficit	522,420	796,088	273,668
Transfers from Fund 40	80,000	80,000	
Transfers to Fund 13	(102,822)	(102,822)	
Transfers to Fund 20	(67,911)	(67,911)	
Net Change in Fund Balance	431,687	705,355	273,668

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Revision of Revenue Budget

Description	Resource Code	25-26 1st Interim Budget (A)	25-26 2nd Interim Budget (B)	Budget Revision (B)-(A)
25-26 Property Taxes	0000	28,786,529	29,054,574	268,045
26-27 Property Taxes Genentech Settlement 2000-2005	0000	0	(154,398)	(154,398)
27-28 Property Taxes Genentech Settlement 2006-2018	0000	0	(95,000)	(95,000)
Education Protection Account	1400	244,216	240,300	(3,916)
Support Inclusive Practice (SIP)	3386	30,500	18,421	(12,079)
Special Ed Property Tax Transfer	6500	1,071,797	1,093,509	21,712
Field Trip Funds	9001	687,753	442,570	(245,183)

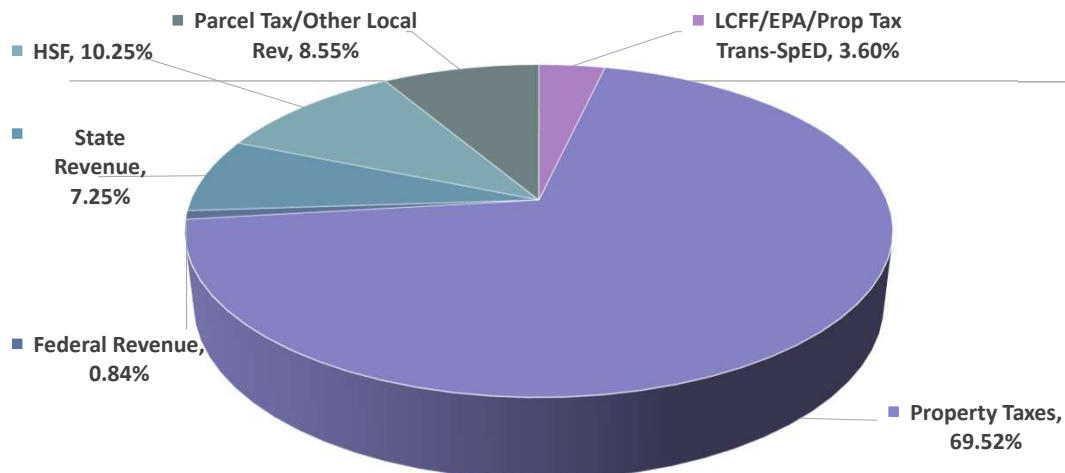
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Revisions of Revenue Budget

Description	Resource Code	25-26 1st Interim Budget (A)	25-26 2nd Interim Budget (B)	Budget Revision (B)-(A)
Student Support & Professional Development Discretionary Block Grant	6019	219,118	372,157	153,039
Mental Health State Funding	6546	100,883	98,964	(1,919)
Special Ed Early Intervention Preschool	6547	48,481	29,475	(19,006)
Learning Recovery Emergency Block Grant	7435	0	5,283	5,283
Literacy Screening	7810	0	11,123	11,123

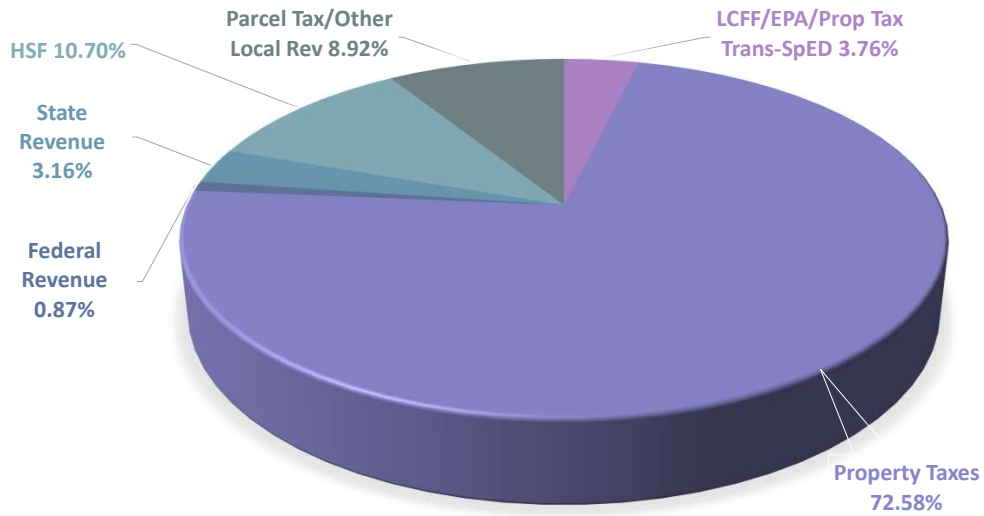
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2025-26 2nd Interim General Fund Revenues



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2025-26 2nd Interim General Fund Revenues w/t STRS on Behalf



Note: HSF Contribution is 10.70% excluding the STRS on Behalf Amount of \$1,765,344.

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Revisions from 25-26 1st Interim to 2nd Interim--Expenditures

	25-26 1st Interim Budget (A)	25-26 2nd Interim Budget (B)	Budget Revision (B)-(A)
Certificated Salaries	18,870,271	18,803,356	(66,914)
Classified Salaries	5,315,305	5,321,180	5,874
Employee Benefits	10,153,498	10,199,989	46,491
Books & Supplies	1,626,772	1,631,773	5,001
Services & Operating Expenditures	4,836,415	4,775,038	(61,378)
Capital Outlay	81,455	81,455	
Other Outgo	185,055	186,285	1,230
Total Expenditures	41,068,772	40,999,076	(69,696)

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Revision of Expenditures

Description	Resource Code	25-26 1st Interim Budget (A)	25-26 2nd Interim Budget (B)	Budget Revision (B)-(A)
Firewalls for Internet	0000	37,509	70,292	32,783
Dues and Membership	0000	40,959	30,492	(10,467)
Fingerprinting	0000	3,287	4,787	1,500
Phones	0000	44,996	34,293	(10,703)
Licensing and Software	0000	298,399	301,644	3,245
25-26 FAN STEAM Field Trips & Contracted Services	0379	4,640	20,028	15,388
Consultant Services, Leadership PD	0351	0	18,000	18,000
Support Inclusive Practice (SIP)	3386	26,359	14,366	(11,993)
Title II Teacher PD	4035	18,892	8,871	(10,021)
Special Ed	6500	1,167,327	1,249,912	82,585
Routine Restricted Maintenance	8150	198,935	203,461	4,526
Field Trips	9001	639,327	463,750	(175,577)

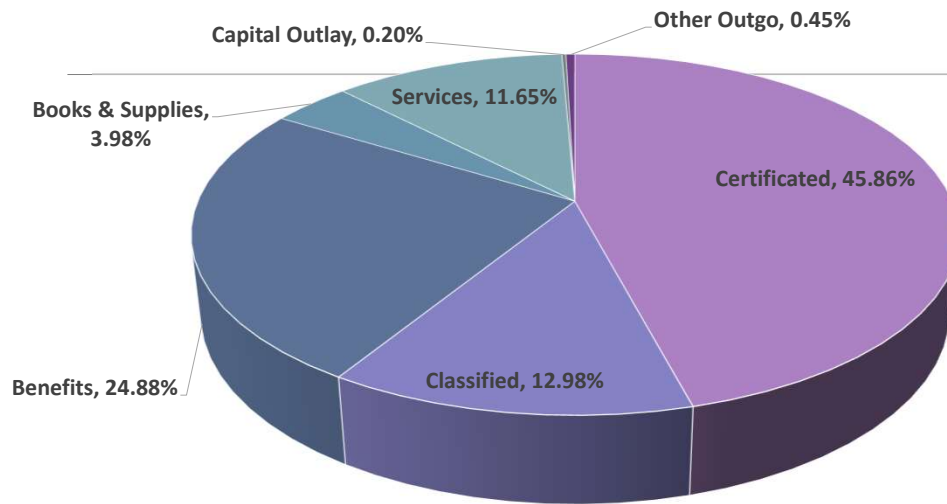
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Revision of Contribution to Restricted Resources

Description	25-26 1st Interim Budget (A)	25-26 2nd Interim Budget (B)	% of General Fund Expenditure & Transfers Out	Budget Revision (B)-(A)
Special Education	5,844,284	5,888,981	14.30%	44,698
Routine Restricted Maintenance	1,244,576	1,254,006	3.05%	9,430
Safe Route to School (Crossing Guards)	61,835	61,835	0.15%	-
Total Unrestricted General Fund Contributions	7,150,694	7,204,822	17.50%	54,128

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25-26 2nd Interim General Fund Expenditures



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2025-26 2nd Interim General Fund Multi-Year Projections

	24-25 Actuals	25-26 2nd Interim Budget	26-27 Projected Budget	27-28 Projected Budget
Revenues	41,040,134	41,795,164	43,020,297	43,632,042
Expenditures	40,361,027	40,999,076	41,425,584	42,338,986
Revenues less Expenditures	679,107	796,088	1,594,713	1,293,057
Total Transfers	(118,551)	(90,733)	(85,119)	(85,119)
End Balance Gain/Loss	560,556	705,355	1,509,594	1,207,938
Beginning Balance	6,324,843	6,885,400	7,590,755	9,100,349
Ending Balance	6,885,400	7,590,755	9,100,349	10,308,286

*** No compensation increase assumed in 26-27 & 27-28.

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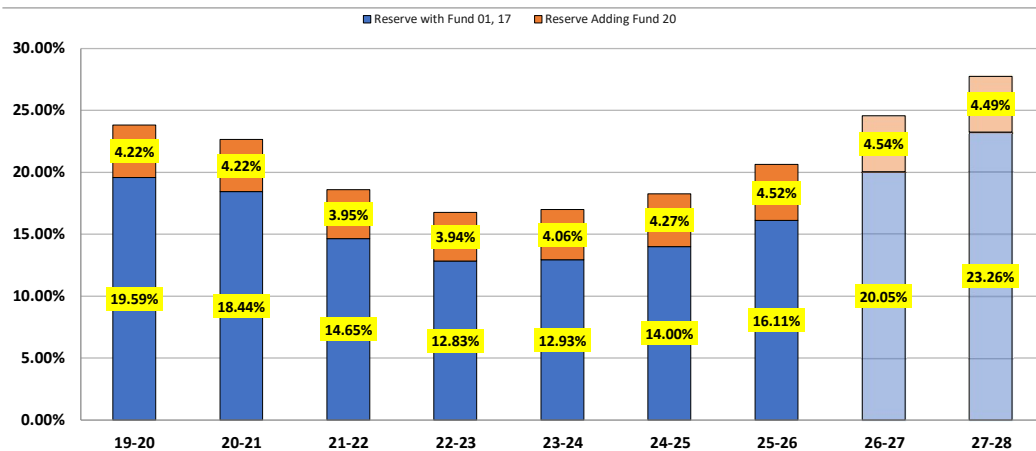
2025-26 2nd Interim General Fund Reserves

	24-25 Actuals	25-26 2nd Interim Budget	26-27 Projected Budget	27-28 Projected Budget
6% Reserve for Economic Uncertainty	2,432,999	2,470,189	2,495,442	2,550,246
Unappropriated Ending Balance	2,597,624	3,492,288	5,164,093	6,644,161
Ending Balance	6,885,400	7,590,755	9,100,349	10,308,286
Total Reserve Level	12.41%	14.48%	18.42%	21.63%
Total Expenditures+Transfer out	40,559,578	41,169,809	41,590,703	42,504,105
Add Fund 17 Balance	647,558	670,558	680,558	690,558
Reserve with Fund 17	14.00%	16.11%	20.05%	23.26%
Add Fund 20 Balance	1,732,635	1,860,546	1,885,546	1,910,546
Reserve with Fund 17 & Fund 20	18.27%	20.63%	24.59%	27.75%
GF Reserve 25-26 1st Interim	12.41%	14.10%	17.20%	18.55%

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HCSD Reserves 2019-20 through 2027-28

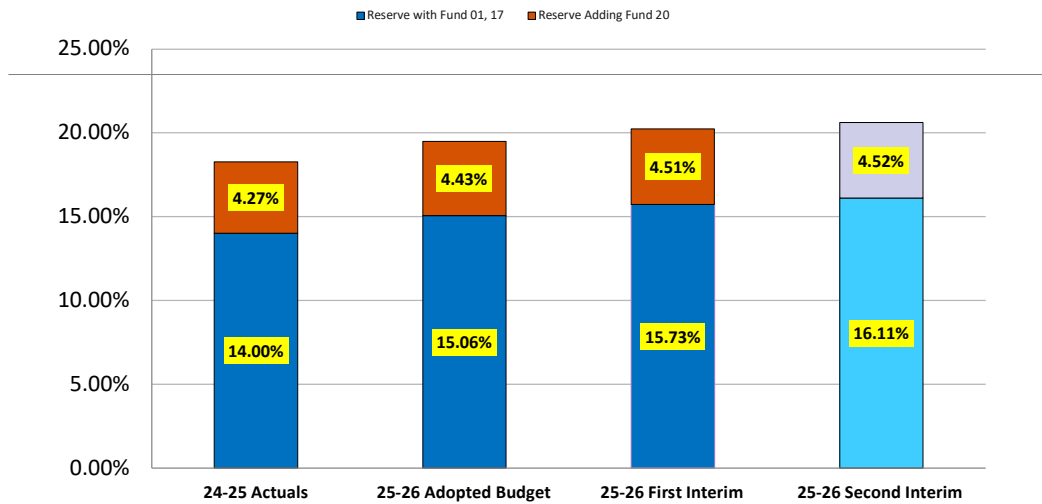
General Fund Reserve Percentage COVID to 27-28
for 25-26 2nd Interim



*** No compensation increase assumed in 26-27 & 27-28.

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2025-26 General Fund Projected Reserves



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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%

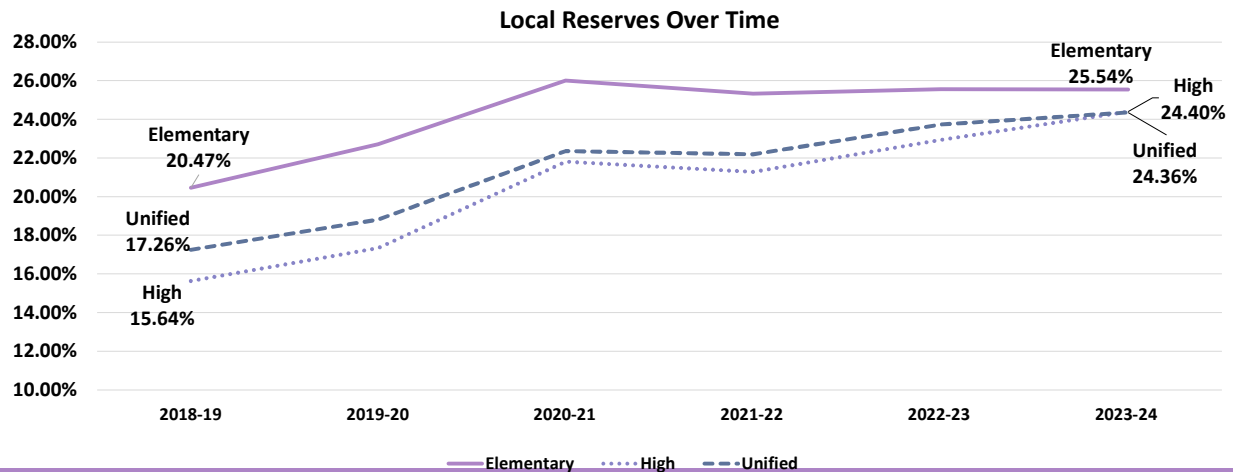
¹As a percentage of total General Fund expenditures, transfers, and other uses

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2023-24 Reserve Levels

Reserve balances significantly increased during the pandemic largely due to one-time COVID-19 and other one-time emergency funds

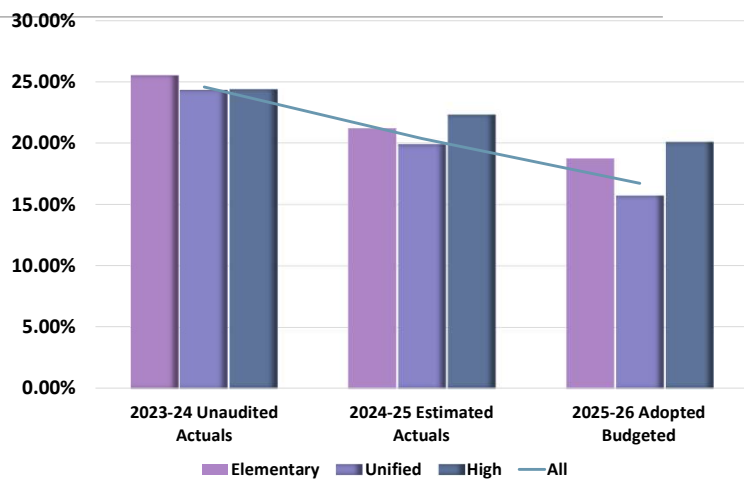


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Conditions of Local Reserves

- In 2023-24, nearly 40% of all school districts were deficit spending, with a shortfall of about 3% of total expenditures
- The loss of one-time dollars as well as rising employee and operational costs have had a detrimental impact on local reserves
- Declining enrollment has only exacerbated this impact
- Across all districts, reserves are estimated to decrease by nearly 8% between 2023-24 and 2025-26

Unrestricted Ending Fund Balance Percentage of Total General Fund Expenditures, Transfers, and Other Uses



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2025-26 2nd Interim All Funds at a Glance

		Special Revenue Cafeteria	Special Reserve Non-Capital	Special Reserve (OPEB)	Bond Building	Capital Facilities	Special Reserve Capital	
Description	General Fund 01	Fund 13	Fund 17	Fund 20	Fund 21	Fund 25	Fund 40	Total
Beginning Fund Balances	6,885,400	653	647,558	1,732,635	50,375,242	80,925	300,167	60,022,580
Revenues	41,795,164	735,776	23,000	60,000	933,652	193,000	94,000	43,834,591
Transfers In	80,000	102,822		67,911				250,733
Other Sources/Bond Proceeds					31,727,000			31,727,000
Total Sources of Funds	41,875,164	838,598	23,000	127,911	32,660,652	193,000	94,000	75,812,324
Expenditures	40,999,076	827,953			44,492,607	273,925		86,593,561
Transfers Out	170,733						80,000	250,733
Total Uses of Funds	41,169,809	827,953	-	-	44,492,607	273,925	80,000	86,844,294
Net Sources (Uses) of Funds	705,355	10,645	23,000	127,911	(11,831,955)	(80,925)	14,000	(11,031,970)
Ending Fund Balance	7,590,755	11,298	670,558	1,860,546	38,543,287	-	314,167	48,990,610

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Measure H Bond Projects 2025-26 2nd Interim Budget

Project	Description	22-23	23-24	24-25	25-26	Total by
Code		Fund 21	Fund 21	Fund 21	Fund 21	Project
640	BUSINESS SERVICES				35,631	35,631
669	IT INFRASTRUCTURE	-	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	-	36,463	486,255
926	CLASSROOM TECHNOLOGIES	18,935	801,465	-	-	820,400
927	SOUTH A POD FINISHES REMODEL	32,016	321,209	136,158	21,544	510,927
928	CONSTRUCTION MGMT MEASURE H	267,177	99,094	76,024	11,310	453,605
929	FURNITURE REPLACEMENT	108,123	24,007	146,642	993,887	1,272,659
	Total					4,072,921

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Measure H Bond Projects 2025-26 2nd Interim Budget

Project	Description	22-23	23-24	23-24	23-24	24-25	24-25	24-25	25-26	25-26	Total by
Code		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			884,844	-	1,063,539
932	CROCKER NEW MPR AND DROP-OFF	37,870	191,122		137,483	1,636,929		199,517	1,633,546	118,477	3,954,944
933	WEST NEW MPR & LIBRARY CONVRSN	37,870	223,413		315,000	2,791,928		151,460	23,470,449	129,445	27,119,565
934	ROOF REPAIRS	13,525	264,253			7,779,787			5,575,273	8,811	13,641,649
935	HVAC REPLACEMENT & IMPROVEMENT	29,755	283,955			8,382,278			9,939,748	8,811	18,644,547
936	CROCKER TURF FIELD	10,820	13,725	18,300		-	9,425		1,706	-	53,976
937	BRIDGE SCHOOL REMODEL PROJECT	1,607	7,840			-			-	-	9,447
938	OUTDOOR DISPLAY MARQUEE	-	100,125			696,793			-	-	796,918
939	MEASURE H DISTRICT MANAGEMENT	-	-			187,606			1,391,673	3,406	1,582,684
940	SURVEILLANCE CAMERAS	-	-			203,903			467,565	4,976	676,444
941	NORTH JUNGLE								28,968	-	28,968
	Total										67,572,681

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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 P-2 Projected	1,167.73	(20.96)

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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%	18,182,449	1,521,871
2025-26	19.10%	0.00%	18,182,449	1,521,871
2026-27	19.10%	0.00%	18,182,449	1,521,871
Total		8.37%		11,948,942

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

Year	CalPERS Rate	Rate Increase per Year	CalPERS Creditable Earnings	CalPERS Cost Increase per Year
2015-16	11.847%			
2016-17	13.888%	2.041%	3,196,963	65,250
2017-18	15.531%	1.643%	3,242,762	119,463
2018-19	18.062%	2.531%	3,516,905	218,576
2019-20	19.721%	1.659%	4,121,412	324,520
2020-21	20.70%	0.979%	4,125,617	365,241
2021-22	22.91%	2.210%	4,333,683	479,435
2022-23	25.37%	2.460%	5,059,944	684,256
2023-24	26.68%	1.310%	5,333,570	791,128
2024-25	27.05%	0.370%	5,536,317	841,686
2025-26	26.81%	-0.240%	5,536,317	828,399
2026-27	26.90%	0.090%	5,536,317	833,382
Total		15.053%		5,551,337

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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	2,363,557
2025-26	2,350,270
2026-27	2,355,253
Total	17,500,279

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

	24-25 Actuals			25-26 2nd 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	29,466,918.24	1,093,509.36	30,560,427.60	30,613,883.62	1,103,717.06	31,717,600.68	31,550,027.52	1,103,717.06	32,653,744.58
Federal Revenue	-	372,601.43	372,601.43	-	349,534.34	349,534.34	-	353,619.43	353,619.43	-	353,619.43	353,619.43
State Revenue	373,679.63	2,282,645.60	2,656,325.23	359,298.36	2,670,042.84	3,029,341.20	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	4,523,662.25	3,332,198.31	7,855,860.56	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	34,349,878.85	7,445,284.85	41,795,163.70	35,722,985.18	7,297,311.34	43,020,296.52	36,333,730.71	7,298,311.34	43,632,042.05
Expenditure												
Certificated	13,833,729.96	4,740,032.62	18,573,762.58	14,225,876.51	4,577,479.95	18,803,356.46	14,482,720.04	4,586,827.92	19,069,547.96	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	2,776,726.57	2,544,453.11	5,321,179.68	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	5,718,068.13	4,481,920.43	10,199,988.56	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	1,195,879.83	435,893.04	1,631,772.87	1,023,170.82	406,960.42	1,430,131.24	1,189,595.55	520,046.64	1,709,642.19
Services	2,497,132.52	2,326,626.43	4,823,758.95	2,505,110.04	2,269,927.64	4,775,037.68	2,660,552.41	2,228,889.93	4,889,442.34	2,630,133.50	2,239,519.93	4,869,653.43
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	77,285.35	109,000.00	186,285.35	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	26,498,946.43	14,500,129.49	40,999,075.92	26,992,565.49	14,433,018.21	41,425,583.70	27,639,899.26	14,699,086.24	42,338,985.50
Revenues less Expenses	7,863,987.07	(7,184,879.65)	679,107.42	7,850,932.42	(7,054,844.64)	796,087.78	8,730,419.69	(7,135,706.87)	1,594,712.82	8,693,831.45	(7,400,774.90)	1,293,056.55
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	-	(7,204,821.77)	7,204,821.77	-	(6,948,242.59)	6,948,242.59	-	(7,073,840.42)	7,073,840.42	-
Total Transfers	(7,127,606.51)	7,009,055.51	(118,551.00)	(7,295,554.53)	7,204,821.77	(90,732.76)	(7,033,361.59)	6,948,242.59	(85,119.00)	(7,158,959.42)	7,073,840.42	(85,119.00)
End Balance GAIN/LOSS	736,380.56	(175,824.14)	560,556.42	555,377.89	149,977.13	705,355.02	1,697,058.10	(187,464.28)	1,509,593.82	1,534,872.03	(326,934.48)	1,207,937.55
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	6,764,755.46	825,999.31	7,590,754.77	8,461,813.56	638,535.03	9,100,348.59
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	-	843,121.41	843,121.41	-	655,657.13	655,657.13	-	328,722.65	328,722.65
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	2,470,188.52	-	2,470,188.52	2,495,442.16	-	2,495,442.16	2,550,246.27	-	2,550,246.27
Unappropriated Ending Balance	2,607,032.99	(9,408.98)	2,597,624.01	3,509,410.44	(17,122.10)	3,492,288.34	5,181,214.90	(17,122.10)	5,164,092.80	6,661,282.82	(17,122.10)	6,644,160.72
Ending Balance	6,209,377.57	676,022.18	6,885,399.75	6,764,755.46	825,999.31	7,590,754.77	8,461,813.56	638,535.03	9,100,348.59	9,996,685.59	311,600.55	10,308,286.14

Hillsborough City School District
2025-26 Second Interim 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	41,795,163.70	735,775.85	23,000.00	60,000.00	933,651.85	193,000.00	94,000.00	43,834,591.40
Transfers In	80,000.00	102,822.02		67,910.74				250,732.76
Other Sources/Bond Proceeds					31,727,000.00			31,727,000.00
Total Sources of Funds	41,875,163.70	838,597.87	23,000.00	127,910.74	32,660,651.85	193,000.00	94,000.00	75,812,324.16
<u>Uses of Funds</u>								
Expenditures	40,999,075.92	827,952.99			44,492,607.00	273,925.30		86,593,561.21
Transfers Out	170,732.76						80,000.00	250,732.76
Other Uses								-
Total Uses of Funds	41,169,808.68	827,952.99	-	-	44,492,607.00	273,925.30	80,000.00	86,844,293.97
Net Sources (Uses) of Funds	705,355.02	10,644.88	23,000.00	127,910.74	(11,831,955.15)	(80,925.30)	14,000.00	(11,031,969.81)
Ending Fund Balance	7,590,754.77	11,297.70	670,557.87	1,860,545.59	38,543,287.07	-	314,166.69	48,990,609.69
<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	843,121.41				38,543,287.07	-		39,386,408.48
Sick Banks/Vacation Accruals	386,270.83							386,270.83
Site/Program Carryovers	132,258.27							132,258.27
Other Committed/Assigned		11,297.70		1,860,545.59			314,166.69	2,186,009.98
6% Reserve for Economic Uncertainty	2,470,188.52		670,557.87					3,140,746.39
Unappropriated Ending Balance	3,492,288.34							3,492,288.34
Ending Balance	7,590,754.77	11,297.70	670,557.87	1,860,545.59	38,543,287.07	-	314,166.69	48,990,609.69

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

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: 3/11/26

Printed Name: Ana de Arce

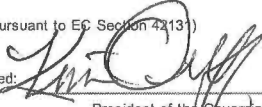
Title: Superintendent

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: March 11, 2026

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 Shen

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 first interim.	X	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	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 first interim.		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 first interim.	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 first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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	

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

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 first interim 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 first interim 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 first interim 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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second 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 first interim, 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	29,202,789.36	17,122,819.89	29,466,918.24	264,128.88	0.9%
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	359,298.36	199,312.17	359,298.36	0.00	0.0%
4) Other Local Revenue		8600-8799	4,978,806.70	4,511,661.46	3,200,795.02	4,523,662.25	12,000.79	0.3%
5) TOTAL, REVENUES			34,630,101.76	34,073,749.18	20,522,927.08	34,349,878.85		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,447,538.87	14,227,922.01	7,288,836.66	14,225,876.51	2,045.50	0.0%
2) Classified Salaries		2000-2999	2,720,797.29	2,774,509.88	1,588,027.59	2,776,726.57	(2,216.69)	-0.1%
3) Employee Benefits		3000-3999	5,997,616.36	5,717,286.91	2,946,204.70	5,718,068.13	(781.22)	0.0%
4) Books and Supplies		4000-4999	1,024,532.38	1,181,960.61	397,209.91	1,195,879.83	(13,919.22)	-1.2%
5) Services and Other Operating Expenditures		5000-5999	2,408,573.79	2,452,335.47	1,577,027.69	2,505,110.04	(52,774.57)	-2.2%
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	28,460.60	77,285.35	(1,230.27)	-1.6%
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	26,430,069.96	13,825,767.15	26,498,946.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,954,987.99	7,643,679.22	6,697,159.93	7,850,932.42		
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	170,732.76	67,910.74	170,732.76	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)	(7,150,694.01)	0.00	(7,204,821.77)	(54,127.76)	0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,986,005.53)	(7,241,426.77)	12,089.26	(7,295,554.53)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			968,982.46	402,252.45	6,709,249.19	555,377.89		
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	6,611,630.02		6,764,755.46		
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	0.00		261,627.40		
All Others		9719	0.00	261,627.40		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	518,529.10		518,529.10		
Sick Banks/Vacation Accruals	0000	9760	354,232.77					
Crocker Turf Project	0000	9760	469,000.00					
Sick Banks/Vacation Accruals	0000	9760		386,270.83				
School Site Carryovers	0000	9760		132,258.27				
Sick Banks/Vacation Accruals	0000	9760				386,270.83		
School Site Carryovers	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	2,474,370.28		2,470,188.52		
Unassigned/Unappropriated Amount		9790	3,520,353.24	3,352,103.24		3,509,410.44		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	172,044.00	172,044.00	113,551.00	172,044.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	247,048.00	244,216.00	122,108.00	240,300.00	(3,916.00)	-1.6%
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	67,046.88	33,709.83	67,047.00	.12	0.0%
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	27,636,936.23	15,812,691.15	27,912,953.00	276,016.77	1.0%
Unsecured Roll Taxes		8042	1,096,893.00	1,103,845.25	1,049,555.67	1,083,370.00	(20,475.25)	-1.9%
Prior Years' Taxes		8043	(21,299.00)	(21,299.00)	(8,795.76)	(8,795.76)	12,503.24	-58.7%
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	29,202,789.36	17,122,819.89	29,466,918.24	264,128.88	0.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
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)
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	29,202,789.36	17,122,819.89	29,466,918.24	264,128.88	0.9%
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	46,466.00	46,466.00	46,466.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	235,099.94	235,099.94	92,820.79	235,099.94	0.00	0.0%
Tax Relief Subventions								

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)
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	60,025.38	77,732.42	0.00	0.0%
TOTAL, OTHER STATE REVENUE			359,297.36	359,298.36	199,312.17	359,298.36	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	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	93,349.79	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%

2025-26 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
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	355,107.54	355,107.54	355,107.53	(.01)	0.0%
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	3,974,319.90	2,752,337.69	3,986,320.70	12,000.80	0.3%
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	4,511,661.46	3,200,795.02	4,523,662.25	12,000.79	0.3%
TOTAL, REVENUES			34,630,101.76	34,073,749.18	20,522,927.08	34,349,878.85	276,129.67	0.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,087,241.74	10,873,170.88	5,453,181.40	10,868,875.38	4,295.50	0.0%
Certificated Pupil Support Salaries		1200	1,156,554.85	1,154,107.73	554,814.61	1,156,357.73	(2,250.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,203,742.28	2,200,643.40	1,280,840.65	2,200,643.40	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			14,447,538.87	14,227,922.01	7,288,836.66	14,225,876.51	2,045.50	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	360,380.68	398,642.86	196,165.43	400,824.43	(2,181.57)	-0.5%
Classified Support Salaries		2200	845,796.29	803,205.00	476,796.18	803,205.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	386,375.32	391,419.50	236,296.40	391,419.50	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,128,245.00	1,181,242.52	678,769.58	1,181,277.64	(35.12)	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,720,797.29	2,774,509.88	1,588,027.59	2,776,726.57	(2,216.69)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,773,236.42	2,691,888.22	1,373,769.84	2,692,034.83	(146.61)	0.0%
PERS		3201-3202	760,856.40	765,877.38	430,256.86	765,956.36	(78.98)	0.0%
OASDI/Medicare/Alternative		3301-3302	419,209.88	425,083.43	222,069.35	425,181.70	(98.27)	0.0%
Health and Welfare Benefits		3401-3402	1,304,157.02	1,332,516.50	677,928.98	1,331,960.47	556.03	0.0%
Unemployment Insurance		3501-3502	8,578.49	8,683.80	4,267.29	8,684.39	(.59)	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)
Workers' Compensation		3601-3602	448,942.59	190,585.39	93,151.03	191,598.19	(1,012.80)	-0.5%
OPEB, Allocated		3701-3702	197,198.09	197,198.09	90,181.41	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	105,454.10	54,579.94	105,454.10	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,997,616.36	5,717,286.91	2,946,204.70	5,718,068.13	(781.22)	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	21,258.25	23,323.79	10,257.68	37,205.95	(13,882.16)	-59.5%
Materials and Supplies		4300	891,394.13	879,042.91	267,866.40	887,208.38	(8,165.47)	-0.9%
Noncapitalized Equipment		4400	111,880.00	279,593.91	119,085.83	271,465.50	8,128.41	2.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,024,532.38	1,181,960.61	397,209.91	1,195,879.83	(13,919.22)	-1.2%
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	27,230.58	24,533.26	26,726.14	504.44	1.9%
Dues and Memberships		5300	34,648.12	40,958.68	39,947.26	30,561.68	10,397.00	25.4%
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	739,229.28	359,221.67	739,229.28	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	112,782.16	132,701.54	61,540.19	132,726.54	(25.00)	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	1,014,032.38	1,020,613.82	683,704.37	1,062,184.85	(41,571.03)	-4.1%
Communications		5900	78,853.45	95,436.57	60,776.82	117,516.55	(22,079.98)	-23.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,408,573.79	2,452,335.47	1,577,027.69	2,505,110.04	(52,774.57)	-2.2%
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	28,460.60	62,285.35	(1,230.27)	-2.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			76,055.08	76,055.08	28,460.60	77,285.35	(1,230.27)	-1.6%
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	26,430,069.96	13,825,767.15	26,498,946.43	(68,876.47)	-0.3%
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	67,910.74	67,910.74	67,910.74	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	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	170,732.76	67,910.74	170,732.76	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)
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)	(7,150,694.01)	0.00	(7,204,821.77)	(54,127.76)	0.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,928,183.51)	(7,150,694.01)	0.00	(7,204,821.77)	(54,127.76)	0.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,986,005.53)	(7,241,426.77)	12,089.26	(7,295,554.53)	(54,127.76)	0.7%

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	1,071,797.03	473,629.21	1,093,509.36	21,712.33	2.0%
2) Federal Revenue		8100-8299	365,698.43	361,625.34	17,202.00	349,534.34	(12,091.00)	-3.3%
3) Other State Revenue		8300-8599	2,243,143.13	2,519,586.37	2,439,048.65	2,670,042.84	150,456.47	6.0%
4) Other Local Revenue		8600-8799	3,590,831.72	3,564,434.01	2,017,471.34	3,332,198.31	(232,235.70)	-6.5%
5) TOTAL, REVENUES			7,303,390.34	7,517,442.75	4,947,351.20	7,445,284.85		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,578,035.48	4,642,348.68	2,266,941.99	4,577,479.95	64,868.73	1.4%
2) Classified Salaries		2000-2999	2,543,805.50	2,540,795.49	1,408,893.29	2,544,453.11	(3,657.62)	-0.1%
3) Employee Benefits		3000-3999	4,498,479.05	4,436,211.03	3,134,586.22	4,481,920.43	(45,709.40)	-1.0%
4) Books and Supplies		4000-4999	455,298.98	444,811.75	175,957.06	435,893.04	8,918.71	2.0%
5) Services and Other Operating Expenditures		5000-5999	2,172,962.13	2,384,079.71	1,053,627.71	2,269,927.64	114,152.07	4.8%
6) Capital Outlay		6000-6999	65,000.00	81,455.32	81,455.32	81,455.32	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	109,000.00	109,000.00	11,305.61	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	14,638,701.98	8,132,767.20	14,500,129.49		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,119,190.80)	(7,121,259.23)	(3,185,416.00)	(7,054,844.64)		
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	7,150,694.01	0.00	7,204,821.77	54,127.76	0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,928,183.51	7,150,694.01	0.00	7,204,821.77		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(191,007.29)	29,434.78	(3,185,416.00)	149,977.13		
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	705,456.96		825,999.31		
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	716,694.35		843,121.41		
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)	(11,237.39)		(17,122.10)		
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	1,071,797.03	473,629.21	1,093,509.36	21,712.33	2.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,103,717.06	1,071,797.03	473,629.21	1,093,509.36	21,712.33	2.0%
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	280,434.50	0.00	280,434.50	0.00	0.0%
Special Education Discretionary Grants		8182	54,510.37	52,298.84	0.00	40,219.84	(12,079.00)	-23.1%
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	7,032.00	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	18,892.00	7,670.00	18,880.00	(12.00)	-0.1%
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	2,500.00	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	361,625.34	17,202.00	349,534.34	(12,091.00)	-3.3%
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	25,736.24	25,736.24	25,736.24	0.00	0.0%
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	1,828.41	1,828.41	1,828.41	New
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	66,000.00	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%

2025-26 Second Interim
General Fund
Restricted (Resources 2000-9999)
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)
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	3,000.00	3,000.00	3,000.00	0.00	0.0%
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	157,378.00	103,871.00	157,486.00	108.00	0.1%
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	2,224,116.00	2,238,613.00	2,372,636.06	148,520.06	6.7%
TOTAL, OTHER STATE REVENUE			2,243,143.13	2,519,586.37	2,439,048.65	2,670,042.84	150,456.47	6.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,640,244.73	1,509,825.41	2,640,244.73	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%
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	202,495.06	72,033.78	202,495.06	0.00	0.0%
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	721,694.22	435,612.15	489,458.52	(232,235.70)	-32.2%

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)
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	3,564,434.01	2,017,471.34	3,332,198.31	(232,235.70)	-6.5%
TOTAL, REVENUES			7,303,390.34	7,517,442.75	4,947,351.20	7,445,284.85	(72,157.90)	-1.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,242,670.86	4,283,147.40	2,047,003.11	4,224,197.62	58,949.78	1.4%
Certificated Pupil Support Salaries		1200	90,463.95	98,974.80	70,065.10	95,155.85	3,818.95	3.9%
Certificated Supervisors' and Administrators' Salaries		1300	244,900.67	260,226.48	149,873.78	258,126.48	2,100.00	0.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,578,035.48	4,642,348.68	2,266,941.99	4,577,479.95	64,868.73	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,974,868.02	1,975,650.81	1,082,526.80	1,981,496.53	(5,845.72)	-0.3%
Classified Support Salaries		2200	222,675.77	222,675.77	128,053.47	220,487.67	2,188.10	1.0%
Classified Supervisors' and Administrators' Salaries		2300	238,064.04	237,171.24	138,409.89	237,171.24	0.00	0.0%
Clerical, Technical and Office Salaries		2400	108,197.67	105,297.67	59,903.13	105,297.67	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,543,805.50	2,540,795.49	1,408,893.29	2,544,453.11	(3,657.62)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,587,371.79	2,572,683.28	2,187,507.26	2,605,482.65	(32,799.37)	-1.3%
PERS		3201-3202	680,140.80	676,065.55	357,191.53	676,065.55	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	252,452.57	267,408.28	136,229.34	267,971.62	(563.34)	-0.2%
Health and Welfare Benefits		3401-3402	786,372.47	756,673.05	370,790.32	763,515.88	(6,842.83)	-0.9%
Unemployment Insurance		3501-3502	3,378.70	3,484.91	1,746.42	3,561.88	(76.97)	-2.2%
Workers' Compensation		3601-3602	101,840.28	76,292.56	38,644.99	77,929.11	(1,636.55)	-2.1%
OPEB, Allocated		3701-3702	43,829.26	43,829.26	19,871.33	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	39,774.14	22,605.03	43,564.48	(3,790.34)	-9.5%
TOTAL, EMPLOYEE BENEFITS			4,498,479.05	4,436,211.03	3,134,586.22	4,481,920.43	(45,709.40)	-1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	32,192.02	13,579.39	33,335.83	33,335.83	(19,756.44)	-145.5%

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	528.21	(528.21)	New
Materials and Supplies		4300	331,068.41	301,845.48	89,710.93	273,395.27	28,450.21	9.4%
Noncapitalized Equipment		4400	92,038.55	129,386.88	52,382.09	128,633.73	753.15	0.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			455,298.98	444,811.75	175,957.06	435,893.04	8,918.71	2.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	270,000.00	270,000.00	123,032.96	412,630.00	(142,630.00)	-52.8%
Travel and Conferences		5200	50,502.86	59,851.19	14,941.68	41,143.84	18,707.35	31.3%
Dues and Memberships		5300	267.00	3,049.18	2,828.56	3,049.74	(.56)	0.0%
Insurance		5400-5450	5,150.00	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	222,436.73	202,225.09	70,268.37	202,225.09	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	1,624,605.54	1,848,954.25	842,556.14	1,610,878.97	238,075.28	12.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,172,962.13	2,384,079.71	1,053,627.71	2,269,927.64	114,152.07	4.8%
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	65,000.00	81,455.32	81,455.32	81,455.32	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			65,000.00	81,455.32	81,455.32	81,455.32	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								
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	11,305.61	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	11,305.61	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	14,638,701.98	8,132,767.20	14,500,129.49	138,572.49	0.9%
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	7,150,694.01	0.00	7,204,821.77	54,127.76	0.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,928,183.51	7,150,694.01	0.00	7,204,821.77	54,127.76	0.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,928,183.51	7,150,694.01	0.00	7,204,821.77	(54,127.76)	-0.8%

2025-26 Second 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	30,274,586.39	17,596,449.10	30,560,427.60	285,841.21	0.9%
2) Federal Revenue		8100-8299	365,698.43	361,625.34	17,202.00	349,534.34	(12,091.00)	-3.3%
3) Other State Revenue		8300-8599	2,602,440.49	2,878,884.73	2,638,360.82	3,029,341.20	150,456.47	5.2%
4) Other Local Revenue		8600-8799	8,569,638.42	8,076,095.47	5,218,266.36	7,855,860.56	(220,234.91)	-2.7%
5) TOTAL, REVENUES			41,933,492.10	41,591,191.93	25,470,278.28	41,795,163.70		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,025,574.35	18,870,270.69	9,555,778.65	18,803,356.46	66,914.23	0.4%
2) Classified Salaries		2000-2999	5,264,602.79	5,315,305.37	2,996,920.88	5,321,179.68	(5,874.31)	-0.1%
3) Employee Benefits		3000-3999	10,496,095.41	10,153,497.94	6,080,790.92	10,199,988.56	(46,490.62)	-0.5%
4) Books and Supplies		4000-4999	1,479,831.36	1,626,772.36	573,166.97	1,631,772.87	(5,000.51)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	4,581,535.92	4,836,415.18	2,630,655.40	4,775,037.68	61,377.50	1.3%
6) Capital Outlay		6000-6999	65,000.00	81,455.32	81,455.32	81,455.32	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	185,055.08	185,055.08	39,766.21	186,285.35	(1,230.27)	-0.7%
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	41,068,771.94	21,958,534.35	40,999,075.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			835,797.19	522,419.99	3,511,743.93	796,087.78		
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	170,732.76	67,910.74	170,732.76	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			(57,822.02)	(90,732.76)	12,089.26	(90,732.76)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			777,975.17	431,687.23	3,523,833.19	705,355.02		
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	7,317,086.98		7,590,754.77		
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		

2025-26 Second 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)
Prepaid Items		9713	355,643.00	0.00		261,627.40		
All Others		9719	0.00	261,627.40		0.00		
b) Restricted		9740	494,423.87	716,694.35		843,121.41		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	823,232.77	518,529.10		518,529.10		
Sick Banks/Vacation Accruals	0000	9760	354,232.77					
Crocker Turf Project	0000	9760	469,000.00					
Sick Banks/Vacation Accruals	0000	9760		386,270.83				
School Site Carryovers	0000	9760		132,258.27				
Sick Banks/Vacation Accruals	0000	9760				386,270.83		
School Site Carryovers	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	2,474,370.28		2,470,188.52		
Unassigned/Unappropriated Amount		9790	3,510,944.26	3,340,865.85		3,492,288.34		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	172,044.00	172,044.00	113,551.00	172,044.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	247,048.00	244,216.00	122,108.00	240,300.00	(3,916.00)	-1.6%
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	67,046.88	33,709.83	67,047.00	.12	0.0%
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	27,636,936.23	15,812,691.15	27,912,953.00	276,016.77	1.0%
Unsecured Roll Taxes		8042	1,096,893.00	1,103,845.25	1,049,555.67	1,083,370.00	(20,475.25)	-1.9%
Prior Years' Taxes		8043	(21,299.00)	(21,299.00)	(8,795.76)	(8,795.76)	12,503.24	-58.7%
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	29,202,789.36	17,122,819.89	29,466,918.24	264,128.88	0.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 Second 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)
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	1,103,717.06	1,071,797.03	473,629.21	1,093,509.36	21,712.33	2.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			30,395,714.76	30,274,586.39	17,596,449.10	30,560,427.60	285,841.21	0.9%
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	280,434.50	0.00	280,434.50	0.00	0.0%
Special Education Discretionary Grants		8182	54,510.37	52,298.84	0.00	40,219.84	(12,079.00)	-23.1%
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	7,032.00	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	18,892.00	7,670.00	18,880.00	(12.00)	-0.1%
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	2,500.00	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	361,625.34	17,202.00	349,534.34	(12,091.00)	-3.3%
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	25,736.24	25,736.24	25,736.24	0.00	0.0%
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	1,828.41	1,828.41	1,828.41	New
Mandated Costs Reimbursements		8550	46,465.00	46,466.00	46,466.00	46,466.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	344,456.07	344,456.07	92,820.79	344,456.07	0.00	0.0%

2025-26 Second Interim
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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)
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	66,000.00	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	3,000.00	3,000.00	3,000.00	0.00	0.0%
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	157,378.00	103,871.00	157,486.00	108.00	0.1%
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	2,301,848.42	2,298,638.38	2,450,368.48	148,520.06	6.5%
TOTAL, OTHER STATE REVENUE			2,602,440.49	2,878,884.73	2,638,360.82	3,029,341.20	150,456.47	5.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,640,244.73	1,509,825.41	2,640,244.73	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%
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	93,349.79	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%

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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)
Interagency Services		8677	302,674.24	202,495.06	72,033.78	202,495.06	0.00	0.0%
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	355,107.54	355,107.54	355,107.53	(.01)	0.0%
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	4,696,014.12	3,187,949.84	4,475,779.22	(220,234.90)	-4.7%
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	8,076,095.47	5,218,266.36	7,855,860.56	(220,234.91)	-2.7%
TOTAL, REVENUES			41,933,492.10	41,591,191.93	25,470,278.28	41,795,163.70	203,971.77	0.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,329,912.60	15,156,318.28	7,500,184.51	15,093,073.00	63,245.28	0.4%
Certificated Pupil Support Salaries		1200	1,247,018.80	1,253,082.53	624,879.71	1,251,513.58	1,568.95	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,448,642.95	2,460,869.88	1,430,714.43	2,458,769.88	2,100.00	0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,025,574.35	18,870,270.69	9,555,778.65	18,803,356.46	66,914.23	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,335,248.70	2,374,293.67	1,278,692.23	2,382,320.96	(8,027.29)	-0.3%
Classified Support Salaries		2200	1,068,472.06	1,025,880.77	604,849.65	1,023,692.67	2,188.10	0.2%
Classified Supervisors' and Administrators' Salaries		2300	624,439.36	628,590.74	374,706.29	628,590.74	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,236,442.67	1,286,540.19	738,672.71	1,286,575.31	(35.12)	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,264,602.79	5,315,305.37	2,996,920.88	5,321,179.68	(5,874.31)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,360,608.21	5,264,571.50	3,561,277.10	5,297,517.48	(32,945.98)	-0.6%
PERS		3201-3202	1,440,997.20	1,441,942.93	787,448.39	1,442,021.91	(78.98)	0.0%
OASDI/Medicare/Alternative		3301-3302	671,662.45	692,491.71	358,298.69	693,153.32	(661.61)	-0.1%

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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)
Health and Welfare Benefits		3401-3402	2,090,529.49	2,089,189.55	1,048,719.30	2,095,476.35	(6,286.80)	-0.3%
Unemployment Insurance		3501-3502	11,957.19	12,168.71	6,013.71	12,246.27	(77.56)	-0.6%
Workers' Compensation		3601-3602	550,782.87	266,877.95	131,796.02	269,527.30	(2,649.35)	-1.0%
OPEB, Allocated		3701-3702	241,027.35	241,027.35	110,052.74	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	145,228.24	77,184.97	149,018.58	(3,790.34)	-2.6%
TOTAL, EMPLOYEE BENEFITS			10,496,095.41	10,153,497.94	6,080,790.92	10,199,988.56	(46,490.62)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	32,192.02	13,579.39	33,335.83	33,335.83	(19,756.44)	-145.5%
Books and Other Reference Materials		4200	21,258.25	23,323.79	10,785.89	37,734.16	(14,410.37)	-61.8%
Materials and Supplies		4300	1,222,462.54	1,180,888.39	357,577.33	1,160,603.65	20,284.74	1.7%
Noncapitalized Equipment		4400	203,918.55	408,980.79	171,467.92	400,099.23	8,881.56	2.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,479,831.36	1,626,772.36	573,166.97	1,631,772.87	(5,000.51)	-0.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	270,000.00	270,000.00	123,032.96	412,630.00	(142,630.00)	-52.8%
Travel and Conferences		5200	75,045.86	87,081.77	39,474.94	67,869.98	19,211.79	22.1%
Dues and Memberships		5300	34,915.12	44,007.86	42,775.82	33,611.42	10,396.44	23.6%
Insurance		5400-5450	401,315.00	396,165.00	347,304.12	396,165.00	0.00	0.0%
Operations and Housekeeping Services		5500	747,549.68	739,229.28	359,221.67	739,229.28	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	335,218.89	334,926.63	131,808.56	334,951.63	(25.00)	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	2,638,637.92	2,869,568.07	1,526,260.51	2,673,063.82	196,504.25	6.8%
Communications		5900	78,853.45	95,436.57	60,776.82	117,516.55	(22,079.98)	-23.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,581,535.92	4,836,415.18	2,630,655.40	4,775,037.68	61,377.50	1.3%
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	81,455.32	81,455.32	81,455.32	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			65,000.00	81,455.32	81,455.32	81,455.32	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%

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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 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	124,000.00	124,000.00	11,305.61	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	28,460.60	62,285.35	(1,230.27)	-2.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			185,055.08	185,055.08	39,766.21	186,285.35	(1,230.27)	-0.7%
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	41,068,771.94	21,958,534.35	40,999,075.92	69,696.02	0.2%
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	67,910.74	67,910.74	67,910.74	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	102,822.02	102,822.02	0.00	102,822.02	0.00	0.0%

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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)
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	170,732.76	67,910.74	170,732.76	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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)	(90,732.76)	12,089.26	(90,732.76)	0.00	0.0%

Resource	Description	2025-26 Projected Totals
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	372,157.00
6300	Lottery: Instructional Materials	141,423.01
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	258,115.65
7435	Learning Recovery Emergency Block Grant	5,283.00
7810	Other Restricted State	7,367.00
8210	Student Activity Funds	25,969.00
9010	Other Restricted Local	32,806.75
Total, Restricted Balance		843,121.41

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	96,992.56	29,776.77	96,992.56	0.00	0.0%
3) Other State Revenue		8300-8599	461,257.61	638,713.29	216,468.04	638,713.29	0.00	0.0%
4) Other Local Revenue		8600-8799	70.00	70.00	(1,705.88)	70.00	0.00	0.0%
5) TOTAL, REVENUES			533,635.87	735,775.85	244,538.93	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	89,524.10	178,683.39	0.00	0.0%
3) Employee Benefits		3000-3999	100,538.12	100,538.12	47,967.17	109,850.00	(9,311.88)	-9.3%
4) Books and Supplies		4000-4999	4,500.00	4,500.00	354.96	4,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	352,736.38	534,919.60	192,719.26	534,919.60	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			636,457.89	818,641.11	330,565.49	827,952.99		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(102,822.02)	(82,865.26)	(86,026.56)	(92,177.14)		
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	19,956.76	(86,026.56)	10,644.88		
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	20,609.58		11,297.70		
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	20,609.58		11,297.70		
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		
FEDERAL REVENUE								
Child Nutrition Programs		8220	72,308.26	96,992.56	29,776.77	96,992.56	0.00	0.0%
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	96,992.56	29,776.77	96,992.56	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	461,257.61	638,713.29	216,468.04	638,713.29	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			461,257.61	638,713.29	216,468.04	638,713.29	0.00	0.0%
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	(1,705.88)	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	(1,705.88)	70.00	0.00	0.0%
TOTAL, REVENUES			533,635.87	735,775.85	244,538.93	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	87,485.01	36,633.72	87,485.01	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	90,384.28	91,198.38	52,890.38	91,198.38	0.00	0.0%
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	89,524.10	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	24,001.45	48,333.79	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	11,895.34	11,895.34	5,794.82	11,895.34	0.00	0.0%
Health and Welfare Benefits		3401-3402	36,763.38	36,760.36	16,619.64	46,072.24	(9,311.88)	-25.3%
Unemployment Insurance		3501-3502	77.73	80.75	37.91	80.75	0.00	0.0%
Workers' Compensation		3601-3602	2,162.71	2,162.71	941.17	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	572.18	1,305.17	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			100,538.12	100,538.12	47,967.17	109,850.00	(9,311.88)	-9.3%
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	4,500.00	4,500.00	354.96	4,500.00	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)
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	354.96	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	159.46	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	534,519.60	192,559.80	534,519.60	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			352,736.38	534,919.60	192,719.26	534,919.60	0.00	0.0%
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	818,641.11	330,565.49	827,952.99		
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%
USES								

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 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)	11,297.70
Total, Restricted Balance		11,297.70

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	12,659.87	23,000.00	0.00	0.0%
5) TOTAL, REVENUES			23,000.00	23,000.00	12,659.87	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	12,659.87	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	12,659.87	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	12,659.87	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	12,659.87	23,000.00	0.00	0.0%
TOTAL, REVENUES			23,000.00	23,000.00	12,659.87	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	34,067.49	60,000.00	0.00	0.0%
5) TOTAL, REVENUES			60,000.00	60,000.00	34,067.49	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	34,067.49	60,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	35,000.00	67,910.74	67,910.74	67,910.74	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			35,000.00	67,910.74	67,910.74	67,910.74		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			95,000.00	127,910.74	101,978.23	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	1,860,545.59		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	1,860,545.59		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	34,067.49	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	34,067.49	60,000.00	0.00	0.0%
TOTAL, REVENUES			60,000.00	60,000.00	34,067.49	60,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	35,000.00	67,910.74	67,910.74	67,910.74	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			35,000.00	67,910.74	67,910.74	67,910.74	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)			35,000.00	67,910.74	67,910.74	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	959,299.68	933,651.85	233,651.85	33.4%
5) TOTAL, REVENUES			700,000.00	700,000.00	959,299.68	933,651.85		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	18,250.91	22,799.59	13,222.59	22,799.59	0.00	0.0%
3) Employee Benefits		3000-3999	8,756.64	10,676.67	6,174.84	12,831.64	(2,154.97)	-20.2%
4) Books and Supplies		4000-4999	1,000,000.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,500.00	182,241.13	121,051.63	190,031.01	(7,789.88)	-4.3%
6) Capital Outlay		6000-6999	23,479,750.00	38,984,888.78	20,257,447.37	44,266,944.76	(5,282,055.98)	-13.5%
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	39,200,606.17	20,397,896.43	44,492,607.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,819,257.55)	(38,500,606.17)	(19,438,596.75)	(43,558,955.15)		
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	31,727,000.00	31,727,000.00	31,727,000.00	New
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	31,727,000.00	31,727,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,819,257.55)	(38,500,606.17)	12,288,403.25	(11,831,955.15)		
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	11,874,636.05		38,543,287.07		
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	26,555,984.67	11,874,636.05		38,543,287.07		
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	959,299.68	933,651.85	233,651.85	33.4%
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	959,299.68	933,651.85	233,651.85	33.4%
TOTAL, REVENUES			700,000.00	700,000.00	959,299.68	933,651.85		
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	22,799.59	13,222.59	22,799.59	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			18,250.91	22,799.59	13,222.59	22,799.59	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	4,936.89	6,112.59	3,544.99	6,112.59	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)
OASDI/Medicare/Alternative		3301-3302	1,071.58	1,361.63	779.13	1,485.73	(124.10)	-9.1%
Health and Welfare Benefits		3401-3402	2,546.38	2,955.39	1,707.49	4,985.39	(2,030.00)	-68.7%
Unemployment Insurance		3501-3502	6.98	8.87	5.09	9.74	(.87)	-9.8%
Workers' Compensation		3601-3602	194.81	238.19	138.14	238.19	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			8,756.64	10,676.67	6,174.84	12,831.64	(2,154.97)	-20.2%
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	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	250,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000,000.00	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	12,500.00	182,241.13	121,051.63	190,031.01	(7,789.88)	-4.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,500.00	182,241.13	121,051.63	190,031.01	(7,789.88)	-4.3%
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	37,366,273.23	18,761,855.06	41,253,832.00	(3,887,558.77)	-10.4%
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	1,618,615.55	1,495,592.31	3,013,112.76	(1,394,497.21)	-86.2%
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	38,984,888.78	20,257,447.37	44,266,944.76	(5,282,055.98)	-13.5%
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	39,200,606.17	20,397,896.43	44,492,607.00		
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	31,727,000.00	31,727,000.00	31,727,000.00	New
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	31,727,000.00	31,727,000.00	31,727,000.00	New
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	31,727,000.00	31,727,000.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	38,543,287.07
Total, Restricted Balance		38,543,287.07

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	150,500.00	190,070.39	123,587.82	193,000.00	2,929.61	1.5%
5) TOTAL, REVENUES			150,500.00	190,070.39	123,587.82	193,000.00		
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	215,340.36	252,546.62	53,154.01	273,925.30	(21,378.68)	-8.5%
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	252,546.62	53,154.01	273,925.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(64,840.36)	(62,476.23)	70,433.81	(80,925.30)		
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)	(62,476.23)	70,433.81	(80,925.30)		
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	18,449.07		0.00		
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	18,449.07		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	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	70.39	2,378.96	3,000.00	2,929.61	4,162.0%
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								
Mitigation/Developer Fees		8681	150,000.00	190,000.00	121,208.86	190,000.00	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			150,500.00	190,070.39	123,587.82	193,000.00	2,929.61	1.5%
TOTAL, REVENUES			150,500.00	190,070.39	123,587.82	193,000.00		
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	247,571.11	53,154.01	268,949.79	(21,378.68)	-8.6%
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	4,975.51	0.00	4,975.51	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			215,340.36	252,546.62	53,154.01	273,925.30	(21,378.68)	-8.5%
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	252,546.62	53,154.01	273,925.30		
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
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	94,000.00	94,000.00	5,016.87	94,000.00	0.00	0.0%
5) TOTAL, REVENUES			94,000.00	94,000.00	5,016.87	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	5,016.87	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	(74,983.13)	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	5,016.87	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	5,016.87	94,000.00	0.00	0.0%
TOTAL, REVENUES			94,000.00	94,000.00	5,016.87	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	1,167.73	1,167.73	9.52	1.0%
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	1,167.73	1,167.73	9.52	1.0%
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	1,167.73	1,167.73	9.52	1.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

3/5/2026

Projection Date

LEA: Hillsborough City Elementary

Projection Title: 2025-26 2nd 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%	2.41%	3.06%	3.34%	3.14%
Statutory COLA				6.56%	8.22%	1.07%	2.30%	2.41%	3.06%	3.34%	3.14%
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	\$ 5,679	\$ 5,853	\$ 6,048	\$ 6,238
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	-	-	-	-	-	-	-	-	-	-	-
	Single Year Unduplicated Pupil Percentage			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	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%
(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	\$ 29,054,574	\$ 30,199,582	\$ 31,135,726					
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	\$ 29,054,574	\$ 30,199,582	\$ 31,135,726	\$ -	\$ -	\$ -	\$ -	\$ -
(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	1,212	1,212	1,212			
A-2 / A-4	COE Enrollment	-	-	-	-	-						
	Total Enrollment	1,268	1,260	1,294	1,263	1,235	1,212	1,212	1,212	-	-	
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%	3.80%	3.80%	3.80%	0.00%	0.00%	
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage			4.06%	3.98%	3.98%	3.96%	3.91%	3.80%	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	490.46	490.46	490.46		
	Grades 4-6	453.48	453.48	444.07	446.19	438.59	406.58	381.85	381.85	381.85		
	Grades 7-8	277.01	277.01	276.79	283.09	288.71	283.41	293.67	293.67	293.67		
	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	1,165.98	1,165.98	1,165.98	-	-
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)											
	Grades TK-3				0.55	1.66	1.66	0.56	0.56	0.56		
	Grades 4-6				-	-	-	1.01	1.01	1.01		
	Grades 7-8				1.05	0.11	0.11	0.18	0.18	0.18		
	Grades 9-12				-	-	-	-	-	-	-	-
	TOTAL NPS-CDS (Annual)				1.60	1.77	1.77	1.75	1.75	1.75	-	-
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	1,167.73	1,167.73	1,167.73	-	-
E-2, E-3	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)											
	Grades TK-3				-	-	-					
	Grades 4-6				-	-	-					
	Grades 7-8				-	-	-					
	Grades 9-12				-	-	-					
	COUNTY TOTAL				-	-	-	-	-	-	-	-
	RATIO: District ADA-to-Enrollment				95.44%	96.05%	96.25%	96.35%	96.35%	96.35%	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 2023-23 PADC ADA report	2022-23 ADA shift reported in 2023-24 PADC ADA report	2023-24 ADA shift reported in 2024-25 PADC ADA report	2024-25 ADA shift reported in 2025-26 PADC ADA report	2025-26 ADA shift reported in 2026-27 PADC ADA report	2026-27 ADA shift reported in 2027-28 PADC ADA report	2027-28 ADA shift reported in 2028-29 PADC ADA report	2028-29 ADA shift reported in 2029-30 PADC ADA report
	Grades TK-3		-	-	-	-	-					
	Grades 4-6		-	-	-	-	-					
	Grades 7-8	Prior year Charter School Shift Decrease of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year	-	-	-	-	-					
	Grades 9-12		-	-	-	-	-					
A-19	Grades TK-3		-	-	-	-	-					
	Grades 4-6		-	-	-	-	-					
	Grades 7-8	Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year	-	-	-	-	-					
	Grades 9-12		-	-	-	-	-					
	Net increase/(decrease) to prior year ADA		-	-	-	-	-	-	-	-	-	-

Hillsborough City Elementary (68908) - 2025-26 2nd Interim								
3/5/2026								
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	490.46	490.46
Grades 4-6	453.48	453.48	444.07	446.19	438.59	406.58	381.85	381.85
Grades 7-8	277.01	277.01	276.79	283.09	288.71	283.41	293.67	293.67
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,241.85	1,241.85	1,213.15	1,233.43	1,211.35	1,186.92	1,165.98	1,165.98
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,241.85	1,241.85	1,213.15	1,233.43	1,211.35	1,186.92	1,165.98	1,165.98
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	490.46	490.46	490.46
Grades 4-6	453.48	444.07	446.19	438.59	406.58	381.85	381.85	381.85
Grades 7-8	277.01	276.79	283.09	288.71	283.41	293.67	293.67	293.67
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,241.85	1,213.15	1,233.43	1,211.35	1,186.92	1,165.98	1,165.98	1,165.98
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,241.85	1,213.15	1,233.43	1,211.35	1,186.92	1,165.98	1,165.98	1,165.98
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	490.46	490.46	490.46	-
Grades 4-6	444.07	446.19	438.59	406.58	381.85	381.85	381.85	-
Grades 7-8	276.79	283.09	288.71	283.41	293.67	293.67	293.67	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,213.15	1,233.43	1,211.35	1,186.92	1,165.98	1,165.98	1,165.98	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,213.15	1,233.43	1,211.35	1,186.92	1,165.98	1,165.98	1,165.98	-
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	490.48	492.62	490.46	326.97
Grades 4-6	450.34	447.91	442.95	430.45	409.01	390.09	381.85	254.57
Grades 7-8	276.94	278.96	282.86	285.07	288.60	290.25	293.67	195.78
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,232.28	1,229.47	1,219.31	1,210.56	1,188.09	1,172.96	1,165.98	777.32
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,232.28	1,229.47	1,219.31	1,210.56	1,188.09	1,172.96	1,165.98	777.32
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	490.46	490.46	490.46	-	-
Grades 4-6	446.19	438.59	406.58	381.85	381.85	381.85	-	-
Grades 7-8	283.09	288.71	283.41	293.67	293.67	293.67	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,233.43	1,211.35	1,186.92	1,165.98	1,165.98	1,165.98	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,233.43	1,211.35	1,186.92	1,165.98	1,165.98	1,165.98	-	-
Change in LCFF ADA (excludes NSS ADA)	20.28	(22.08)	(24.43)	(20.94)	-	-	(1,165.98)	-
	Increase	Decline	Decline	Decline	No Change	No Change	Decline	No Change

Hillsborough City Elementary (68908) - 2025-26 2nd Interim		3/5/2026						
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	490.48	492.62	490.46	326.97
Grades 4-6	446.19	446.19	442.95	430.45	409.01	390.09	381.85	254.57
Grades 7-8	283.09	283.09	282.86	285.07	288.60	290.25	293.67	195.78
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1,233.43	1,233.43	1,219.31	1,210.56	1,188.09	1,172.96	1,165.98	777.32
	<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	0.56	0.56	0.56	-	-
Grades 4-6	-	-	-	1.01	1.01	1.01	-	-
Grades 7-8	1.05	0.11	0.11	0.18	0.18	0.18	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1.60	1.77	1.77	1.75	1.75	1.75	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	504.70	485.71	498.59	491.02	491.02	491.02	-	-
Grades 4-6	446.19	438.59	406.58	382.86	382.86	382.86	-	-
Grades 7-8	284.14	288.82	283.52	293.85	293.85	293.85	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	1,235.03	1,213.12	1,188.69	1,167.73	1,167.73	1,167.73	-	-
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	504.70	505.81	495.16	495.60	491.04	493.18	490.46	326.97
Grades 4-6	446.19	446.19	442.95	431.46	410.02	391.10	381.85	254.57
Grades 7-8	284.14	283.20	282.97	285.25	288.78	290.43	293.67	195.78
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	1,235.03	1,235.20	1,221.08	1,212.31	1,189.84	1,174.71	1,165.98	777.32
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	22.08	32.39	44.58	22.11	6.98	1,165.98	777.32
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 2nd Interim										v.26.2a		PY3		v.26.2a		3/5/2026		PY2													
LOCAL CONTROL FUNDING FORMULA										2022-23		2023-24																			
LCFF ENTITLEMENT CALCULATION																															
Calculation Factors										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage											
										13.26%		0.00%		4.06%		8.22%		0.00%		3.98%											
Current Year										Prior Year																					
ADA										Base		Grade Span		Supplemental		Concentration		Total		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 (deficient)												\$	-			-			\$	-				-							
Minimum State Aid Adjustments																-							-								
Less Current Year Property Taxes/In-Lieu																(24,921,897)							(26,416,082)								
Less Education Protection Account Entitlement																(247,006)							(247,040)								
Subtotal State Aid for Historical RL/Charter General BG																\$	-						\$	-							
Categorical Minimum State Aid																172,044							172,044								
Charter School Categorical Block Grant adjusted for ADA																-							-								
Minimum State Aid Guarantee Before Proration Factor																\$	172,044						\$	172,044							
Proration Factor																										0.00%					
Minimum State Aid Guarantee																\$	172,044							\$	172,044						
CHARTER SCHOOL MINIMUM STATE AID OFFSET																															
LCFF Entitlement																-							-								
Minimum State Aid plus Property Taxes including RDA																-							-								
Offset																-							-								
Minimum State Aid Prior to Offset																-							-								
Total Minimum State Aid with Offset																-							-								
State Aid Before Additional State Aid																\$	172,044							\$	172,044						
ADDITIONAL STATE AID																\$	172,044							\$	172,044						
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																\$	172,044							\$	172,044						
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental																\$	12,144,084							\$	13,142,960						
Change Over Prior Year																			8.23%		998,876										
LCFF Entitlement Per ADA (excluding Categorical MSA)																\$	9,833									10,640					
Per-ADA Change Over Prior Year																				8.21%		807									
Basic Aid Status (school districts only)																Basic Aid							Basic Aid								
LCFF SOURCES INCLUDING EXCESS TAXES																															
																2022-23							Increase			2023-24					
State Aid																\$	172,044				0.00%		-		\$	172,044					
Education Protection Account																	247,006									247,040					
Property Taxes Net of In-Lieu Transfers																	24,921,897				6.00%		1,494,185			26,416,082					
Charter In-Lieu Taxes																	-				0.00%		-			-					
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)																\$	25,340,947				5.90%		1,494,185			\$	26,835,166				

Hillsborough City Elementary (68908) - 2025-26 2nd Interim	v.26.2a					PY1	v.26.2a					3/5/2026	CY									
LOCAL CONTROL FUNDING FORMULA	2024-25										2025-26											
LCFF ENTITLEMENT CALCULATION																						
	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage					COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage								
Calculation Factors	1.07%		0.00%		3.98%		3.98%			2.30%		0.00%		3.96%		3.96%						
	3PY Average						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	495.60	\$ 10,256	\$ 1,067	\$ 90	\$ -	\$ 5,656,123	495.60	\$ 10,256	\$ 1,067	\$ 90	\$ -	\$ 5,656,123				
Grades 4-6	442.95	10,177		81	-	4,543,785	431.46	10,411		82	-	4,527,506	431.46	10,411		82	-	4,527,506				
Grades 7-8	282.97	10,478		83	-	2,988,561	285.25	10,719		85	-	3,081,811	285.25	10,719		85	-	3,081,811				
Grades 9-12	-	12,144	316	99	-	-	-	12,423	323	101	-	-	-	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		\$ 12,632,399	\$ 528,805	\$ 104,236	\$ -	\$ 13,265,440		\$ 12,632,399	\$ 528,805	\$ 104,236	\$ -	\$ 13,265,440				
NSS Allowance		-	-	-	-	-		-	-	-	-	-		-	-	-	-	-				
TOTAL BASE	1,221.08	\$ 12,436,841	\$ 516,452	\$ 103,108	\$ -	\$ 13,056,401	1,212.31	\$ 12,632,399	\$ 528,805	\$ 104,236	\$ -	\$ 13,265,440	1,212.31	\$ 12,632,399	\$ 528,805	\$ 104,236	\$ -	\$ 13,265,440				
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	TK ADA	53.76	TK Add-on rate	\$ 5,545.00		298,099				
ECONOMIC RECOVERY TARGET PAYMENT											-						-					
LCFF Entitlement Before Adjustments											\$ 13,244,529						\$ 13,563,539					
Miscellaneous Adjustments											-						-					
ADJUSTED LCFF ENTITLEMENT											\$ 13,244,529						\$ 13,563,539					
Local Revenue (including RDA)											(27,686,373)						(29,054,574)					
Gross State Aid											\$ -						\$ -					
Education Protection Account Entitlement											(244,216)						(242,462)					
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		12-13 Rate		2025-26 ADA		Minimum State Aid					
2012-13 RL/Charter Gen BG adjusted for ADA	\$ 5,070.89		1,221.08		\$ 6,191,962		\$ 5,070.89		1,212.31		\$ 6,147,491		\$ 5,070.89		1,212.31		\$ 6,147,491					
2012-13 NSS Allowance (deficit)	\$ -				-		\$ -				-		\$ -				-					
Minimum State Aid Adjustments					-						-						-					
Less Current Year Property Taxes/In-Lieu					(27,686,373)						(29,054,574)						(29,054,574)					
Less Education Protection Account Entitlement					(244,216)						(242,462)						(242,462)					
Subtotal State Aid for Historical RL/Charter General BG					\$ -						\$ -						\$ -					
Categorical Minimum State Aid					172,044						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%						0.00%						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					
ADDITIONAL STATE AID											\$ 172,044						\$ 172,044					
LCFF State Aid, Adjusted for Minimum State Aid Guarantee											\$ 172,044						\$ 172,044					
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental											\$ 13,244,529						\$ 13,563,539					
Change Over Prior Year											0.77%	101,569					2.41%	319,010				
LCFF Entitlement Per ADA (excluding Categorical MSA)											10,847						11,188					
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				Increase		2025-26					
State Aid		0.00%		-	\$ 172,044				0.00%		-	\$ 172,044				0.00%		-				
Education Protection Account					244,216							242,462						242,462				
Property Taxes Net of In-Lieu Transfers		4.81%		1,270,291	27,686,373				4.94%		1,368,201	29,054,574				4.94%		1,368,201				
Charter In-Lieu Taxes		0.00%		-	-				0.00%		-	-				0.00%		-				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		4.73%		1,270,291	\$ 28,102,633				4.87%		1,368,201	\$ 29,469,080				4.87%		1,368,201				

Hillsborough City Elementary (68908) - 2025-26 2nd Interim		v.26.2a		CY1		v.26.2a		CY2					
LOCAL CONTROL FUNDING FORMULA		2026-27						2027-28					
LCFF ENTITLEMENT CALCULATION													
Calculation Factors		COLA & Augmentation 2.41%		Base Grant Proration 0.00%		Unduplicated Pupil Percentage 3.91% 3.91%		COLA & Augmentation 3.06%		Base Grant Proration 0.00%		Unduplicated Pupil Percentage 3.80% 3.80%	
3PY Average		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3		491.04	\$	10,503	\$	1,092	\$	91	\$	-	\$	5,738,133	
Grades 4-6		410.02		10,662				83		-		4,405,819	
Grades 7-8		288.78		10,977				86		-		3,194,727	
Grades 9-12		-		12,722		331		102		-		-	
Subtract Necessary Small School ADA and Funding		-		-		-		-		-		-	
Total Base, Supplemental, and Concentration Grant			\$	12,698,964	\$	536,216	\$	103,499	\$	-	\$	13,338,679	
NSS Allowance				-								-	
TOTAL BASE		1,189.84	\$	12,698,964	\$	536,216	\$	103,499	\$	-	\$	13,338,679	
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	\$	5,679.00					305,303	
ECONOMIC RECOVERY TARGET PAYMENT												-	
LCFF Entitlement Before Adjustments												\$ 13,643,982	
Miscellaneous Adjustments												-	
ADJUSTED LCFF ENTITLEMENT												\$ 13,643,982	
Local Revenue (including RDA)												(30,199,582)	
Gross State Aid												\$ -	
Education Protection Account Entitlement												(237,968)	
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		1,189.84		\$ 6,033,548		\$	5,070.89		1,174.71	\$ 5,956,825
2012-13 NSS Allowance (deficit)		\$	-				-		\$	-			-
Minimum State Aid Adjustments							-						-
Less Current Year Property Taxes/In-Lieu							(30,199,582)						(31,135,726)
Less Education Protection Account Entitlement							(237,968)						(234,942)
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				0.59%	80,443		\$ 13,643,982			1.83%	249,640		\$ 13,893,622
LCFF Entitlement Per ADA (excluding Categorical MSA)							11,467						11,827
Per-ADA Change Over Prior Year				2.49%	279					3.14%	360		
Basic Aid Status (school districts only)							Basic Aid						Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES													
				Increase		2026-27				Increase		2027-28	
State Aid			0.00%		-		\$ 172,044			0.00%			\$ 172,044
Education Protection Account							237,968						234,942
Property Taxes Net of In-Lieu Transfers			3.94%		1,145,008		30,199,582			3.10%		936,144	31,135,726
Charter In-Lieu Taxes			0.00%		-		-			0.00%		-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			3.89%		1,145,008		\$ 30,609,594			3.06%		936,144	\$ 31,542,712

Hillsborough City Elementary (68908) - 2025-26 2nd Interim						3/5/26					
EDUCATION PROTECTION ACCOUNT											
	Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated* 2023-24	CDE P-2 Certification* 2024-25	Calculated* 2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT											
A-1 Total ADA for EPA Minimum	1,235.03	1,235.24	1,235.20	1,221.08	1,221.08	1,212.31	1,189.84	1,174.71	1,165.98	777.32	
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	\$ 242,462	\$ 237,968	\$ 234,942	\$ 233,196	\$ 155,464	
EPA PROPORTIONATE SHARE CAP											
B3,B7 2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 6,165.84		\$ 6,672.67	\$ 6,744.07	\$ 6,744.07	\$ 6,899.18	\$ 7,065.45	\$ 7,281.65	\$ 7,524.86	\$ 7,761	
B4, B8 Current Year Funded ADA, excluding NSS	1,235.03		1,235.20	1,221.08	1,221.08	1,212.31	1,189.84	1,174.71	1,165.98	777.32	
B-11 2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	100.80		109.09	110.26	110.26	112.80	115.39	118.04	120.75	123.53	
B-12 Current Year Funded ADA, including NSS	1,235.03		1,235.20	1,221.08	1,221.08	1,212.31	1,189.84	1,174.71	1,165.98	777.32	
B9+B13 Adjusted Total Revenue Limit	\$ 7,739,488		\$ 8,376,830	\$ 8,369,685	\$ 8,369,685	\$ 8,500,694	\$ 8,544,051	\$ 8,692,490	\$ 8,914,628	\$ 6,128,911	
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	\$ 8,500,694	\$ 8,544,051	\$ 8,692,490	\$ 8,914,628	\$ 6,128,911	
B-17 Local Revenue/In-Lieu of Property Taxes	\$ 24,921,897	\$ 26,390,191	\$ 26,416,082	\$ 27,686,373	\$ 27,686,373	\$ 29,054,574	\$ 30,199,582	\$ 31,135,726	\$ -	\$ -	
B-18 EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,914,628	\$ 6,128,911	
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	\$8,500,694	\$8,544,051	\$8,692,490	\$8,914,628	\$6,128,911	
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	\$ 242,462	\$ 237,968	\$ 234,942	\$ 233,196	\$ 155,464	
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
D-3 Adjusted EPA Entitlement (D-1 + D-2)	247,006	247,048	247,040	244,216	244,216	242,462	237,968	234,942	233,196	155,464	
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	242,462	237,968	234,942	233,196	155,464	
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		242,462	237,968	234,942	233,196	155,464	

*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 2nd Interim								
3/5/2026								
	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%	2.41%	3.06%	3.34%	3.14%
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	1,212	1,212	1,212	-	-
Unduplicated Pupil Count (UPC)	50	50	51	46	46	46	-	-
Unduplicated Pupil Percentage (UPP)	4.06%	3.98%	3.98%	3.96%	3.91%	3.80%	0.00%	0.00%
Current Year LCFF Average Daily Attendance (ADA)	1,235.03	1,213.12	1,188.69	1,167.73	1,167.73	1,167.73	-	-
Funded LCFF ADA	1,235.03	1,235.20	1,221.08	1,212.31	1,189.84	1,174.71	1,165.98	777.32
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	\$12,632,399	\$12,698,964	\$12,921,222	\$13,255,489	\$9,114,492
Grade Span Adjustment	480,979	521,996	516,452	528,805	536,216	555,321	570,405	392,364
<i>Adjusted Base Grant</i>	\$11,980,472	\$12,967,746	\$12,953,293	\$13,161,204	\$13,235,180	\$13,476,543	\$13,825,894	\$9,506,856
Supplemental Grant	97,281	103,223	103,108	104,236	103,499	102,422	-	-
Concentration Grant	-	-	-	-	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$12,077,753	\$13,070,969	\$13,056,401	\$13,265,440	\$13,338,679	\$13,578,965	\$13,825,894	\$9,506,856
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	305,303	314,657	-	-
Total Allowance and Add-On Amounts	\$66,331	\$71,991	\$188,128	\$298,099	\$305,303	\$314,657	\$-	\$-
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$12,144,084	\$13,142,960	\$13,244,529	\$13,563,539	\$13,643,982	\$13,893,622	\$13,825,894	\$9,506,856
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 12,144,084	\$ 13,142,960	\$ 13,244,529	\$ 13,563,539	\$ 13,643,982	\$ 13,893,622	\$ 13,825,894	\$ 9,506,856
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 9,833	\$ 10,640	\$ 10,847	\$ 11,188	\$ 11,467	\$ 11,827	\$ 11,858	\$ 12,230
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	13,735,583	13,816,026	14,065,666	13,825,894	9,506,856
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 24,921,897	\$ 26,416,082	\$ 27,686,373	\$ 29,054,574	\$ 30,199,582	\$ 31,135,726	\$ -	\$ -
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 247,006	\$ 247,040	\$ 244,216	\$ 242,462	\$ 237,968	\$ 234,942	\$ 233,196	\$ 155,464
Net State Aid (excludes Additional State Aid)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,592,698	\$ 9,351,392
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	\$ 29,469,080	\$ 30,609,594	\$ 31,542,712	\$ 13,825,894	\$ 9,506,856

Hillsborough City Elementary (68908) - 2025-26 2nd Interim									
3/5/2026									
	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	\$ 13,592,698	\$ 9,351,392	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 247,006	\$ 247,040	\$ 244,216	\$ 242,462	\$ 237,968	\$ 234,942	\$ 233,196	\$ 155,464	
(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	\$ 29,054,574	\$ 30,199,582	\$ 31,135,726	\$ -	\$ -	
% Change		5.9937%	4.8077%	4.9019%	3.9409%	3.0999%	-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	\$ 13,563,539	\$ 13,643,982	\$ 13,893,622	\$ 13,825,894	\$ 9,506,856	
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	\$ 242,462	\$ 237,968	\$ 234,942	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ 12,777,813	\$ 13,273,122	\$ 14,441,844	\$ 15,491,035	\$ 16,555,600	\$ 17,242,104	\$ -	\$ -	
Total Funding Sources	\$ 25,340,947	\$ 26,835,166	\$ 28,102,633	\$ 29,469,080	\$ 30,609,594	\$ 31,542,712	\$ 13,825,894	\$ 9,506,856	
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	\$ 13,631,347	\$ 13,712,527	\$ 13,963,244	\$ 13,825,894	\$ 9,506,856	
Supplemental and Concentration Grant funding in the LCAP year	\$ 97,281	\$ 103,223	\$ 103,108	\$ 104,236	\$ 103,499	\$ 102,422	\$ -	\$ -	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services	0.80%	0.78%	0.77%	0.76%	0.75%	0.73%	0.00%	0.00%	

Hillsborough City Elementary (68908) - 2025-26 2nd Interim							3/5/2026										
		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	
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	
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	
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	
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	
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	\$ 29,054,574	\$ 30,199,582	\$ 31,135,726	\$ -	\$ -
District LCFF ADA	1,235.03	1,235.20	1,221.08	1,212.31	1,189.84	1,174.71	1,165.98	777.32
Total Charter LCFF ADA	1.00	0.94	0.95	-	-	-	-	-
Total LCFF ADA	1,236.03	1,236.14	1,222.03	1,212.31	1,189.84	1,174.71	1,165.98	777.32
Property Taxes per ADA	\$ 20,171.04	\$ 21,378.14	\$ 22,664.65	\$ 23,966.29	\$ 25,381.21	\$ 26,505.03	\$ -	\$ -
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

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 2nd Interim

Charts and Graphs

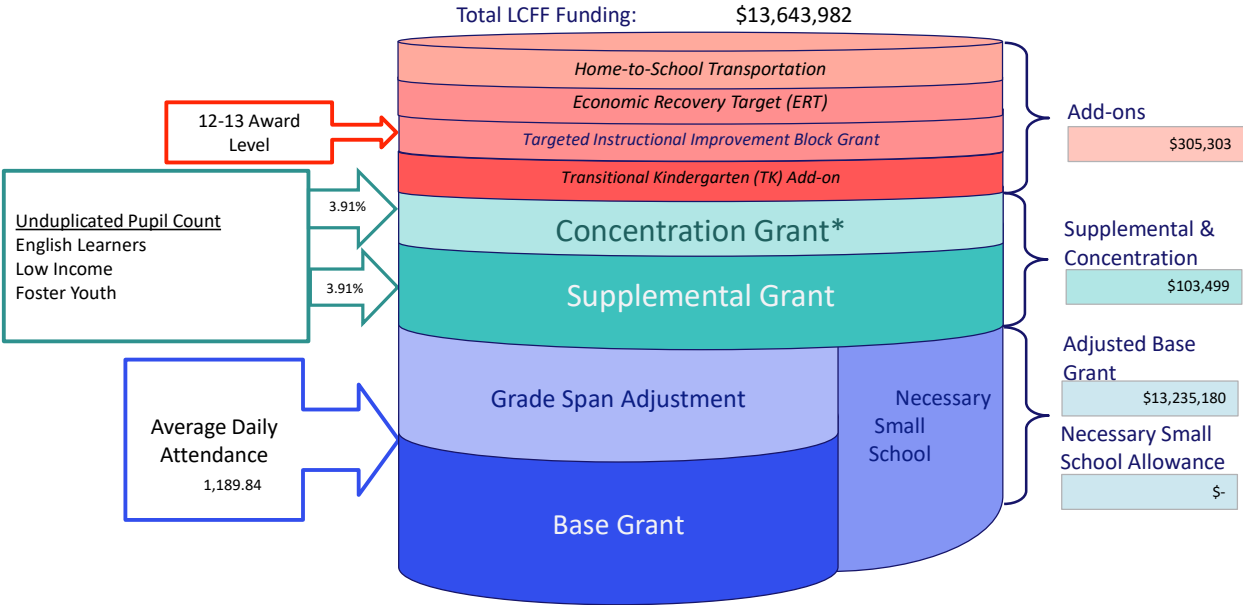
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for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

2026-27

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

	2026-27		
Base Grant	\$ 12,698,964	1,189.84 ADA	
Grade Span Adjustment	\$ 536,216	\$ 13,235,180	Adjusted Base Grant
Supplemental Grant	\$ 103,499 3.91%		
Concentration Grant	\$ - 3.91%	\$ 103,499	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	\$ -	\$ 305,303	Add-ons
Add-on Economic Recovery Target	\$ -		
Add-on: Transitional Kindergarten	\$ 305,303		
Total	\$ 13,643,982	\$ 13,643,982	



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

Supplemental Grant Calculation-EC 42238.02 (e)

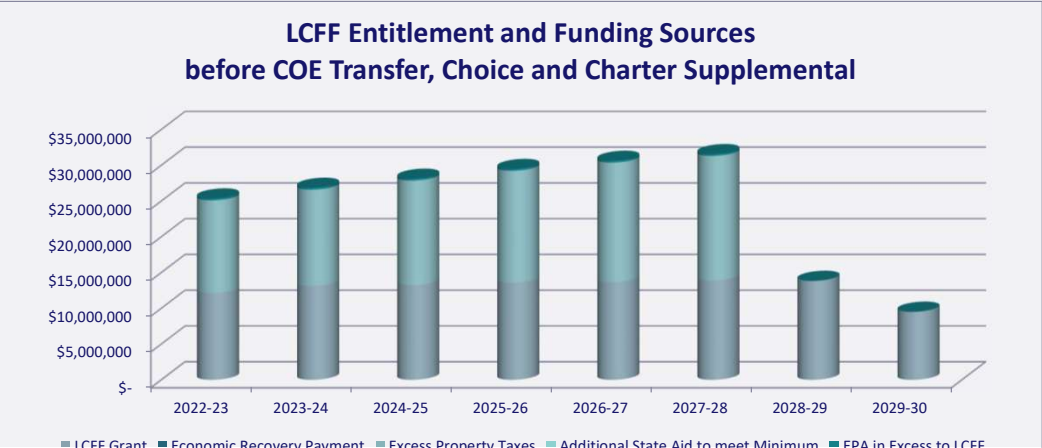
Hillsborough City Elementary (68908) - 2025-26 2nd Interim									
Charts and Graphs									
2026-27				Maximum					
				Supplemental Grant			Effective		
				Rate per ADA	Unduplicated Pupil		Supplemental Grant		
				(100% UPP)	Percentage		Rate	ADA	Supplemental
				$d = (a+b) \times c$	e		$f = (a+b) \times c \times e$	g	Grant
									$h = f \times g$
		Base Grant	Grade Span	Supplemental					
		a	Adjustment	Grant Factor					
			b	c					
	*Grades TK-3	\$ 10,503	\$ 1,092	20.00%	\$ 2,319.00	3.91%	\$ 90.67	491.04	44,524
	Grades 4-6	\$ 10,662	\$ -	20.00%	\$ 2,132.40	3.91%	\$ 83.38	410.02	34,186
	Grades 7-8	\$ 10,977	\$ -	20.00%	\$ 2,195.40	3.91%	\$ 85.84	288.78	24,789
	*Grades 9-12	\$ 12,722	\$ 331	20.00%	\$ 2,610.60	3.91%	\$ 102.07	-	-
	*Base Grant + Grade Span								\$ 103,499

Concentration Grant Calculation-EC 42238.02 (f)									
2026-27				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	\$ 10,503	\$ 1,092	65.00%	\$ 3,391.54	0.00%	\$ -	491.04	-
	Grades 4-6	\$ 10,662	\$ -	65.00%	\$ 3,118.64	0.00%	\$ -	410.02	-
	Grades 7-8	\$ 10,977	\$ -	65.00%	\$ 3,210.77	0.00%	\$ -	288.78	-
	*Grades 9-12	\$ 12,722	\$ 331	65.00%	\$ 3,818.00	0.00%	\$ -	-	-
	*Base Grant + Grade Span								\$ -

Hillsborough City Elementary (68908) - 2025-26 2nd 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	\$ 15,663,079	\$ 16,727,644	\$ 17,414,148	\$ -	\$ -		
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
EPA in Excess to LCFF	\$ 247,006	\$ 247,040	\$ 244,216	\$ 242,462	\$ 237,968	\$ 234,942	\$ -	\$ -		
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
LCFF Grant	\$ 12,144,084	\$ 13,142,960	\$ 13,244,529	\$ 13,563,539	\$ 13,643,982	\$ 13,893,622	\$ 13,825,894	\$ 9,506,856		
Total General Purpose Funding	\$ 25,340,947	\$ 26,835,166	\$ 28,102,633	\$ 29,469,080	\$ 30,609,594	\$ 31,542,712	\$ 13,825,894	\$ 9,506,856		

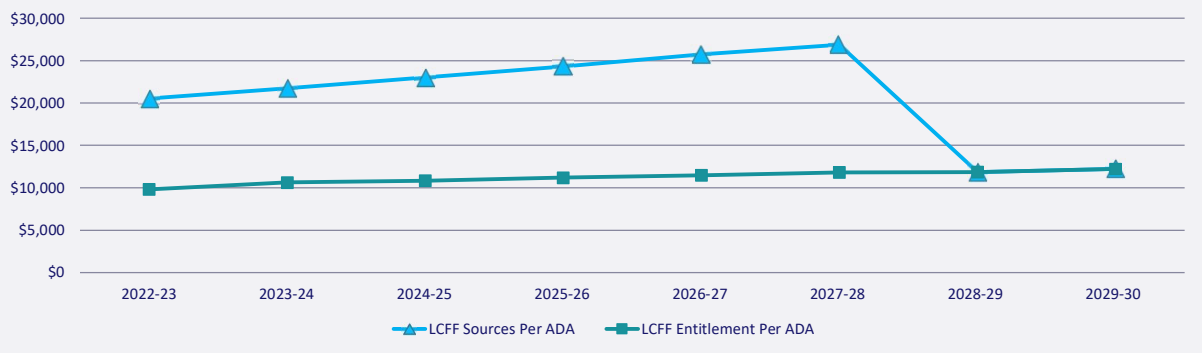


Hillsborough City Elementary (68908) - 2025-26 2nd Interim

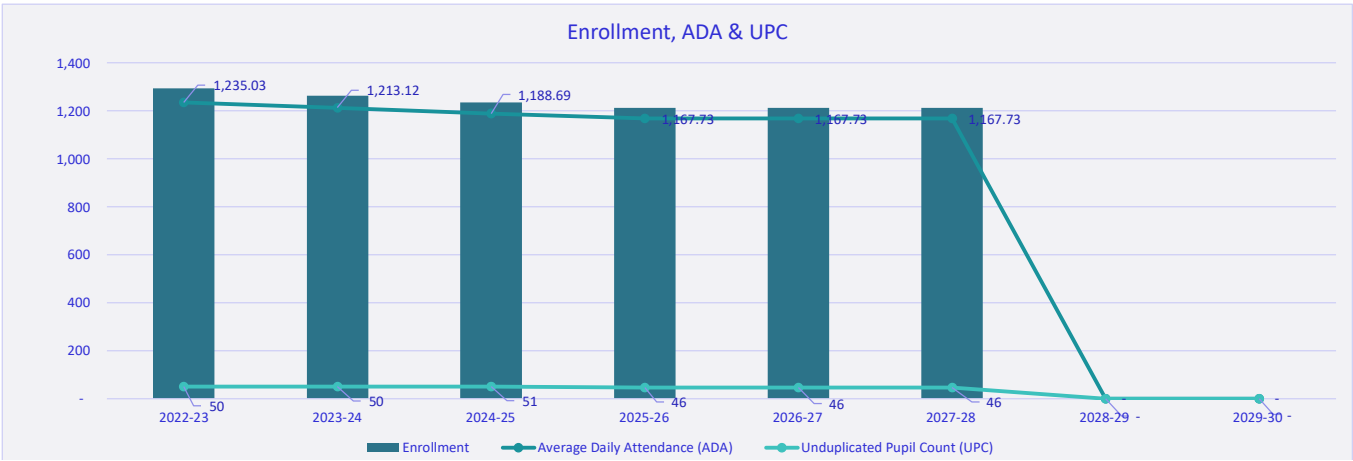
Charts and Graphs

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	1,212.31	1,189.84	1,174.71	1,165.98	777.32	
LCFF Sources per ADA, including NSS	\$ 20,518.49	\$ 21,725.36	\$ 23,014.57	\$ 24,308.20	\$ 25,725.81	\$ 26,851.49	\$ 11,857.75	\$ 12,230.30	
Net Dollar Change per ADA		\$ 1,206.87	\$ 1,289.21	\$ 1,293.63	\$ 1,417.60	\$ 1,125.68	\$ (14,993.74)	\$ 372.55	
Net Percent Change		5.88%	5.93%	5.62%	5.83%	4.38%	-55.84%	3.14%	
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 9,833.03	\$ 10,640.35	\$ 10,846.57	\$ 11,188.18	\$ 11,467.07	\$ 11,827.28	\$ 11,857.75	\$ 12,230.30	
Net Change per ADA		\$ 807.32	\$ 206.22	\$ 341.61	\$ 278.90	\$ 360.21	\$ 30.47	\$ 372.55	
Net Percent Change		8.21%	1.94%	3.15%	2.49%	3.14%	0.26%	3.14%	



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	1,212	1,212	1,212	-	-
Unduplicated Pupil Count (UPC)	50	50	51	46	46	46	-	-
Average Daily Attendance (ADA)	1,235.03	1,213.12	1,188.69	1,167.73	1,167.73	1,167.73	-	-



Second 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				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					80,000.00	170,732.76		
Fund Reconciliation								
081 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								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 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								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					67,910.74	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Second 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				
Fund Reconciliation								
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			

Second 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				
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
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. 280,548.65
 - 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.

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) 32,625,994.67

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) 5.33%

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) 1,808,241.91
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 581,754.98

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)	195,189.55
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)	2,585,186.44
9. Carry-Forward Adjustment (Part IV, Line F)	144,365.42
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,729,551.87
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	27,393,762.53
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,907,224.26
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,998,347.10
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)	647,180.35
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)	3,466,903.38
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)	827,952.99
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)	38,560,374.09
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)	6.70%
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)	7.08%

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)	2,585,186.44
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	144,365.42
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)	144,365.42
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)	144,365.42

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	41,169,808.68
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	349,534.34
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	62,285.35
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 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	769,167.39
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,376,824.30
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	92,177.14
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)				39,535,627.18
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)*				1,167.73
B. Expenditures per ADA (Line I.E divided by Line II.A)				33,856.82
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
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)				0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)				38,834,131.91
B. Required effort (Line A.2 times 90%)				34,950,718.72
C. Current year expenditures (Line I.E and Line II.B)				39,535,627.18
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)				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)	(625,379.98)	10,675,029.21	11,057,096.20
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		37,504.00	14,110.00	86,861.00	25,807.00		61,054.00	10,323.00	0.00
Property Taxes	8020-8079					1,040,759.91	1,381,846.81	12,517,401.55	1,947,152.62	
Miscellaneous Funds	8080-8099				0.00			473,629.21		
Federal Revenue	8100-8299		0.00			0.00	0.00	27,337.00	(10,135.00)	
Other State Revenue	8300-8599		105,207.00	57,577.24	196,791.27	2,078,008.73	56,462.98	92,820.79	51,492.81	104,155.00
Other Local Revenue	8600-8799		453,469.84	(113,364.68)	191,134.20	1,487,518.75	94,098.99	1,447,347.78	1,658,061.48	31,785.37
Interfund Transfers In	8900-8929					80,000.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			596,180.84	(41,677.44)	474,786.47	4,712,094.39	1,532,408.78	14,619,590.33	3,656,894.91	135,940.37
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		230,227.44	204,593.49	1,836,649.14	1,822,558.41	1,823,542.44	1,819,199.80	1,819,007.93	1,819,109.93
Classified Salaries	2000-2999		273,911.52	357,590.43	498,317.13	466,611.32	475,684.42	468,146.68	456,659.38	436,979.85
Employee Benefits	3000-3999		179,413.45	223,514.26	798,192.76	2,545,954.93	776,679.22	774,381.25	782,655.05	775,955.81
Books and Supplies	4000-4999		35,264.80	133,631.56	80,849.93	199,728.73	50,326.82	28,474.93	44,890.20	52,274.89
Services	5000-5999		560,482.94	270,531.28	296,456.22	501,018.40	340,739.43	336,446.87	324,980.26	265,625.47
Capital Outlay	6000-6999		81,455.32						0.00	
Other Outgo	7000-7499		4,065.80	4,065.80	4,065.80	11,305.61	8,131.60	4,065.80	4,065.80	12,891.47
Interfund Transfers Out	7600-7629							67,910.74		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,364,821.27	1,193,926.82	3,514,530.98	5,547,177.40	3,475,103.93	3,498,626.07	3,432,258.62	3,362,837.42
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	30,530.83	93.67	700.00	(823.58)	(2,373.96)	(1,891.55)	(7,907.59)	6,698.15	
Accounts Receivable	9200-9299	908,839.50	131,779.45	303,449.65	89,645.03	35,223.11	18,500.00	(87,474.95)	10,135.00	
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	0.00	22,213.00	(12,287.48)	(25,132.34)
Other Current Assets	9340									
Lease Receivable	9380								0.00	
Deferred Outflows of Resources	9490									
SUBTOTAL		1,242,755.20	108,692.85	288,596.57	88,821.45	259,979.90	16,608.45	(73,169.54)	4,545.67	(25,132.34)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,507,383.14	1,654,720.36	5,516,526.59	(215,272.62)	(228,442.73)	(5,011,192.07)	(252,614.47)	(152,885.03)	(271,714.20)
Due To Other Funds	9610	0.00								
Current Loans	9640									
Unearned Revenues	9650	245,475.44				245,475.44				
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		2,752,858.58	1,654,720.36	5,516,526.59	(215,272.62)	17,032.71	(5,011,192.07)	(252,614.47)	(152,885.03)	(271,714.20)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(1,510,103.38)	(1,546,027.51)	(5,227,930.02)	304,094.07	242,947.19	5,027,800.52	179,444.93	157,430.70	246,581.86
E. NET INCREASE/DECREASE (B - C + D)			(2,314,667.94)	(6,463,534.28)	(2,735,650.44)	(592,135.82)	3,085,105.37	11,300,409.19	382,066.99	(2,980,315.19)
F. ENDING CASH (A + E)			6,080,835.19	(382,699.09)	(3,118,349.53)	(3,710,485.35)	(625,379.98)	10,675,029.21	11,057,096.20	8,076,781.01
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		8,076,781.01	6,044,353.04	13,315,378.84	11,927,670.48				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	79,656.00	11,699.00	11,699.00	11,699.00	61,932.00		412,344.00	412,344.00
Property Taxes	8020-8079	1,326,447.94	8,326,054.77	2,178,642.95	336,267.69			29,054,574.24	29,054,574.24
Miscellaneous Funds	8080-8099		516,882.71			102,997.44		1,093,509.36	1,093,509.36
Federal Revenue	8100-8299	4,642.55	280,061.78	3,600.94	44,027.07			349,534.34	349,534.34
Other State Revenue	8300-8599	150,841.79			135,983.59			3,029,341.20	3,029,341.20
Other Local Revenue	8600-8799	120,106.67	1,689,630.38	245,408.20	259,700.99	290,962.59		7,855,860.56	7,855,860.56
Interfund Transfers In	8900-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,681,694.95	10,824,328.64	2,439,351.09	787,678.34	455,892.03	0.00	41,875,163.70	41,875,163.70
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,857,116.97	1,857,116.97	1,857,116.97	1,857,116.97	0.00		18,803,356.46	18,803,356.46
Classified Salaries	2000-2999	471,819.74	471,819.74	471,819.74	471,819.73			5,321,179.68	5,321,179.68
Employee Benefits	3000-3999	835,810.46	835,810.46	835,810.46	835,810.45			10,199,988.56	10,199,988.56
Books and Supplies	4000-4999	196,814.41	130,866.18	130,866.18	288,661.12	259,123.12		1,631,772.87	1,631,772.87
Services	5000-5999	340,293.88	490,378.89	340,293.88	560,354.61	147,435.55		4,775,037.68	4,775,037.68
Capital Outlay	6000-6999							81,455.32	81,455.32
Other Outgo	7000-7499	4,065.80	62,071.25	67,490.62				186,285.35	186,285.35
Interfund Transfers Out	7600-7629				102,822.02			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		3,705,921.26	3,848,063.49	3,703,397.85	4,116,584.90	406,558.67	0.00	41,169,808.68	41,169,808.68
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(22.71)	(49.10)		(25.31)			(5,601.98)	
Accounts Receivable	9200-9299		44,304.00	(2,327.55)	7,864.92			551,098.66	
Due From Other Funds	9310							80,490.82	
Stores	9320							0.00	
Prepaid Expenditures	9330	(6,894.07)	(18,906.63)					66,899.06	
Other Current Assets	9340							0.00	
Lease Receivable	9380			(126,531.04)	(11,666.19)			(138,197.23)	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(6,916.78)	25,348.27	(128,858.59)	(3,826.58)	0.00	0.00	554,689.33	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,284.88	(269,412.38)	(5,196.99)	(101,211.96)			664,589.38	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							245,475.44	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,284.88	(269,412.38)	(5,196.99)	(101,211.96)	0.00	0.00	910,064.82	
<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	(355,375.49)	
E. NET INCREASE/DECREASE (B - C + D)		(2,032,427.97)	7,271,025.80	(1,387,708.36)	(3,231,521.18)	49,333.36	0.00	349,979.53	705,355.02
F. ENDING CASH (A + E)		6,044,353.04	13,315,378.84	11,927,670.48	8,696,149.30				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,745,482.66	

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			8,696,149.30	7,308,409.81	6,230,273.14	3,298,221.64	2,520,673.41	188,741.77	10,492,418.37	12,374,823.34
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		25,512.04	25,512.04	86,568.13	25,512.04		61,056.09	10,205.01	11,565.29
Property Taxes	8020-8079					1,021,089.35	1,341,317.82	12,157,878.56	1,819,887.30	
Miscellaneous Funds	8080-8099				5,694.67			470,512.60		
Federal Revenue	8100-8299		(943.75)			6,964.12	9,237.30	12,001.79	4,839.93	
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			188,206.43	323,266.77	866,924.11	2,977,596.80	1,494,076.34	14,122,110.53	5,081,233.15	175,507.31
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		235,174.62	197,737.42	1,863,663.59	1,863,663.59	1,863,663.59	1,863,663.59	1,863,663.59	1,863,663.59
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		180,136.01	141,778.48	99,265.15	99,265.15	99,265.15	99,265.15	99,265.15	99,265.15
Services	5000-5999		806,339.10	420,259.06	318,324.77	419,983.64	318,324.77	318,324.77	318,324.77	318,324.77
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			1,781,105.51	1,234,459.45	3,771,994.20	3,868,822.15	3,775,294.88	3,806,229.08	3,771,229.08	3,786,877.08
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)			(1,387,739.49)	(1,078,136.67)	(2,932,051.50)	(777,548.23)	(2,331,931.64)	10,303,676.60	1,882,404.97	(3,570,479.04)
F. ENDING CASH (A + E)			7,308,409.81	6,230,273.14	3,298,221.64	2,520,673.41	188,741.77	10,492,418.37	12,374,823.34	8,804,344.30
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		8,804,344.30	6,578,865.01	15,486,258.94	14,143,481.85				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	70,351.62	11,565.29	11,565.29	11,563.31	63,325.85		414,302.00	414,302.00
Property Taxes	8020-8079	1,415,508.69	9,730,000.60	2,324,922.04	388,977.26			30,199,581.62	30,199,581.62
Miscellaneous Funds	8080-8099		498,286.99	0.00		129,222.80		1,103,717.06	1,103,717.06
Federal Revenue	8100-8299	4,520.58	272,704.46	1,424.53	42,870.47			353,619.43	353,619.43
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		1,757,269.19	12,489,205.76	2,625,007.63	737,341.53	262,550.97	0.00	43,100,296.52	43,100,296.52
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,863,663.59	1,863,663.59	1,863,663.59	1,863,663.61			19,069,547.96	19,069,547.96
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	99,265.15	150,283.72	99,265.15	99,265.15	64,546.68		1,430,131.24	1,430,131.24
Services	5000-5999	521,642.51	318,324.77	318,324.77	419,983.64	72,961.00		4,889,442.34	4,889,442.34
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		3,974,546.82	3,876,572.48	3,844,123.12	3,961,941.17	137,507.68	0.00	41,590,702.70	41,590,702.70
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)		(2,225,479.29)	8,907,393.93	(1,342,777.09)	(3,127,214.26)	125,043.29	0.00	2,445,161.58	1,509,593.82
F. ENDING CASH (A + E)		6,578,865.01	15,486,258.94	14,143,481.85	11,016,267.59				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,141,310.88	

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	29,466,918.24	3.89%	30,613,883.62	3.06%	31,550,027.52
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	4,523,662.25	5.00%	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	0.00%	0.00
c. Contributions	8980-8999	(7,204,821.77)	(3.56%)	(6,948,242.59)	1.81%	(7,073,840.42)
6. Total (Sum lines A1 thru A5c)		27,225,057.08	5.99%	28,854,742.59	1.68%	29,339,890.29
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,225,876.51		14,482,720.04
b. Step & Column Adjustment				256,843.53		174,866.54
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,225,876.51	1.81%	14,482,720.04	1.21%	14,657,586.58
2. Classified Salaries						
a. Base Salaries				2,776,726.57		2,735,669.12
b. Step & Column Adjustment				(41,057.45)		21,442.71
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,776,726.57	(1.48%)	2,735,669.12	.78%	2,757,111.83
3. Employee Benefits	3000-3999	5,718,068.13	5.18%	6,014,398.02	5.24%	6,329,416.72
4. Books and Supplies	4000-4999	1,195,879.83	(14.44%)	1,023,170.82	16.27%	1,189,595.55
5. Services and Other Operating Expenditures	5000-5999	2,505,110.04	6.21%	2,660,552.41	(1.14%)	2,630,133.50
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	77,285.35	(1.59%)	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)		26,669,679.19	1.83%	27,157,684.49	2.38%	27,805,018.26
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		555,377.89		1,697,058.10		1,534,872.03
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,209,377.57		6,764,755.46		8,461,813.56
2. Ending Fund Balance (Sum lines C and D1)		6,764,755.46		8,461,813.56		9,996,685.59
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	266,627.40		266,627.40		266,627.40
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	518,529.10		518,529.10		518,529.10
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

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)
1. Reserve for Economic Uncertainties	9789	2,470,188.52		2,495,442.16		2,550,246.27
2. Unassigned/Unappropriated	9790	3,509,410.44		5,181,214.90		6,661,282.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,764,755.46		8,461,813.56		9,996,685.59
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,470,188.52		2,495,442.16		2,550,246.27
c. Unassigned/Unappropriated	9790	3,509,410.44		5,181,214.90		6,661,282.82
(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		680,557.87		690,557.87
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,650,156.83		8,357,214.93		9,902,086.96
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	1,093,509.36	.93%	1,103,717.06	0.00%	1,103,717.06
2. Federal Revenues	8100-8299	349,534.34	1.17%	353,619.43	0.00%	353,619.43
3. Other State Revenues	8300-8599	2,670,042.84	(15.99%)	2,243,143.13	0.00%	2,243,143.13
4. Other Local Revenues	8600-8799	3,332,198.31	7.94%	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	7,204,821.77	(3.56%)	6,948,242.59	1.81%	7,073,840.42
6. Total (Sum lines A1 thru A5c)		14,650,106.62	(2.76%)	14,245,553.93	.89%	14,372,151.76
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,577,479.95		4,586,827.92
b. Step & Column Adjustment				9,347.97		6,470.51
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,577,479.95	.20%	4,586,827.92	.14%	4,593,298.43
2. Classified Salaries						
a. Base Salaries				2,544,453.11		2,552,855.26
b. Step & Column Adjustment				8,402.15		13,564.72
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,544,453.11	.33%	2,552,855.26	.53%	2,566,419.98
3. Employee Benefits	3000-3999	4,481,920.43	1.49%	4,548,484.68	1.26%	4,605,801.26
4. Books and Supplies	4000-4999	435,893.04	(6.64%)	406,960.42	27.79%	520,046.64
5. Services and Other Operating Expenditures	5000-5999	2,269,927.64	(1.81%)	2,228,889.93	.48%	2,239,519.93
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)		14,500,129.49	(.46%)	14,433,018.21	1.84%	14,699,086.24
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		149,977.13		(187,464.28)		(326,934.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		676,022.18		825,999.31		638,535.03
2. Ending Fund Balance (Sum lines C and D1)		825,999.31		638,535.03		311,600.55
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	843,121.41		655,657.13		328,722.65
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 011) (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	(17,122.10)		(17,122.10)		(17,122.10)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		825,999.31		638,535.03		311,600.55
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 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	30,560,427.60	3.79%	31,717,600.68	2.95%	32,653,744.58
2. Federal Revenues	8100-8299	349,534.34	1.17%	353,619.43	0.00%	353,619.43
3. Other State Revenues	8300-8599	3,029,341.20	(14.09%)	2,602,440.49	0.00%	2,602,440.49
4. Other Local Revenues	8600-8799	7,855,860.56	6.25%	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)		41,875,163.70	2.93%	43,100,296.52	1.42%	43,712,042.05
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,803,356.46		19,069,547.96
b. Step & Column Adjustment				266,191.50		181,337.05
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	18,803,356.46	1.42%	19,069,547.96	.95%	19,250,885.01
2. Classified Salaries						
a. Base Salaries				5,321,179.68		5,288,524.38
b. Step & Column Adjustment				(32,655.30)		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	5,321,179.68	(.61%)	5,288,524.38	.66%	5,323,531.81
3. Employee Benefits	3000-3999	10,199,988.56	3.56%	10,562,882.70	3.52%	10,935,217.98
4. Books and Supplies	4000-4999	1,631,772.87	(12.36%)	1,430,131.24	19.54%	1,709,642.19
5. Services and Other Operating Expenditures	5000-5999	4,775,037.68	2.40%	4,889,442.34	(.40%)	4,869,653.43
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	186,285.35	(.66%)	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)		41,169,808.68	1.02%	41,590,702.70	2.20%	42,504,104.50
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		705,355.02		1,509,593.82		1,207,937.55
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,885,399.75		7,590,754.77		9,100,348.59
2. Ending Fund Balance (Sum lines C and D1)		7,590,754.77		9,100,348.59		10,308,286.14
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	266,627.40		266,627.40		266,627.40
b. Restricted	9740	843,121.41		655,657.13		328,722.65
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	518,529.10		518,529.10		518,529.10
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

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)
1. Reserve for Economic Uncertainties	9789	2,470,188.52		2,495,442.16		2,550,246.27
2. Unassigned/Unappropriated	9790	3,492,288.34		5,164,092.80		6,644,160.72
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,590,754.77		9,100,348.59		10,308,286.14
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	2,470,188.52		2,495,442.16		2,550,246.27
c. Unassigned/Unappropriated	9790	3,509,410.44		5,181,214.90		6,661,282.82
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(17,122.10)		(17,122.10)		(17,122.10)
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		680,557.87		690,557.87
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		6,633,034.73		8,340,092.83		9,884,964.86
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.11%		20.05%		23.26%
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)		1,167.73		1,167.73		1,167.73
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		41,169,808.68		41,590,702.70		42,504,104.50
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)		41,169,808.68		41,590,702.70		42,504,104.50
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)		1,235,094.26		1,247,721.08		1,275,123.14
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)		1,235,094.26		1,247,721.08		1,275,123.14
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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	1,179.67	1,167.73	(1.0%)	Met
	Charter School	0.00	0.00		
	Total ADA	1,179.67	1,167.73		
1st Subsequent Year (2026-27)	District Regular	1,179.67	1,167.73	(1.0%)	Met
	Charter School				
	Total ADA	1,179.67	1,167.73		
2nd Subsequent Year (2027-28)	District Regular	1,179.67	1,167.73	(1.0%)	Met
	Charter School				
	Total ADA	1,179.67	1,167.73		

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 first interim projections 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 first interim projections

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2025-26)				
District Regular	1,198.00	1,210.00		
Charter School				
Total Enrollment	1,198.00	1,210.00	1.0%	Met
1st Subsequent Year (2026-27)				
District Regular	1,198.00	1,210.00		
Charter School				
Total Enrollment	1,198.00	1,210.00	1.0%	Met
2nd Subsequent Year (2027-28)				
District Regular	1,198.00	1,210.00		
Charter School				
Total Enrollment	1,198.00	1,210.00	1.0%	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 first interim projections 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. First Interim 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		Enrollment	
	Unaudited Actuals	CALPADS Actual	Historical Ratio	
	(Form A, Lines A4 and C4)	(Form 01CSI, Item 3A)	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		Enrollment		Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected	(Criterion 2, Item 2A)			
Current Year (2025-26)						
District Regular	1,168	1,210				
Charter School	0					
Total ADA/Enrollment	1,168	1,210	96.5%		Not Met	
1st Subsequent Year (2026-27)						
District Regular	1,168	1,210				
Charter School						
Total ADA/Enrollment	1,168	1,210	96.5%		Not Met	
2nd Subsequent Year (2027-28)						
District Regular	1,168	1,210				
Charter School						
Total ADA/Enrollment	1,168	1,210	96.5%		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 has improved 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 first interim projections.

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2025-26)	29,202,789.36	29,466,918.24	.9%	Met
1st Subsequent Year (2026-27)	30,153,568.27	30,613,883.62	1.5%	Met
2nd Subsequent Year (2027-28)	30,725,265.94	31,550,027.52	2.7%	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 first interim projections 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)

A couple of factors: 1. The assessed value increase from 25-26 to 26-27 rose from 3.43% at 1st Interim to 4.70% at 2nd Interim, which tricked the increase for the two outer years. 2. Due to the recent Genentech settlement, the District is scheduled to pay back \$154,398.05 in 26-27 and estimated \$95,000 to pay back in 27-28. There is no Genentech settlement payback projected in 27-28.

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)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	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 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	22,720,671.21	26,498,946.43	85.7%	Met
1st Subsequent Year (2026-27)	23,232,787.18	26,992,565.49	86.1%	Met
2nd Subsequent Year (2027-28)	23,744,115.13	27,639,899.26	85.9%	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 first interim projections. 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second 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)	361,625.34	349,534.34	-3.3%	No
1st Subsequent Year (2026-27)	365,698.43	353,619.43	-3.3%	No
2nd Subsequent Year (2027-28)	365,698.43	353,619.43	-3.3%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	2,878,884.73	3,029,341.20	5.2%	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 41% of the Student Support and Professional Development Discretionary Block Grant came in, in the amount of \$153,039.

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

Current Year (2025-26)	8,076,095.47	7,855,860.56	-2.7%	No
1st Subsequent Year (2026-27)	8,346,635.92	8,346,635.92	0.0%	No
2nd Subsequent Year (2027-28)	8,022,237.55	8,022,237.55	0.0%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	1,626,772.36	1,631,772.87	.3%	No
1st Subsequent Year (2026-27)	1,436,947.48	1,430,131.24	-.5%	No
2nd Subsequent Year (2027-28)	1,719,459.33	1,709,642.19	-.6%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	4,836,415.18	4,775,037.68	-1.3%	No
1st Subsequent Year (2026-27)	4,809,656.38	4,889,442.34	1.7%	No
2nd Subsequent Year (2027-28)	4,848,496.46	4,869,653.43	.4%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	11,316,605.54	11,234,736.10	-.7%	Met
1st Subsequent Year (2026-27)	11,314,774.84	11,302,695.84	-.1%	Met
2nd Subsequent Year (2027-28)	10,990,376.47	10,978,297.47	-.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	6,463,187.54	6,406,810.55	-.9%	Met
1st Subsequent Year (2026-27)	6,246,603.86	6,319,573.58	1.2%	Met
2nd Subsequent Year (2027-28)	6,567,955.79	6,579,295.62	.2%	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 first interim projections 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 MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	1,184,105.19	1,254,005.84	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,244,575.95	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in 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)	16.1%	20.1%	23.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.4%	6.7%	7.8%

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	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000-7999)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	555,377.89	26,669,679.19	N/A	Met
1st Subsequent Year (2026-27)	1,697,058.10	27,157,684.49	N/A	Met
2nd Subsequent Year (2027-28)	1,534,872.03	27,805,018.26	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)

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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.

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	7,590,754.77	Met
1st Subsequent Year (2026-27)	9,100,348.59	Met
2nd Subsequent Year (2027-28)	10,308,286.14	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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2025-26)	8,696,149.30	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.)	1,168	1,168	1,168
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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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 01I, objects 1000-7999) (Form MYPI, Line B11)	41,169,808.68	41,590,702.70	42,504,104.50
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)	41,169,808.68	41,590,702.70	42,504,104.50

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,235,094.26	1,247,721.08	1,275,123.14
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)	1,235,094.26	1,247,721.08	1,275,123.14

10C. Calculating the District's Available Reserve Amount

DATAENTRY: 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		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(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)	2,470,188.52	2,495,442.16	2,550,246.27
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,509,410.44	5,181,214.90	6,661,282.82
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)	(17,122.10)	(17,122.10)	(17,122.10)
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	680,557.87	690,557.87
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)	6,633,034.73	8,340,092.83	9,884,964.86
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.11%	20.05%	23.26%
District's Reserve Standard (Section 10B, Line 7):	1,235,094.26	1,247,721.08	1,275,123.14
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATAENTRY: 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)

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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 first interim projections 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 first interim projections 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second 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)	(7,150,694.01)	(7,204,821.77)	.8%	54,127.76	Met
1st Subsequent Year (2026-27)	(6,887,428.39)	(6,948,242.59)	.9%	60,814.20	Met
2nd Subsequent Year (2027-28)	(7,062,326.22)	(7,073,840.42)	.2%	11,514.20	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)	170,732.76	170,732.76	0.0%	0.00	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 first interim projections 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 first interim projections 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 first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections 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.

TOTAL:				3,384,752

Other Long-term Commitments (continued):

Has total annual payment increased over prior year (2024-25)?

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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since first interim 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)

First Interim

(Form 01CSI, Item S7A) Second Interim

5,194,953.00

5,194,953.00

0.00

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

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

Jun 30, 2025

Jun 30, 2025

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)

First Interim

(Form 01CSI, Item S7A) Second 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)

70

70

70

70

70

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

n/a

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

n/a

- 2 Self-Insurance Liabilities

First Interim

(Form 01CSI, Item S7B) Second Interim

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

- 3 Self-Insurance Contributions

First Interim

(Form 01CSI, Item S7B) Second Interim

- a. Required contribution (funding) for self-insurance programs

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

- 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 first interim projections, 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 first interim projections?

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 first interim projections?

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 First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year	1st Subsequent Year	2nd Subsequent Year
(2025-26)	(2026-27)	(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 First Interim Projections

Are any new costs negotiated since first interim projections 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 first interim projections 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 first interim projections?

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

If No, continue with section S8B.

Yes

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 first interim projections?

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?

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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 First Interim

Are any new costs negotiated since first interim projections 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 first interim 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 first interim projections?

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 first interim projections?

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 First Interim Projections

2. 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)?

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
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(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 Second Interim Criteria and Standards Review

SACS Web System - SACS V14
3/5/2026 8:24:03 AM

41-68908-0000000

Second 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.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

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**

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

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

INTRAFFD-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.

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

SACS Web System - SACS V14
3/5/2026 8:24:49 AM

41-68908-0000000

Second 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	7034	(\$1,828.41)
Explanation: Remaining grant received and error cleared at 2nd Interim.		
01	7415	(\$9,408.98)
Explanation: CAESAP employer payroll cost of \$9,408.98 paid in summer 2024.		
Total of negative resource balances for Fund 01		(\$11,237.39)

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	7034	9790	(\$1,828.41)
Explanation: Remaining grant received and error cleared at 2nd Interim.			
01	7415	9790	(\$9,408.98)
Explanation: CAESAP employer payroll cost of \$9,408.98 paid in summer 2024.			

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**

SACS Web System - SACS V14
3/5/2026 8:31:29 AM

41-68908-0000000

Second 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: Remaining grant received and error cleared at 2nd Interim.		
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: Remaining grant received and error cleared at 2nd Interim.

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**

SACS Web System - SACS V14
3/5/2026 8:23:09 AM

41-68908-0000000

Second 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:

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. 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	1400	(\$1,958.00)
Explanation: The p-1 apportionment decreased from the advanced apportionment. Expenditure will be reduced accordingly.		
01	7415	(\$17,122.10)
Explanation: CAESAP employer payroll cost of \$9,408.98 paid in summer 2024 and \$7,713.12 paid in summer 2025.		
Total of negative resource balances for Fund 01		(\$19,080.10)

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**

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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**

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. **Passed**

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.) **Passed**

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**

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

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

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

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

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided. **Passed**

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.) **Passed**

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.) **Passed**

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