



2026-27 BUDGET

BOARD OF TRUSTEES

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HEIDI BEAMES, PRINCIPAL

SOUTH HILLSBOROUGH SCHOOL
303 EL CERRITO AVENUE
LINA BUTTE, PRINCIPAL

WEST HILLSBOROUGH SCHOOL
376 BARBARA WAY
HEATHER MATA, PRINCIPAL

CROCKER MIDDLE SCHOOL
2600 RALSTON AVENUE
KEITH ROCHA, PRINCIPAL



**HILLSBOROUGH CITY SCHOOL DISTRICT
2026-2027 BUDGET**

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EXECUTIVE SUMMARY

The Hillsborough City School District's annual Budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. This Budget reflects all anticipated revenues and planned expenditures for the fiscal year beginning July 1, 2026 and ending June 30, 2027. Since budgets are rarely self-explanatory, this document contains narratives to explain the unique funding, various federal and state restrictions and financial trends that affect this Budget.

Funds are received and allocated by the District based on several criteria. The State of California requires that various funds be established to account for revenues and expenditures by defined categories.

The following table describes the various funds utilized by the District.

Fund	Title	Definition
01	General Fund	This is the chief operating fund. It is used to account for the ordinary operations of the district. All transactions except those that are required to be in another fund are accounted for in this fund.
13	Cafeteria Fund	This fund is used to account for resources to operate the food service program. Effective 7/1/2022, schools are required to offer free breakfast and lunch to any student asking for a meal, regardless of the student's Free and Reduced Lunch status, the so-called Universal Meals. Districts are reimbursed for the meals served from the state and federal government.
17	Special Reserve Fund for Other Than Capital Outlay Projects	This fund is used to accumulate general fund moneys for general operating purposes other than for capital outlay. The District uses this fund to set aside money to cover economic uncertainties and any unexpected expenditures that may occur.
20	Special Reserve Fund for Postemployment Benefits	This fund accounts for amounts earmarked for the future cost of postemployment benefits but is not an irrevocable contribution to a separate trust for postemployment benefits.
21	Building Fund	This fund accounts for proceeds from the sale of Measure H bonds and may not be used for any purposes other than those for which the bonds were issued.
25	Capital Facilities Fund	This fund is used to account for developer fees. Expenditures are restricted to purposes as defined in Government Code sections 65970-665981.
40	Special Reserve Fund for Capital Outlay Projects	This fund is used to accumulate general fund moneys set aside for capital outlay purposes.
51	Bond Interest and Redemption Fund	This fund is used to account for the collection of local taxes for the payment of principal and interest on bonds issued by the District.

GENERAL FUND UNRESTRICTED REVENUES

Property Taxes

A school district is community funded, Basic Aid when the assessed valuation of the district increases to the point where the local ad valorem taxes exceed State funding as calculated by the Local Control Funding Formula (LCFF) for the district. Hillsborough City School District became Basic Aid since the 1990-91 school year. For the budget year, local property taxes are estimated at \$30,092,776. This is in excess of our LCFF Entitlement without \$172,044 minimum State Aid, \$13,908,013 by \$16,184,763. Total LCFF Entitlement with minimum State Aid \$172,044 is \$14,080,057. In other words, the District is funded at 217% of our LCFF by property taxes.

Local property taxes are the primary funding source for our instructional programs and fund 74% of total General Fund operating expenditures including salaries, employee benefits, supplies, and services.

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

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

State Revenues

Local Control Funding Formula (LCFF):

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

Education Protection Account (EPA):

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

Lottery:

In November 1984, Proposition 37, the California State Lottery Act of 1984, was passed by California voters as a means to support public education (Government Code Section 8880.1. Prop 37 is commonly referred to as unrestricted lottery, in contrast with Prop 20, the Cardenas Textbook Act of 2000, that restricts a portion of the lottery funds on instructional materials (GC Section 8880.4). Total lottery revenue for the 2026-27 school year is estimated to be \$272 per ADA adjusted by the State Wide Absence Factor of 1.04446 per GC Section 8880.5(1), of which \$82 per adjusted ADA is designated as restricted and must be spent on instructional materials. This budget projects \$105,000 on Prop 20 funding and \$252,000 on Non Prop 20 funding, with a combined total of \$357,000 for 2026-27.

Local Revenue Sources**Parcel Tax:**

In 1988, voters in the Town of Hillsborough approved a parcel tax, levied on an annual basis, to provide additional revenue to the schools. Money from this tax goes into the General Fund. Every five years, a financial review committee meets to determine if there is a continued fiscal need for the parcel tax. The committee reconvened in the 2021-22 fiscal year and will reconvene again in the 2026-27 budget year. A report issued by the committee in May 2022 recommended continuation of the parcel tax to maintain the quality of education that the community expects. The Board accepted and approved the recommendation to continue the parcel tax. This budget projects \$2.64 million in revenue from parcel taxes.

Hillsborough Schools Foundation (HSF):

The Hillsborough Schools Foundation is a parent organization dedicated to raising funds for the Hillsborough Schools. The financial support of this organization is a critical funding source for the District in providing quality education. In the past three years, HSF has contributed \$3.7 million a year toward the District's various instructional programs, in addition to funds raised to meet a specific need from the schools in a given year. HSF raised \$365,000 to fund 1:1 chrome books for the six graders in 18-19, \$189,092 for Makerspace in 19-20, \$15,825 for first grade 1:1 devices in 20-21, \$118,727 technology, COVID tests, and virtual music program in 21-22, \$375,557 for playground improvements in 22-23, and 265,317 Arts and Electives Enhancement in 23-24, and \$175,253 toward Maker Space for 24-25. HSF has raised \$256,730 for Hands on STEAM Initiative to cover both the 25-26 and 26-27 school years. In addition, HSF allocated \$1 million spread out over three years that will support the Superintendent's initiatives starting 24-25; the District will receive the last installment of \$334,000 in 26-27.

Parent Groups and Student Councils:

Active parent groups and student councils at each school coordinate school site fundraising. Each group determines how collected funds will be spent.

Hillsborough Recreation:

The District and the Town of Hillsborough jointly operate Hillsborough Recreation through a Joint Powers Agreement. Reimbursement is made to the District for support services to operate and administer the programs, housing of the preschools, and maintenance of the play fields.

GENERAL FUND RESTRICTED REVENUES

The State and Federal Governments have recognized that there are special student populations and special circumstances in education that place an additional fiscal burden on school districts. Therefore, districts are granted additional funds to meet these specific needs. These sources are often referred to as "categorical" or "restricted" funds because legislative regulations are attached to these monies to ensure expenditure on the special purpose for which they are granted. With the transition to the State's LCFF funding model, funding for many of the categoricals has been swept into and is now distributed as part of the unrestricted LCFF entitlement.

GENERAL FUND EXPENDITURES

School districts are personnel intense organizations. In this budget, approximately 83% of the operating expenditures in the General Fund are for salaries and employee benefits.

Salaries are separated into two categories: Certificated and Classified.

Certificated Compensation

Certificated employees include teachers, administrators, counselors, librarians, psychologists and any other positions that require a credential with the State of California.

The Hillsborough Teachers' Association (HTA) represents certificated personnel, with the exception of administrators, and certificated substitutes. In 2013-14, a 4.113% increase was applied to all steps and ranges of the salary schedule, and an additional \$79 per month was added to each tier of the health benefit allowance for employees enrolled in a District-sponsored medical plan effective with January 2014 coverage.

In 2014-15, HTA settled with a 4.0% salary increase to all steps and ranges of the teachers' salary schedule and an increase to the monthly health and welfare allowance to \$843 per 1.0 FTE employee, effective January 2015. Taken together, these increase equal to 5.3% salary increase.

In 2015-16, a 2.5% increase was applied to all steps and ranges of the salary schedule. There was also a one-time 2.0% increase from base salary. Changes were made to longevity schedule that were equivalent to a 0.074% ongoing compensation increase. Finally, daily stipend was increased from \$120 to \$240.

In 2016-17, a 3.0% increase was applied to all steps and ranges of the salary schedule. Negotiations have opened for the 2017-18 school year but are not yet settled.

In 2017-18, a 2.85% increase was applied to all steps and ranges of the salary schedule. Health & Welfare benefits increased from \$10,000 per year to \$12,000 per year. Master's stipend increased from \$1600 to \$1800 and Doctorate stipend increased from \$1900 to \$2100. Holiday overnight stipend for District-sponsored activities rose from \$300 to \$600 per night.

In 2018-19, a 2.97% increase was applied to all steps and ranges of the salary schedule. Health & Welfare benefits increased from \$12,000 per year to \$13,000 per year. Retiree fringe benefits good for five years after a retiree serves the districts for 15 years increased from \$193 to \$350 per month.

In 2019-20, a multi-year agreement is reached with Hillsborough Teachers' Association, with 4.0% salary increase in 2019-20 and 3.5% salary increase in 2020-21 and health and welfare benefits increase by \$500 effective January 1, 2021.

Total compensation for the 2021-22 school year was increased by 5.38%, comprised of 4.0% in ongoing compensation by applying a 3.7% raise on salary schedule and 0.3% increase on health & welfare benefits from \$13,500 to \$14,000 per FTE per year. Additionally, each unit member received a 1.38% in one time compensation, or \$2,000, in recognition of the extraordinary service and contributions of unit members during the 2020-21 "pandemic year." A 5.0% salary increase was applied to the salary schedule effective July 1, 2022. In 2023-24, certificated employees received a raise of 3.17%, an annual increase of health and welfare benefits from \$14,000 to \$14,500, plus a \$200 Master's degree stipend increase and \$400 Doctorate stipend increase, with a total compensation increase of 3.4%. Toward the end of the 2024-25 school year, the District reached a two-year agreement with both HTA and CSEA, with 2.25% salary increase each for 2024-25 and 2025-26. The same raise was applied to management and confidential employees.

Classified Compensation

Classified employees comprise of the District support staff, including clerical, custodial, maintenance, instructional aides, and classified management.

The California School Employees Association (CSEA) represents all non-management classified personnel, excluding confidential employees and classified substitutes. In 2013-14, a 4.07% increase was applied to all steps and ranges of the salary schedules, and an additional \$88 per month was added to each tier of the health benefit allowance for employees enrolled in a District-sponsored medical plan.

CSEA 2014-15 settlement included a 4.36% increase to all steps and ranges of the classified employees' salary schedules, and an increase of monthly health and welfare allowance to \$694 for single, \$773 for two-party, and \$883 for family coverage, effective January 2015.

Effective July 1, 2015, a 2.574% salary increase was applied to all steps and ranges of the salary schedules for 2015-16 school year. There was also a one-time 2.0% increase from base salary that was paid out in 2015-16. The District terminated the CalPERS Employer Paid Member Contribution (EPMC). Instead, the 2015-16 "PERS MEMBERS BEFORE JANUARY 1, 2013" salary schedule was increased by 5.75%, renamed as "Classified Salary Schedule," and used as the only classified salary schedule. The Non-PERS Members and PERS Members after January

1, 2013 salary schedules was eliminated. The proposed contract added one more vacation day to employees who have worked for the District 20 years or longer.

In 2016-17, a 3.0% increase was applied to all steps and ranges of the salary schedule.

In 2017-18, a 2.85% increase was applied to all steps and ranges of the salary schedule, along with 12% increase on Health & Welfare benefits.

In 2018-19, a 3.1% increase was applied to all steps and ranges of the salary schedule; the tiered Health & Welfare benefits were increased by \$100 per month to each tier. Cash back was increased from \$3,420 to \$4,000 annually.

In 2019-20, a multi-year agreement is reached with CSEA, with 4.0% salary increase in 2019-20 and 3.12% salary increase and increase in longevity for 2020-21, as well as health and welfare benefits increase by \$500 effective January 1, 2021.

Total compensation for the 2021-22 school year for the bargaining unit was increased by 4.09%, with 3.4% towards a salary schedule increase and 0.69% towards health & welfare benefits increase, plus a \$2,000 one-time pay in recognition of unit members' extraordinary services during the 2020-21 "pandemic year." In 2023-24, the CSEA members received a total compensation increase equivalent to that of the certificated employees, with 2.52% on salaries and 0.88% on replacing the 3-tier health and welfare benefits system with the \$14,500 per FTE.

Other District Employees Compensation

Other District groups include the Administrative and Confidential employees. The Administrators received a 4.0% salary increase in 2013-14 and 3.5% salary increase in 2014-15. Confidential employees received a 5.07% salary increase in 2013-14 and elected to convert and receive their employer paid member contribution to the CalPERS retirement system as salary.

In 2014-15, salary was increased for the Superintendent by 5.2%, and 5.3% for the confidential group and the Human Resources Manager/Senior Assistant to the Superintendent. Neither group receives any employer paid health benefits.

In 2015-16, the Administrative and Confidential employees received a total compensation increase that equals 2.574% salary increase and a 2.0% one-time increase from base salary. In 2016-17, a 3.0% increase was applied to all steps and ranges of the salary schedules for the Administrative and Confidential employees. In 2017-18, Confidential employees received a 2.85% raise on their salaries; Administrators' Health & Welfare benefits increased from \$2000 annually to \$10,273 per year.

In 2018-19, confidential employees received a 3.1% increase on all steps and ranges on the salary schedule and effective July 1, 2018, receive a Health & Welfare allotment equal to half of the CSEA's Health & Welfare Single Plan. The District also restructured Administrators' salary schedule by removing longevity and service awards, changing Directors' work days from 212 to 220, and increasing Directors' per diem rate reflective of their responsibilities. As a result of this one-time structural change of the salary schedules, Administrators received a percentage of total compensation increases at least commensurate to that received by the employees.

As with the employee groups, management also received 4% salary increase in 19-20, 3.5% salary increase in 20-21, with health and welfare benefits increase by \$500 effective January 1, 2021. Similarly, in 21-22, management received the same 5.38% total compensation increase in as the Certificated Bargaining unit. A 5.0% salary increase was applied to the salary schedule effective July 1, 2022. In 2023-24, management and confidential employees also received a total compensation of 3.4% increase as with the collective bargaining groups.

Employee Benefits

Employee benefits include retirement contributions, unemployment insurance, workers' compensation, Social Security (OASDI) and Medicare. The cost of these benefits is determined by state and federal formulas based on a percentage of employee salary. The continued increase in unfunded employers' contribution toward CalSTRS and CalPERS poses an ongoing challenge to the District's finance.

Year	CalSTRS	CalPERS
2015-16	10.73%	11.847%
2016-17	12.58%	13.888%
2017-18	14.43%	15.531%
2018-19	16.28%	18.062%
2019-20	17.10%	19.721%
2020-21	16.15%	22.70%
2021-22	16.92%	22.91%
2022-23	19.10%	25.37%
2023-24	19.10%	26.68%
2024-25	19.10%	27.05%
2025-26	19.10%	26.81%
2026-27	19.10%	26.40%
2027-28	19.10%	26.80%
2028-29	19.10%	25.90%

Beginning in 1991-92, a certificated employee who is not a member of CalSTRS is required to participate in Social Security (OASDI). This affects most of our substitute teachers who are not in CalSTRS and any certificated employee working less than 50% and not already a member of CalSTRS. State Unemployment Insurance rate is 0.05%. Workers' Compensation rate decreased from 1.3908% in 2024-25 to 1.0446% in 2025-26.

Other employee benefits relate to health, dental, and dental insurance. The employee's district contribution, prorated on the employee's full-time equivalent (FTE), is based upon the employee's utilization of medical insurance.

Beginning in 2000-2001, eligible employees electing not to take medical insurance through the District receive prorated cash back of \$3,420 annually for certificated and \$3,108 annually for classified, less the cost of the dental plan selected by the employee. Starting 2018-19, cash back was increased to \$4,000 per FTE. Since January 1, 2024, District's health and welfare benefits is \$14,500 per FTE annually across the board. Effective January 1, 2026, the District will adjust the

\$14,500 amount to fully cover the employee only medical, dental, and vision benefits.

Books and Supplies

Books and Supplies include books and materials used for instruction, non-instructional supplies for general operations, and non-capitalized inventoried equipment (technology, office, maintenance, grounds, and custodial equipment). Since the COVID pandemic started, the District has significantly increased its purchase of online platforms and subscriptions to meet the needs of the students.

Services and Contracts

Services and Contracts include items such as travel, memberships, utilities, repairs, consultants, transportation, insurance, and contracts for services. These include many services that are direct to students.

Capital Outlay

Capital Outlay includes expenditures of \$15,000 or more for new, improvement of, or replacement of equipment, buildings, and grounds. According to the District's Multi-Year Maintenance Schedule, the District spent \$81,455.32 on the replacement of a Maintenance vehicle in 25-26 and has budgeted another \$82,000 to replace a Grounds vehicle in the 26-27 budget year. There is no vehicle and equipment replacement budgeted in the two outer years.

Other Outgo and Financing Uses

The District projects \$40,000 to the San Mateo County Office of Education Instructional Programs that support our 504 students and students with special needs.

Contributions from Unrestricted Revenues transfer unrestricted funds to balance restricted programs.

The major contribution of unrestricted dollars is made to the Special Education program, where expenditures required to operate the program exceed the amount of revenues received. The Special Education program is mandated by the state and federal governments. It is left to districts to make up for any funding shortfall. The level of contribution is due to the number of students with severe special needs, compliance requirements, and litigation expenses. The 26-27 budget contributes \$5,252,144 to Special Ed and \$1,148,695 to Routine Restricted Maintenance.

SPECIAL EDUCATION

Public Law 105-17, also known as "Individuals with Disabilities Education Act,"(IDEA), is Federal legislation which mandates that all disabled children between the ages of 3 and 23 are provided with a free and appropriate education in the least restrictive setting. Every school district is charged with the responsibility of developing programs to meet the educational needs of these exceptional students. The District offers the following services and programs:

Resource Specialist Program: A "part-time" program which provides disabled students with specialized instruction both within their regular classroom and in small groups and which remediates specific learning challenges.

Speech and Language Program (Designated Instructional Services): Students receive individual and/or small group instruction that is specially designed to remediate language disorders related to articulation, voice fluency, or language processing.

The District has a small number of students identified with disabling conditions other than specific learning disability or speech or language impairment. These conditions include visual impairment, hearing impairment, deaf-blindness, deafness, emotional disturbance, autism, mental retardation, multiple disabilities, orthopedic impairment, other health impairment or traumatic brain injury. The intensive needs of some students may require placement in special classes outside of the District, such as in other school districts or county programs or in a non-public school setting.

In an effort to better serve our students and to control costs, the District opened a Learning Center on the South School campus in 2008-09. In 2010-11, another Learning Center opened on the North School campus. In 2012-13, a Learning Center opened at the Crocker Middle School to retain students graduating from the elementary Learning Centers within the District. To best utilize the District resources, the South Learning Center moved to join the North Learning Center starting the 2021-22 school year. To mitigate the cost of these Learning Centers, the District educates students of other local school districts to make use of unused capacity. The District, acting as service provider only, receives reimbursement from these other school districts for the cost of educating their students.

RESERVES

The State of California requires the District to maintain a 3% Reserve for Economic Uncertainties. However, community-funded, Basic Aid school districts typically have a much higher reserve to offset the volatility of local property tax revenues. In June 2011, the District formally established a Minimum Fund Balance Policy requiring a Reserve for Economic Uncertainties of no less than 6% of General Fund total expenditures and other financing uses.

ASSUMPTIONS USED IN BUDGET PREPARATION

For the 2026-27 proposed budget, fiscal year 2025-26 revenues and expenditures have been updated with actuals for all funds.

The budget projected that Assessed Property Values will increase 5.63% into 26-27, 3.0% each into 27-28 and 27-28. The Hillsborough Schools Foundation (HSF) contribution is \$3.7 million for fiscal years 26-27. In 24-25, HSF raised \$250,980 to fund the Hands on STEAM learning that integrates science, technology, engineering, art, and math. Because that Fund a Need (FAN) money was intended to last two years, 25-26 and 26-27, there will not be another new FAN for 26-27, other than the additional \$5,750 HSF raised in addition to the \$250K. In the spring of 2024, HSF also allocated \$1 million at the Superintendent's discretion to support her initiatives

for the District over a three-year period. The District received \$333,000 in 2024-25 and funded a full-time Instructional Coach and optimized instructional support at Crocker; this discretionary funding also enhanced students' learning experience with supplementary curriculum and Universal Design for Learning (UDL). The second \$333K that the District received in 25-26 has helped the District start a District wide blended music program with purchases and maintenance of \$133,000 worth of music instruments for 5th graders. The remaining \$200,000 has been spent on job embedded learning, to enhance students' educational experience by investing in our educators to reflect on student needs, through Professional Learning Teams and Deepening Learning Walks. The 26-27 budget includes the remaining \$334K that the District will use to integrate student support through MTSS and Positive Behavioral Interventions and to continue investing in educator development.

The District's enrollment continues to decline and is projected to be 1,154 in the budget year or \$1,106 ADA.

The 26-27 Parcel Tax rate is calculated based on the change of ADA from 24-25 to 25-26, a decrease, the change of ADA from 25-26 to 26-27, also a decrease, but the 4.95% per Capita Personal Income of the Governor's Budget May Revise. The 26-27 Parcel Tax rate is \$773.92, an increase of \$2.42 from \$771.50 in 2025-26.

The 26-27 budget maintains the 25-26 AB602 Special Education estimated funding from SELPA at \$1,059,272.80, additionally a Low Incidence Apportionment of \$53,154, and an Early Intervention for preschool age pupils in the amount of \$29,475 that partially pays for the salaries and benefits of the Speech Pathologists who support preschoolers.

The District applied and was approved for a 25-26 federal grant of \$18,421 on Special Ed, Supporting Inclusive Practice that will cover portion of the UDL professional development cost.

The District's Prop 28 Arts and Music in Schools apportionment is \$157,486 per year that can be carried over. The 25-26 school year has completely spent the 23-24 Prop 28 funding of \$145,993, on partial FTEs for the Crocker band teacher, who has been working with elementary music teachers to build instrumental music into the 5th graders' education. This spends approximately 80% of each site' allocation on personnel cost, with the remaining 20% on instructional supplies. Crocker Prop 28 funding has been used on Theatre Arts and Media Arts Design electives. An Expenditure Plan needs to be approved by the Board on this restricted funding.

The STRS on Behalf amount for both state revenue and employee benefits is \$1,764,142 for 25-26 Estimated Actuals and \$1,851,526 for the 26-27 budget year and two subsequent years, with an increase of \$87,384 both as state revenue and employee benefits.

Due to declining enrollment, the District, through attrition, is reducing 1.0 FTE of a Crocker Science teacher position and two Paraeducator positions with a total of 1.46 FTE. There is no compensation increase assumed for both the 26-27 budget year and two subsequent years.

Crossing Guards cost District-wide is budgeted to be \$126,000. The Town of Hillsborough covers half of the amount.

General Fund's support to Fund 13 was projected to be \$102,000. The Board approved a renewal of the Vended Meals contract with Ordo at its May, 2026 meeting for the 26-27 school year. The new meal rates are increased by 3% from 2025-26.

The District has been spending the Fund 25 developer fees collected on West MPR and Crocker MPR since fiscal year 24-25, supplementing the Fund 21 Measure H bond funds on the two projects. The projected 25-26 Fund 25 ending balance is \$131,038. This budget projects to receive \$190K developer fees in the 26-27 school year.

Below are the 26-27 Measure H Bond Projects' budgets:

640	BUSINESS SERVICES	32,873
926	CLASSROOM TECHNOLOGIES	150,000
929	FURNITURE REPLACEMENT	415,000
932	CROKER NEW MPR AND DROP-OFF	24,435,000
933	WEST NEW MPR & LIBRARY CONVRSN	5,910,000
935	HVAC REPLACEMENT & IMPROVEMENT	750,000
939	MEASURE H DISTRICT MANAGEMENT	1,860,000
941	NORTH JUNGLE	50,000
	Total	33,602,873

For Fund 40, Bridge School has indicated to the District its intent to renew the lease for another three years, \$100,000 per year with the total \$300K collected up front by August 1, 2026. Every year, \$80,000 from Fund 40 is transferred to the General Fund to support the District's internet needs.

While the Governor's May Revise budget estimates \$936.98 per 25-26 P-2 ADA one time Student Support and Professional Development Discretionary Block Grant, the funding mechanism, e.g., by ADA or by Unduplicated Pupil percentage, is not known until the budget is enacted later in June. Given the vast difference on different funding mechanism, this one-time funding is not included in the 26-27 budget.

The May Revise includes another state mandate of 14 weeks paid pregnancy disability leave. The governor is adding a super COLA of 1.44% to LCFF funding to cover this mandate, on top of the 2.87% statutory COLA. The District as a Basic Aid will not receive any funding for this mandate, which requires the District to build good reserves to comply once the 14-week paid pregnancy disability leave becomes law.

In conclusion, this budget projects the District is able to meet its financial obligations both the budget year and the two years out.



Joyce Shen
Chief Business Official

2026-27 Budget

June 16, 2026



Assumptions-Assessed Value Increases

- ❖ 2021-22 5.69% increase into 2022-23
- ❖ 2022-23 6.23% increase into 2023-24
- ❖ 2023-24 4.83% increase into 2024-25
- ❖ 2024-25 4.49% increase into 2025-26
- ❖ 2025-26 5.63% increase into 2026-27
- ❖ 2026-27 3.00% increase into 2027-28
- ❖ 2027-28 3.00% increase into 2028-29



Revenues

Property Taxes	30,092,776
Genentech Settlement 26-27	(154,398)
Genentech Settlement 27-28	(95,000)
Minimum State Aid	172,044
Education Protection Account (Prop 30)	242,266
Mandated Cost Block Grant	46,466
Home to School Transportation	46,008
AB 602 Special Ed Funding	1,059,273
Special Ed Low Incidence Apportionment	53,154



State Revenues

Description	Resource	Amount
Student Support & PD Discretionary Block Grant (\$936.98/25-26 P-2 ADA)	6019	???
Arts and Music in Schools (Prop 28)	6770	157,486
Unrestricted and Prop 20 Lottery	1100/6300	357,000
Mental Health State	6546	98,964
Special Ed Early Intervention	6547	29,475
Classified School Employees Summer Assist Prog	7415	90,290
STRS on Behalf	7690	1,851,526
Literacy Coaches and Reading Specialists	7810	11,000



Federal Revenues

Special Ed Federal Grants	304,550
Title II Supporting Effective Instruction	17,957
Title IV Student Support Academic Enrichment	10,000

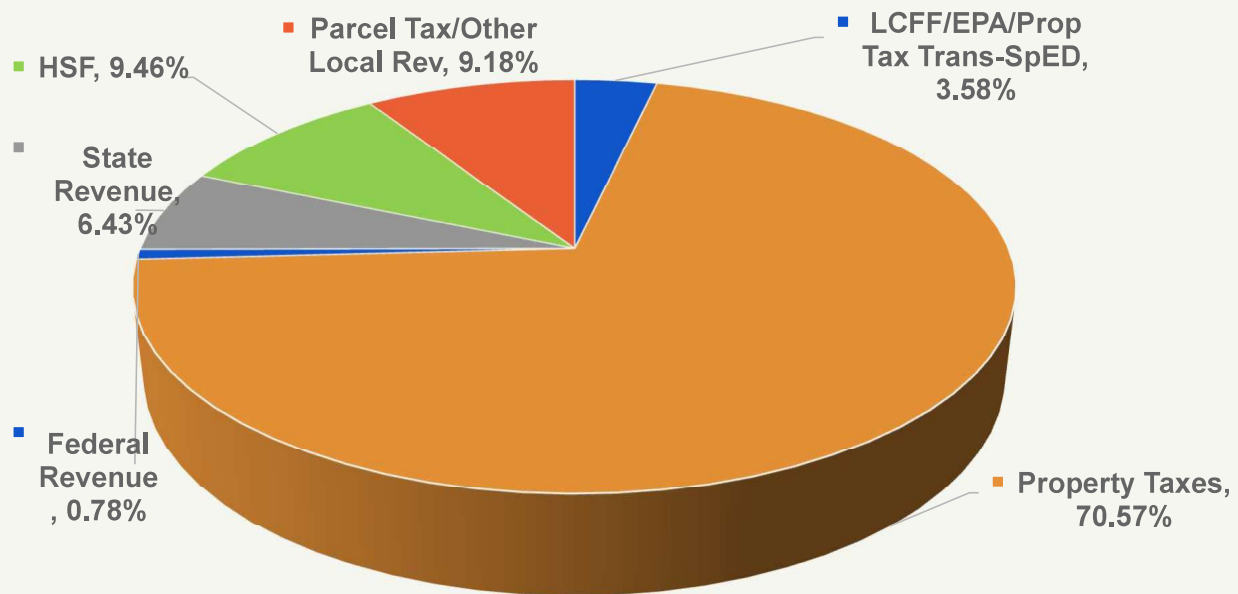


Local Revenues

Parcel Taxes	2,640,000
HSF 25-26 Allocation	3,700,000
HSF 26-27 Superintendent's Discretionary	334,000
Field Trips	441,200
Hillsborough Town Support to Crossing Guards Services	63,000



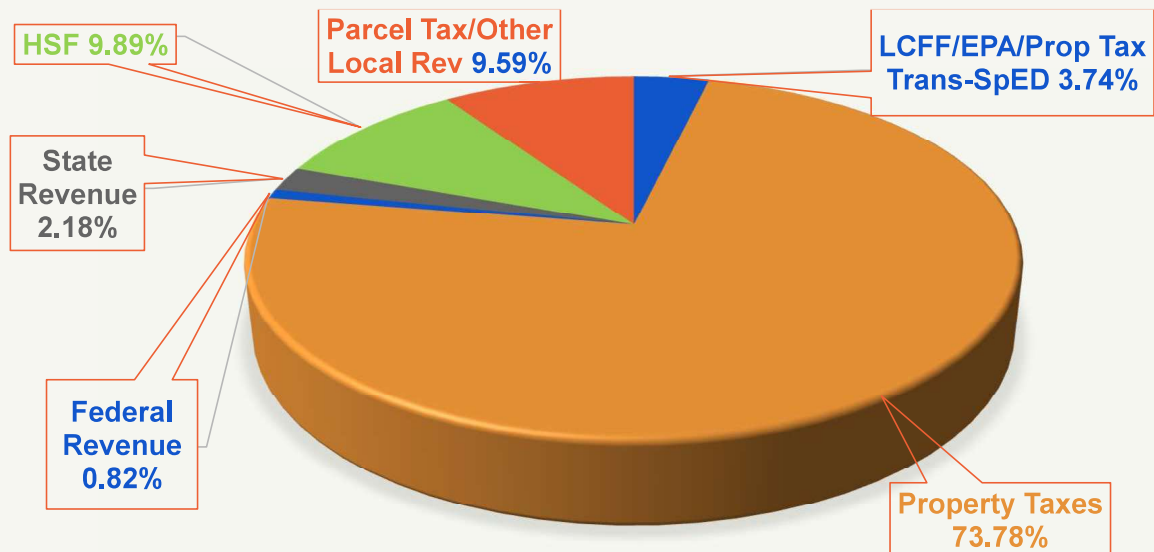
2026-27 General Fund Revenue Sources



NOTE: State revenue includes \$1,851,526 STRS on Behalf.



2026-27 General Fund Revenue Sources



NOTE: State revenue includes \$1,851,526 STRS on Behalf.

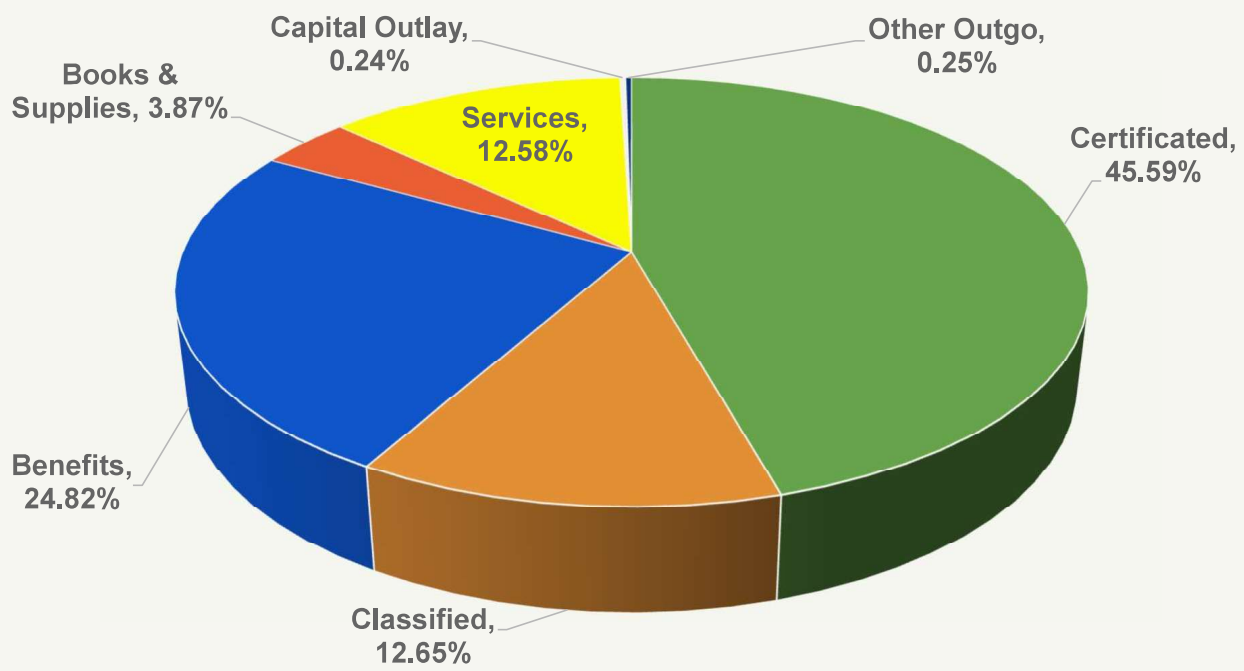


Expenditures

Certificated	18,560,685
Classified	5,148,126
Benefits	10,104,835
Books & Supplies	1,576,301
Services	5,122,603
Capital Outlay	96,729
Other Outgo	102,285
Total Expenditures	40,711,564



Expenditures



Assumptions-Expenditures

- Due to declining enrollment, the District, through attrition, is reducing:
 - 1.0 FTE Crocker Science teacher position
 - 1.46 FTE Classified Paraeducator positions
- No compensation increase is assumed for the 26-27 budget year and two outer years, except 1.2% step and column increase



Expenditures

- Certificated and classified substitute salaries and benefits from payroll is shifted to total contracted services through Scoot Education, estimated at \$900K.
- STRS on Behalf calculation changes from \$1,764,142 to \$1,851,526, showing as an increase of certificated benefits by \$87,384.
- Potential Board election cost \$39K each in 26-27 and 28-29.

Expenditures

Elementary Math Extension	41,963
Crocker Math Curriculum Pilot 26-27	15,000
Crocker Math Curriculum Adoption 27-28	50,000
Crocker ELA 26-27	16,240
Crocker ELA Adoption 27-28	30,000
Chromebooks	168,060
Staff devices	43,278
Maintenance truck replacement	82,000



26-27 HSF \$334K Discretionary Spending Plan

- \$133,000---Integrated Student Support through a framework on Multi-Tiered System of Support (MTSS) and Positive Behavioral Interventions and Support (PBIS) , furthering the District's commitment to the whole child and allowing teachers to focus on high-quality instruction within a supportive, predictable school climate.
- \$201,000---Continued Investment in educator development, expanding Professional Learning Teams, deepening learning walks, strengthening the implementation of Universal Design for Learning (UDL) to ensure equitable access for students who need acceleration, additional support, or both.



Contributions to Restricted Resources

Routine Restricted Maintenance	1,148,695
Special Education	5,252,144
Safe Route to School	63,000
Total Contributions	6,463,839



Interfund Transfers

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



State Mandates-Transitional Kindergarten

	22-23	23-24	24-25	25-26	26-27	Total
Certificated Salaries	275,507	289,502	547,812	445,809	452,459	2,011,088
Classified Salaries	32,686	36,887	24,445	86,078	84,427	264,523
Benefits	98,422	101,873	161,349	168,481	146,517	676,642
Books & Supplies	1,395		5,839	2,446	2,569	12,250
Services	31		6,191	5,813	819	12,854
Deficit	408,041	428,262	745,636	708,627	686,791	2,977,358
TK ADA	23.65*	23.65	61.42	56.82	56.82	222
TK Funding/ADA to LCFF Districts	12,932	13,955	14,145	16,868	17,515	75,415
Unfunded Revenues	305,842	330,036	868,786	958,440	995,202	3,458,306
Gain/Loss	(102,199)	(98,226)	123,150	249,813	308,411	480,948



State Mandates-Universal Meals

	22-23	23-24	24-25	25-26	26-27
State/Federal Funding	524,810	461,346	484,329	735,776	713,174
Deficit	45,000	144,000	119,150	102,822	102,000
Total Resources	569,810	605,346	603,479	838,598	815,174
Classified Salaries	113,229	168,785	174,491	178,683	171,099
Employee Benefits	49,302	84,784	97,772	109,850	112,384
Books & Supplies	11,509	1,768	820	4,500	4,500
Services	413,836	349,973	330,500	534,920	534,920
Total Cost	587,876	605,310	603,584	827,953	822,903



State Mandates-Universal Meals

- Work with vendor to maintain and improve food quality
 - Support the program through participation and advocacy
 - Minimize competitive foods
 - Develop food services staff on operational mindset and skills
 - Reduce personnel cost through parent volunteers?
- Benefits and Challenges?
- Explore lower cost vendors without sacrificing food quality
 - Make food in the District



State Mandates-Paid Pregnancy Disability Leave

Paid Pregnancy Disability Leave

- The May Revision proposes to mandate paid disability leave for medical conditions related to pregnancy
 - Applies to regular certificated and classified public school employees

 Leave Requirements	 Leave Duration	 Leave Tracking
<ul style="list-style-type: none">▪ Qualifying reasons for leave include disability due to pregnancy, miscarriage, childbirth, termination of pregnancy, or recovery from those conditions▪ This leave does not require a minimum number of hours worked or length of service to qualify	<ul style="list-style-type: none">▪ Leave of absence is full pay up to a maximum of 14 weeks▪ Leave may be taken before and continue after childbirth if the employee is disabled by pregnancy or other related medical conditions▪ The length of the leave of absence is determined by the employee and the employee's physician	<ul style="list-style-type: none">▪ Leave taken under this provision is not deducted from any other accrued paid leave▪ Runs consecutively with other state and federal leaves of absence regulations and laws



State Mandates-Paid Pregnancy Disability Leave

Paid Pregnancy Disability Leave—SAMPLE Calculation



Forecast the fiscal implications of 14 weeks of PPDL—this example uses certificated substitute information

Substitute costs with statutory benefits	<ul style="list-style-type: none"> Include substitute costs for long-term leaves using the following rates: <ul style="list-style-type: none"> \$275 / full-day daily substitute rate \$350 / full-day long-term rate
Number of long-term leaves ¹	<ul style="list-style-type: none"> Use historical data for PPDL leaves during the 2023-24, 2024-25, and 2025-26 school years Documentation in the human resources (HR) department indicates that there was an annual average of 15 certificated long-term maternity leaves over a three-year period
Certificated employee PPDL estimated leave costs	<ul style="list-style-type: none"> 14 weeks = 70 work days Long-term substitute rate = 70 days x \$350 = \$24,500

Based on the LEA's average annual number of certificated maternity leaves over a three-year period, estimated substitute costs for PPDL for 14 weeks are \$367,500 annually

¹Does not include other leaves—PPDL only

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26-27 Budget General Fund Multi-Year Projections

	25-26 Estimated Actuals	26-27 Budget	27-28 Projected Budget	28-29 Projected Budget
Revenues	41,852,393	42,640,363	44,015,340	44,959,475
Expenditures	40,195,152	40,711,564	40,778,494	41,484,897
Revenues less Expenditures	1,657,241	1,928,799	3,236,847	3,474,578
Total Transfers	(90,733)	(57,000)	(57,000)	(57,000)
Ending Balance Gain/Loss	1,566,509	1,871,799	3,179,847	3,417,578
Beginning Balance	6,885,400	8,451,908	10,323,707	13,503,554
Ending Balance	8,451,908	10,323,707	13,503,554	16,921,132

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



26-27 Budget General Fund Reserves

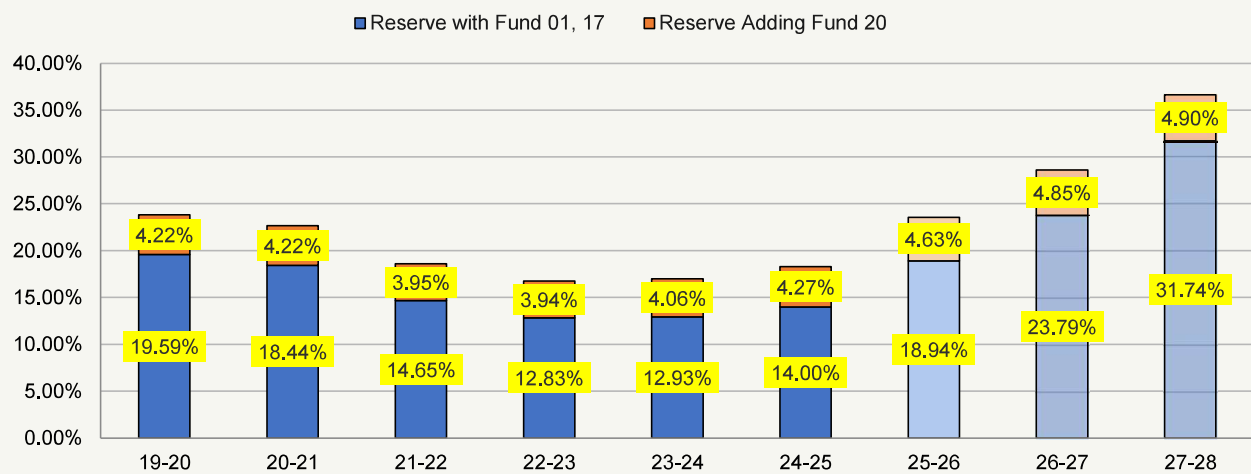
	25-26 Estimated Actuals	26-27 Budget	27-28 Projected Budget	28-29 Projected Budget
6% Reserve for Economic Uncertainty	2,421,953	2,450,914	2,454,930	2,497,314
Unappropriated Ending Balance	4,550,835	6,568,160	9,822,675	13,203,343
Total Expenditures+Transfers out	40,365,884	40,848,564	40,915,494	41,621,897
General Fund Reserve	17.27%	22.08%	30.01%	37.72%
Add Fund 17 Balance	673,083	700,083	710,083	720,083
Reserve with Fund 01, 17	18.94%	23.79%	31.74%	39.45%
Add Fund 20 Balance	1,869,900	1,979,900	2,004,900	2,029,900
Reserve with Fund 01, 17, 20	23.57%	28.64%	36.64%	44.33%

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



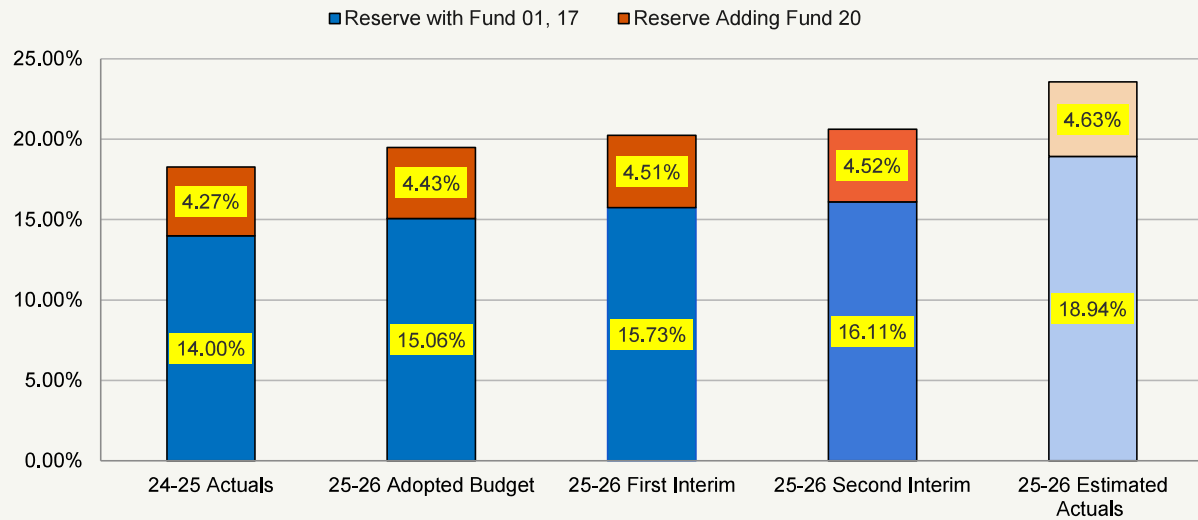
HCSD Reserves 2019-20 through 2027-28

General Fund Reserve Percentage COVID to 27-28
for 26-27 Budget



2025-26 General Fund Projected Reserves

2025-26 Estimated Actuals General Fund Reserves



Statewide Average Reserve Levels

- The latest statewide data on school district reserves available is for 2024-25
- With the exception of high school districts, statewide reserve balances declined in 2024-25

Average Unrestricted General Fund, Plus Fund 17, Ending Balances¹

By District Type	2023-24	2024-25	By District Size	2024-25
Unified	24.36%	21.89%	Less than 1,000 ADA	41.38%
Elementary	25.54%	24.52%	1,001 to 5,000 ADA	24.48%
High	24.40%	26.13%	5,001 to 10,000 ADA	21.26%
			Greater than 10,001 ADA	21.99%

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



2026-27 Budget All Funds at a Glance

		Special Revenue Cafeteria	Special Reserve Non- Capital	Special Reserve (OPEB)	Building Fund	Capital Facilities	Special Reserve Capital	
Description	Fund 01	Fund 13	Fund 17	Fund 20	Fund 21	Fund 25	Fund 40	Total
Beginning Fund Balances	8,451,908	11,298	673,083	1,869,900	50,430,261	153,477	309,354	61,899,281
Revenues	42,640,363	713,174	27,000	75,000	529,150	195,000	89,200	44,268,886
Transfers In	80,000	102,000		35,000				217,000
Total Sources of Funds	42,720,363	815,174	27,000	110,000	529,150	195,000	89,200	44,485,886
Expenditures	40,711,564	822,903			33,602,873			75,137,340
Transfers Out	137,000						80,000	217,000
Total Uses of Funds	40,848,564	822,903	-	-	33,602,873	-	80,000	75,354,340
Net Sources (Uses) of Funds	1,871,799	(7,729)	27,000	110,000	(33,073,723)	195,000	9,200	(30,868,454)
Ending Fund Balance	10,323,707	3,568	700,083	1,979,900	17,356,538	348,477	318,554	31,030,828



Measure H Bond Projects Actuals & Budgets

	Year	22-23	23-24	24-25	25-26	26-27	Total by
Project	Description	Fund 21	Fund 21	Fund 21	Fund 21	Fund 21	Project
640	BUSINESS SERVICES				40,731	32,873	73,604
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	-	29,463		479,255
926	CLASSROOM TECHNOLOGIES	18,935	801,465	-		150,000	970,400
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	19,389		461,684
929	FURNITURE REPLACEMENT	108,123	24,007	146,642	998,735	415,000	1,692,507
	Total				1,109,862	597,873	4,681,820



Measure H Bond Projects Actuals & Budgets

	22-23	23-24	23-24	23-24	24-25	24-25	24-25	25-26	25-26	26-27	Total by
Description	Fund 21	Fund 21	Fund 01	Fund 25	Fund 21	Fund 01	Fund 25	Fund 21	Fund 25	Fund 21	Project
WEST UNDERGROUND LINE REPAIRS	10,820	106,458			61,417			652,295			903,695
CROCKER NEW MPR AND DROP-OFF	37,870	191,122		137,483	1,636,929		199,517	1,043,386	53,633	24,435,000	3,931,432
WEST NEW MPR & LIBRARY CONVRSN	37,870	223,413		315,000	2,791,928		151,460	15,396,755	68,759	5,910,000	23,023,209
ROOF REPAIRS	13,525	264,253			7,779,787			4,906,014			13,355,533
HVAC REPLACEMENT & IMPROVEMENT	29,755	283,955			8,382,278			8,763,646		750,000	17,490,924
CROCKER TURF FIELD	10,820	13,725	18,300		-	9,425		6,553			52,270
BRIDGE SCHOOL REMODEL PROJECT	1,607	7,840			-						9,447
OUTDOOR DISPLAY MARQUEE	-	100,125			696,793						796,918
MEASURE H DISTRICT MANAGEMENT	-	-			187,606			1,360,053		1,860,000	1,748,419
SURVEILLANCE CAMERAS	-	-			203,903			481,316			874,761
NORTH JUNGLE								53,171		50,000	
TOTAL								32,663,188	122,392	33,005,000	62,186,608



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	1,161.56	(27.13)
2026-27 P-2 Projected	1,105.97	(55.59)



CalSTRS Employer Rate Increase Cost 2015-26 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%	8.37%		11,948,942



CalPERS Employer Rate Increase Cost 2015-26 to 2026-27

Year	CalPERS Rate	Rate Increase per Year	CalPERS Creditable Earnings	CalPERS Cost Increase per Year	Combined Cost Increase per Year
2015-16	11.847%				
2016-17	13.888%	2.041%	3,196,963	65,250	325,583
2017-18	15.531%	1.643%	3,242,762	119,463	633,356
2018-19	18.062%	2.531%	3,516,905	218,576	1,019,836
2019-20	19.721%	1.659%	4,121,412	324,520	1,257,564
2020-21	20.70%	0.979%	4,125,617	365,241	1,225,839
2021-22	22.91%	2.210%	4,333,683	479,435	1,534,764
2022-23	25.37%	2.460%	5,059,944	684,256	2,178,815
2023-24	26.68%	1.310%	5,333,570	791,128	2,255,442
2024-25	27.05%	0.370%	5,536,317	841,686	2,363,557
2025-26	26.81%	-0.240%	5,536,317	828,399	2,350,270
2026-27	26.40%	-0.410%	5,536,317	805,700	2,327,571
Total	14.553%	14.553%		5,523,655	17,472,597



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	2,327,571
Total	17,472,597



Hillsborough City School District
2026-27 Budget 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	Special Reserve Capital Fund 51	Total
Beginning Fund Balances	8,451,908.38	11,297.70	673,082.82	1,869,899.65	50,430,261.47	153,477.15	309,354.14	11,462,225.58	73,361,506.89
<u>Sources of Funds</u>									
Revenues	42,640,362.75	713,173.55	27,000.00	75,000.00	529,149.67	195,000.00	89,200.00		44,268,885.97
Transfers In	80,000.00	102,000.00		35,000.00					217,000.00
Other Sources/Bond Proceeds									-
Total Sources of Funds	42,720,362.75	815,173.55	27,000.00	110,000.00	529,149.67	195,000.00	89,200.00	-	44,485,885.97
<u>Uses of Funds</u>									
Expenditures	40,711,563.84	822,902.84			33,602,872.87				75,137,339.55
Transfers Out	137,000.00						80,000.00		217,000.00
Other Uses									-
Total Uses of Funds	40,848,563.84	822,902.84	-	-	33,602,872.87	-	80,000.00	-	75,354,339.55
Net Sources (Uses) of Funds	1,871,798.91	(7,729.29)	27,000.00	110,000.00	(33,073,723.20)	195,000.00	9,200.00	-	(30,868,453.58)
Ending Fund Balance	10,323,707.29	3,568.41	700,082.82	1,979,899.65	17,356,538.27	348,477.15	318,554.14	11,462,225.58	42,493,053.31
<u>Components of Ending Fund Balances:</u>									
Revolving Cash	5,000.00								5,000.00
Prepaid Expenses	136,671.01								136,671.01
Restricted Balance	776,691.71				17,356,538.27	348,477.15		11,462,225.58	29,943,932.71
Sick Banks/Vacation Accruals	386,270.83								386,270.83
Site/Program Carryovers									-
Other Committed/Assigned		3,568.41		1,979,899.65			318,554.14		2,302,022.20
6% Reserve for Economic Uncertainty	2,450,913.83		700,082.82						3,150,996.65
Unappropriated Ending Balance	6,568,159.91								6,568,159.91
Ending Balance	10,323,707.29	3,568.41	700,082.82	1,979,899.65	17,356,538.27	348,477.15	318,554.14	11,462,225.58	42,493,053.31

HILLSBOROUGH CITY SCHOOL DISTRICT
2026-27 Budget General Fund Multi-Year Projections

	25-26 Estimated Actuals			26-27 Budget			27-28 Projected Budget			28-29 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues												
Property Taxes/EPA/LCFF	29,468,124.32	1,093,509.36	30,561,633.68	30,507,085.69	1,112,426.89	31,619,512.58	32,224,365.20	1,112,426.89	33,336,792.09	33,159,834.35	1,112,426.89	34,272,261.24
Federal Revenue	-	355,667.95	355,667.95	-	332,506.85	332,506.85	-	332,506.85	332,506.85	-	332,506.85	332,506.85
State Revenue	349,361.32	2,669,850.84	3,019,212.16	371,442.38	2,370,477.24	2,741,919.62	371,442.38	2,359,477.24	2,730,919.62	371,442.38	2,359,477.24	2,730,919.62
Local Revenue	4,580,940.50	3,334,938.68	7,915,879.18	4,651,287.54	3,295,136.16	7,946,423.70	4,319,985.85	3,295,135.85	7,615,121.70	4,328,651.14	3,295,135.85	7,623,786.99
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
Total Income	34,398,426.14	7,453,966.83	41,852,392.97	35,529,815.61	7,110,547.14	42,640,362.75	36,915,793.43	7,099,546.83	44,015,340.26	37,859,927.87	7,099,546.83	44,959,474.70
Expenditure												
Certificated	14,215,398.78	4,579,527.89	18,794,926.67	14,162,699.82	4,397,985.54	18,560,685.36	14,421,556.00	4,377,203.10	18,798,759.10	14,767,352.28	4,402,974.14	19,170,326.42
Classified	2,773,946.46	2,550,366.06	5,324,312.52	2,671,790.06	2,476,335.44	5,148,125.50	2,711,325.19	2,511,681.97	5,223,007.16	2,764,956.98	2,559,753.20	5,324,710.18
Benefits	5,624,019.95	4,394,195.97	10,018,215.92	5,569,300.53	4,535,534.77	10,104,835.30	5,701,096.51	4,599,433.84	10,300,530.35	5,854,637.10	4,675,826.85	10,530,463.95
Books & Supplies	875,346.48	343,683.43	1,219,029.91	1,226,476.21	349,824.31	1,576,300.52	912,942.02	302,320.83	1,215,262.85	842,093.20	351,260.05	1,193,353.25
Services	2,607,556.42	1,989,997.37	4,597,553.79	3,247,697.27	1,874,905.86	5,122,603.13	3,286,878.52	1,837,041.71	5,123,920.23	3,430,383.46	1,718,645.56	5,149,029.02
Capital Outlay	57,372.10	81,455.32	138,827.42	14,728.68	82,000.00	96,728.68	14,728.68	-	14,728.68	14,728.68	-	14,728.68
Other Outgo	62,285.35	40,000.00	102,285.35	62,285.35	40,000.00	102,285.35	62,285.35	40,000.00	102,285.35	62,285.35	40,000.00	102,285.35
Other Uses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	26,215,925.54	13,979,226.04	40,195,151.58	26,954,977.92	13,756,585.92	40,711,563.84	27,110,812.27	13,667,681.45	40,778,493.72	27,736,437.05	13,748,459.80	41,484,896.85
Revenues less Expenses	8,182,500.60	(6,525,259.21)	1,657,241.39	8,574,837.69	(6,646,038.78)	1,928,798.91	9,804,981.16	(6,568,134.62)	3,236,846.54	10,123,490.82	(6,648,912.97)	3,474,577.85
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	(102,822.02)	-	(102,822.02)	(102,000.00)	-	(102,000.00)	(102,000.00)	-	(102,000.00)	(102,000.00)	-	(102,000.00)
Transfers to Fund 20	(67,910.74)	-	(67,910.74)	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)	(35,000.00)	-	(35,000.00)
GASB 87 Transfer to Fund 40	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(6,783,293.47)	6,783,293.47	-	(6,463,838.83)	6,463,838.83	-	(6,497,163.86)	6,497,163.86	-	(6,643,437.72)	6,643,437.72	-
Total Transfers	(6,874,026.23)	6,783,293.47	(90,732.76)	(6,520,838.83)	6,463,838.83	(57,000.00)	(6,554,163.86)	6,497,163.86	(57,000.00)	(6,700,437.72)	6,643,437.72	(57,000.00)
End Balance GAIN/LOSS	1,308,474.37	258,034.26	1,566,508.63	2,053,998.86	(182,199.95)	1,871,798.91	3,250,817.30	(70,970.76)	3,179,846.54	3,423,053.10	(5,475.25)	3,417,577.85
Fund Balance												
Beginning Balance	6,209,377.57	676,022.18	6,885,399.75	7,517,851.94	934,056.44	8,451,908.38	9,571,850.80	751,856.49	10,323,707.29	12,822,668.10	680,885.73	13,503,553.83
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	136,671.01	-	136,671.01	136,671.01	-	136,671.01	136,671.01	-	136,671.01	136,671.01	-	136,671.01
Restricted Balances	-	951,178.54	951,178.54	-	776,691.71	776,691.71	-	698,007.83	698,007.83	-	692,532.58	692,532.58
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	-	-	-	-	-	-	-	-	-	-	-	-
Crocker Turf Project	-	-	-	-	-	-	-	-	-	-	-	-
6% Reserve for Economic Uncertainty	2,421,953.06	-	2,421,953.06	2,450,913.83	-	2,450,913.83	2,454,929.62	-	2,454,929.62	2,497,313.81	-	2,497,313.81
Unappropriated Ending Balance	4,567,957.04	(17,122.10)	4,550,834.94	6,592,995.13	(24,835.22)	6,568,159.91	9,839,796.64	(17,122.10)	9,822,674.54	13,220,465.55	(17,122.10)	13,203,343.45
Ending Balance	7,517,851.94	934,056.44	8,451,908.38	9,571,850.80	751,856.49	10,323,707.29	12,822,668.10	680,885.73	13,503,553.83	16,245,721.20	675,410.48	16,921,131.68

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund							
Starting Balance							
9791 Beginning Fund	6,885,399.75	7,696,313.96	68,928.93			810,914.21	111.78 %
Revenue							
8011 Rev Limit St Ai	172,044.00	172,044.00	172,044.00	172,044.00	148,646.00		100.00 %
8012 Ed Protection A	242,266.00	242,266.00	242,266.00	242,266.00	181,510.00		100.00 %
8021 Homeowners' Exe	67,047.00	67,047.00	67,047.00	67,047.00	33,709.83		100.00 %
8041 Secured Rolls T	27,912,953.00	29,136,756.74	30,794,638.20	31,718,477.35	24,900,059.32	1,223,803.74	104.38 %
8042 Unsecured Roll	1,099,883.62	928,971.95	988,370.00	1,000,000.00	1,099,883.62	170,911.67-	84.46 %
8043 Prior Years' Ta	26,069.30-	40,000.00-	40,000.00-	40,000.00-	26,069.30-	13,930.70-	153.44 %
8097 Property Taxes	1,093,509.36	1,112,426.89	1,112,426.89	1,112,426.89	954,196.16	18,917.53	101.73 %
8181 Sp Ed Entitl Pe	286,553.84	280,833.53	280,833.53	280,833.53		5,720.31-	98.00 %
8182 Sp Ed Discretelna	40,234.11	23,716.32	23,716.32	23,716.32	.51-	16,517.79-	58.95 %
8290 All Other Feder	28,880.00	27,957.00	27,957.00	27,957.00	17,671.00	923.00-	96.80 %
8319 Other St Apport	25,736.24	25,736.24	25,736.24	25,736.24	25,736.24		100.00 %
8520 Child Nutrition	1,828.41				1,828.41	1,828.41-	
8550 Mandated Cost R	46,466.00	46,466.00	46,466.00	46,466.00	46,466.00		100.00 %
8560 State Lottery R	344,456.07	357,000.00	357,000.00	357,000.00	170,627.39	12,543.93	103.64 %
8590 All Other State	2,600,725.44	2,312,717.38	2,301,717.38	2,301,717.38	2,592,720.38	288,008.06-	88.93 %
8621 Parcel Taxes	2,640,244.73	2,640,000.00	2,640,000.00	2,640,000.00	2,376,514.10	244.73-	99.99 %
8660 Interest	227,502.73	227,502.73	227,502.73	227,502.73	227,502.73		100.00 %
8677 Interagency Svc	202,495.06	203,660.56	203,660.56	203,660.56	146,668.44	1,165.50	100.58 %
8689 All Othr Fees &	355,107.53	342,409.25	350,857.56	359,522.85	355,107.54	12,698.28-	96.42 %
8699 All Other Local	4,490,529.13	4,532,851.16	4,193,100.85	4,193,100.85	4,473,850.50	42,322.03	100.94 %
8912 Btw General & S	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00		100.00 %
8980 Contrib From Un	.00	.00	.00	.00		.00	499.99 %
Total for Revenue accounts and Object 8000	41,932,392.97	42,720,362.75	44,095,340.26	45,039,474.70	37,806,627.85	787,969.78	
Expense							
1101 Teacher Salary	14,719,064.70	14,673,580.98	14,866,298.81	15,161,665.75	14,658,166.07	45,483.72-	99.69 %
1151 Teacher,Addl.Co	110,519.26	126,419.81	121,510.54	122,024.25	99,383.01	15,900.55	114.39 %

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund (continued)							
Expense (continued)							
1171 Teacher, Substi	254,959.20	18,294.27	12,944.27	12,994.27	201,038.91	236,664.93-	7.18 %
1201 Counselor	613,839.00	612,035.97	621,170.82	633,594.23	604,577.71	1,803.03-	99.71 %
1202 Psychologist	418,571.00	420,663.87	426,942.42	435,481.26	418,571.00	2,092.87	100.50 %
1203 School Nurse Sa	46,021.90	46,252.01	46,942.34	47,881.18	44,519.00	230.11	100.50 %
1205 Mental Health S	160,520.57	159,262.35	161,639.40	164,872.19	158,470.00	1,258.22-	99.22 %
1251 Counselor,Addl.	11,336.43	9,270.10	9,270.10	9,270.10	8,520.13	2,066.33-	81.77 %
1252 Psych Add Comp	1,324.73	5,700.00	5,700.00	5,700.00	1,324.73	4,375.27	430.28 %
1271 Cert Pupil Supp					17,500.00		
1301 Superintendent	286,037.04	287,467.24	291,757.79	297,592.93	286,037.04	1,430.20	100.50 %
1302 Principal Salar	953,442.36	962,539.11	976,905.36	996,443.47	950,922.36	9,096.75	100.95 %
1303 Director Salary	786,197.28	799,290.85	811,220.56	827,444.97	786,197.28	13,093.57	101.67 %
1304 Asst Principal	200,464.08	200,598.08	203,592.08	207,663.92	199,744.08	134.00	100.07 %
1307 Cert Hr Manager	229,845.12	238,110.72	241,664.61	246,497.90	228,981.12	8,265.60	103.60 %
1352 Principal,Addl.	1,200.00	1,200.00	1,200.00	1,200.00			100.00 %
1354 Asst Princ, Add	792.00					792.00-	
1357 Cert Hr Manager	792.00					792.00-	
Total for Object 1000	18,794,926.67	18,560,685.36	18,798,759.10	19,170,326.42	18,663,952.44	234,241.31-	
2101 Instructional A	1,541,704.36	1,495,873.20	1,516,767.11	1,545,182.76	1,510,377.00	45,831.16-	97.03 %
2121 Occupational Th	323,538.10	287,978.12	292,276.29	298,121.82	273,413.78	35,559.98-	89.01 %
2123 Behavior Techni	289,904.57	295,537.87	299,872.52	305,767.62	274,717.76	5,633.30	101.94 %
2124 Behavior Manage	176,734.03	176,821.74	179,460.87	183,050.09	176,086.03	87.71	100.05 %
2125 OT ADD Comp	532.48				532.48	532.48-	
2151 Instruct.Aide,A	24,884.00	25,986.76	26,036.76	26,036.76	22,378.46	1,102.76	104.43 %
2153 Behavior Techni	2,684.22	560.05	610.05	610.05	2,276.87	2,124.17-	20.86 %
2154 Behavior Manage	274.83					274.83-	
2171 Instruct.Aide,	23,269.84	403.52	403.52	403.52	18,587.66	22,866.32-	1.73 %
2201 Maintenance/Ope	928,860.42	889,735.85	903,015.48	921,075.77	942,488.00	39,124.57-	95.79 %
2204 Media Technicia	82,823.24	83,744.03	84,993.93	86,693.83	82,823.24	920.79	101.11 %
2251 Maint/Oper, Add	4,860.24					4,860.24-	
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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund (continued)							
Expense (continued)							
2254 MEDIA SPECLIST	5,818.83	5,818.83	5,818.83	5,818.83	6,578.19		100.00 %
2271 Maint/Opera, Su	4,513.18	3,475.00	3,475.00	3,475.00	1,038.18	1,038.18-	77.00 %
2301 CBO&Busi Managr	283,810.18	263,994.60	267,934.81	273,293.51	283,810.18	19,815.58-	93.02 %
2303 Information Tec	159,353.56	160,476.96	162,872.14	166,129.59	158,489.56	1,123.40	100.70 %
2304 Manager Of Main	184,635.00	185,413.46	188,180.82	191,944.44	184,635.00	778.46	100.42 %
2351 Chief Bus.Off.,	792.00					792.00-	
2401 Clerical Salari	1,270,447.44	1,271,895.23	1,290,878.75	1,316,696.31	1,259,416.83	1,447.79	100.11 %
2451 Clerical, Addl.	7,990.78	102.27	102.27	102.27	1,964.65	7,888.51-	1.28 %
2471 Clerical, Subst	6,881.22	308.01	308.01	308.01	4,353.12	6,573.21-	4.48 %
Total for Object 2000	5,324,312.52	5,148,125.50	5,223,007.16	5,324,710.18	5,203,966.99	176,187.02-	
3101 St Teach Retire	5,261,688.50	5,345,056.12	5,397,381.26	5,467,334.73	5,258,867.87	83,367.62	101.58 %
3102 St Teach Retire	12,470.50	12,930.14	13,045.73	13,202.94	11,683.40	459.64	103.69 %
3201 Publ Empl Retir	62,661.12	41,698.79	43,091.34	43,934.80	56,035.82	20,962.33-	66.55 %
3202 Pub Empl Retire	1,336,098.23	1,291,370.55	1,335,382.20	1,362,023.88	1,330,462.95	44,727.68-	96.65 %
3311 Oasdi/Fica - Ce	21,555.10	12,942.17	13,130.64	13,385.82	20,825.35	8,612.93-	60.04 %
3312 Oasdi/Fica - Cl	312,161.49	300,653.48	304,873.64	310,604.76	303,665.92	11,508.01-	96.31 %
3321 Medicare - Cert	263,228.85	254,701.07	258,558.43	263,677.54	257,608.54	8,527.78-	96.76 %
3322 Medicare - Clas	78,203.78	71,333.90	72,374.72	73,788.36	72,456.98	6,869.88-	91.22 %
3401 Hlth & Welfare	1,316,231.33	1,264,983.65	1,327,773.28	1,400,248.23	1,306,909.83	51,247.68-	96.11 %
3402 Hlth & Welfare	724,771.82	906,953.49	927,254.72	967,254.90	705,133.14	182,181.67	125.14 %
3501 St Unempl Insur	9,349.25	8,831.75	8,964.13	9,140.66	8,883.75	517.50-	94.46 %
3502 St Unempl Insur	2,721.70	2,513.93	2,549.92	2,598.58	2,498.51	207.77-	92.37 %
3601 Workers Comp In	203,372.16	194,094.11	197,011.56	200,912.75	195,695.03	9,278.05-	95.44 %
3602 Workers Comp In	65,656.16	54,114.71	54,904.80	55,978.02	55,006.32	11,541.45-	82.42 %
3701 Opeb, Allocated	135,490.36	143,986.72	143,986.72	143,986.72	131,182.33	8,496.36	106.27 %
3702 Opeb, Allocated	63,536.99	68,377.55	68,377.55	68,377.55	55,792.45	4,840.56	107.62 %
3901 Othr Benefits,	73,761.11	59,780.87	60,598.49	61,710.43	74,514.76	13,980.24-	81.05 %
3902 Othr Benefits,	75,257.47	70,512.30	71,271.22	72,303.28	77,468.32	4,745.17-	93.69 %
Total for Object 3000	10,018,215.92	10,104,835.30	10,300,530.35	10,530,463.95	9,924,691.27	86,619.38	
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Comparative Object Summary

Account Object Code		2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund (continued)								
Expense (continued)								
4100	Aprvd Txtbks/Co	24,460.78	66,423.63	24,460.78	74,460.78	24,460.78	41,962.85	271.55 %
4110	Approved St/Boa	8,875.05	8,577.41	9,000.00	9,000.00	8,875.05	297.64-	96.65 %
4220	Library Books	36,772.23	30,511.91	30,511.91	30,511.91	22,801.07	6,260.32-	82.98 %
4230	Othr Books-No S	1,183.66	168.44	168.44	168.44	1,136.01	1,015.22-	14.23 %
4310	Instr.Supply/Su	318,879.63	757,178.43	445,289.67	381,171.70	215,694.15	438,298.80	237.45 %
4315	Test	27,774.14	18,067.13	18,067.13	18,067.13	22,300.74	9,707.01-	65.05 %
4330	Subscription-In	595.99	475.99	475.99	475.99	595.99	120.00-	79.87 %
4350	Non Instruction	307,070.45	294,891.92	291,574.14	296,515.71	264,943.70	12,178.53-	96.03 %
4351	Subscription-No	9,597.00	9,882.75	10,177.08	10,480.22	9,597.00	285.75	102.98 %
4352	Gas And Oil	19,497.90	19,497.90	19,497.90	19,497.90	17,000.00		100.00 %
4353	Custodial Suppl	47,964.09	47,964.09	47,964.09	47,964.09	32,900.00		100.00 %
4354	Printing	15,746.63	15,867.58	15,867.58	15,867.58	10,942.22	120.95	100.77 %
4355	Food For Meetin	62,881.23	77,508.42	82,519.43	88,030.77	58,243.29	14,627.19	123.26 %
4357	Menstrual Produ	936.18	936.18	936.18	936.18			100.00 %
4410	Inventoried Ins	232,013.63	81,421.81	71,825.60	53,277.92	227,663.80	150,591.82-	35.09 %
4420	Inv Clsmr Prese	2,378.05	75,000.00	75,000.00	75,000.00	5,467.39	72,621.95	3,153.84 %
4450	Invntrd Non-Ins	102,403.27	71,926.93	71,926.93	71,926.93	73,141.39	30,476.34-	70.24 %
	Total for Object 4000	1,219,029.91	1,576,300.52	1,215,262.85	1,193,353.25	995,762.58	357,270.61	
5100	Subagreements F	442,330.00	295,000.00	295,000.00	295,000.00	442,330.00	147,330.00-	66.69 %
5200	Travel And Conf	71,179.02	89,122.04	64,580.44	78,298.44	71,288.81	17,943.02	125.21 %
5300	Dues And Member	35,231.98	34,703.04	34,491.19	34,695.84	42,628.13	528.94-	98.50 %
5450	Other Insurance	396,165.00	400,000.00	400,500.00	401,000.00	393,796.08	3,835.00	100.97 %
5501	Gas (Building)	97,858.04	97,858.04	97,858.04	97,858.04	57,179.42		100.00 %
5502	Electricity (Bu	341,748.00	341,748.00	341,748.00	341,748.00	345,505.32		100.00 %
5503	Water-Black Mou	7,725.00	7,725.00	7,725.00	7,725.00	4,105.77		100.00 %
5504	Water-Monthly	204,648.00	204,648.00	204,648.00	204,648.00	186,000.00		100.00 %
5506	Garbage & Trash	87,250.24	87,250.24	87,250.24	87,250.24	93,177.28		100.00 %
5610	Rental/Lease Of	14,209.21	11,133.71	11,133.71	11,133.71	11,155.48	3,075.50-	78.36 %

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund (continued)							
Expense (continued)							
5615 Rental/Lease Of	14,919.47	14,919.47	14,919.47	14,919.47	10,029.72		100.00 %
5630 Build/Grounds R	203,194.03	201,666.13	201,666.13	201,666.13	138,319.91	1,527.90-	99.25 %
5635 Contract Equipm	50,856.92	48,356.92	48,356.92	48,356.92	44,084.60	2,500.00-	95.08 %
5636 Contract Equip-	25,689.35	25,689.35	25,689.35	25,689.35	24,729.82		100.00 %
5800 Prof/Cnslt Svcs	350.65	350.00	350.00	350.00	352.13	.65-	99.81 %
5805 Building Maint-	353,144.00	353,144.00	353,144.00	353,144.00	353,144.00		100.00 %
5807 Consultant Serv	1,097,021.59	1,508,448.24	1,521,054.24	1,554,744.24	1,076,737.71	411,426.65	137.50 %
5818 Licensing (Soft	427,371.93	436,383.72	578,320.20	515,816.34	416,213.01	9,011.79	102.11 %
5819 Other Svc./Oper	34,248.96	14,358.32-	14,358.32-	14,358.32-	38,985.47	48,607.28-	41.92-%
5822 Legal Fees - Ot	33,312.99	28,783.00	28,883.00	28,883.00	37,945.95	4,529.99-	86.40 %
5823 Audit Services	22,000.00	22,000.00	22,500.00	23,000.00	22,000.00		100.00 %
5824 Election Fees		39,000.00		39,000.00		39,000.00	
5825 Computer Servic	37,000.00	32,804.00	32,804.00	32,804.00		4,196.00-	88.66 %
5826 Advertising	1,883.20	2,283.20	2,283.20	2,283.20	3,456.00	400.00	121.24 %
5839 Tb & Fingerprin	8,111.36	1,500.00	1,500.00	1,500.00	1,463.50	6,611.36-	18.49 %
5843 Spec.Ed.Transp.	89,272.00	70,272.00	70,272.00	70,272.00	54,242.00	19,000.00-	78.72 %
5844 Field Trip/Asse	374,788.02	445,008.52	354,436.59	354,436.59	371,843.44	70,220.50	118.74 %
5851 Special Ed. Tui	25,000.00	25,000.00	25,000.00	25,000.00	50,000.00		100.00 %
5852 Special Ed. Rel		210,000.00	210,000.00	210,000.00		210,000.00	
5901 Telephone	34,226.52	34,226.52	34,226.52	34,226.52	51,755.10		100.00 %
5902 Cell Phones	10,572.52	10,572.52	10,572.52	10,572.52	10,572.52		100.00 %
5905 Internet Servic	44,764.90	44,764.90	44,764.90	44,764.90	44,764.90		100.00 %
5906 Postage	11,030.00	12,150.00	12,150.00	12,150.00	8,433.08	1,120.00	110.15 %
5907 Cable Tv	450.89	450.89	450.89	450.89			100.00 %
Total for Object 5000	4,597,553.79	5,122,603.13	5,123,920.23	5,149,029.02	4,406,239.15	525,049.34	
6404 Computer/Networ	57,372.10	14,728.68	14,728.68	14,728.68	57,372.10	42,643.42-	25.67 %
6410 New Equipment	81,455.32	82,000.00			81,455.32	544.68	100.67 %
Total for Object 6000	138,827.42	96,728.68	14,728.68	14,728.68	138,827.42	42,098.74-	

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

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Fiscal06a

Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund (continued)							
Expense (continued)							
7142 Othr Tuit Ex-Co	40,000.00	40,000.00	40,000.00	40,000.00	27,820.35		100.00 %
7439 Debt Serv-Copie	62,285.35	62,285.35	62,285.35	62,285.35	50,515.61		100.00 %
7612 Btw General & S	67,910.74	35,000.00	35,000.00	35,000.00	67,910.74	32,910.74-	51.54 %
7616 To Cafeteria Fr	102,822.02	102,000.00	102,000.00	102,000.00		822.02-	99.20 %
Total for Object 7000	273,018.11	239,285.35	239,285.35	239,285.35	146,246.70	33,732.76-	
Total for Expense accounts	40,365,884.34	40,848,563.84	40,915,493.72	41,621,896.85	39,479,686.55	482,679.50	
Ending Balance							
9790 Undesignate/Una	8,451,908.38					8,451,908.38-	
Total for Fd 01							
Starting Balance	6,885,399.75	7,696,313.96	68,928.93	.00	.00	810,914.21	
Revenue	41,932,392.97	42,720,362.75	44,095,340.26	45,039,474.70	37,806,627.85	787,969.78	
Expense	40,365,884.34	40,848,563.84	40,915,493.72	41,621,896.85	39,479,686.55	482,679.50	
Ending Balance Acct Type	8,451,908.38	.00	.00	.00	.00	8,451,908.38-	
Calc Ending Balance	8,451,908.38	9,568,112.87	3,248,775.47	3,417,577.85	1,673,058.70-	1,116,204.49	

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 13 - Cafeteria Fund							
Starting Balance							
9791 Beginning Fund	652.82	11,297.70				10,644.88	1,730.60 %
Revenue							
8220 Child Nutrition	63,206.80	24,174.50			37,194.23	39,032.30-	38.25 %
8222 Federal Reimb B	33,785.76	33,785.76			22,300.83		100.00 %
8520 Child Nutrition	368,951.56	368,951.56			260,606.70		100.00 %
8522 State Reimbursm	269,761.73	289,761.73			170,253.12	20,000.00	107.41 %
8660 Interest	70.00	3,500.00-			2,895.71-	3,570.00-	5,000.00-%
8916 From General To	102,822.02	102,000.00				822.02-	99.20 %
Total for Revenue accounts and Object 8000	838,597.87	815,173.55	.00	.00	487,459.17	23,424.32-	
Expense							
2202 Cafeteria Worke	87,485.01	74,868.63	75,986.07	77,505.82	72,311.78	12,616.38-	85.58 %
2401 Clerical Salari	91,198.38	96,230.19	97,666.47	99,619.80	91,198.38	5,031.81	105.52 %
Total for Object 2000	178,683.39	171,098.82	173,652.54	177,125.62	163,510.16	7,584.57-	
3202 Pub Empl Retire	48,333.79	45,170.07	46,712.55	47,646.79	43,837.18	3,163.72-	93.45 %
3312 Oasdi/Fica - Cl	9,640.72	9,115.23	9,251.30	9,436.32	8,566.09	525.49-	94.55 %
3322 Medicare - Clas	2,254.62	2,131.80	2,163.60	2,206.86	2,003.30	122.82-	94.55 %
3402 Hlth & Welfare	46,072.24	53,069.56	55,632.36	58,172.09	31,585.96	6,997.32	115.19 %
3502 St Unempl Insur	80.75	73.52	74.60	76.09	69.14	7.23-	91.05 %
3602 Workers Comp In	2,162.71	1,798.00	1,824.81	1,861.37	1,719.92	364.71-	83.14 %
3902 Othr Benefits,	1,305.17	1,026.24	1,041.55	1,062.38	1,129.16	278.93-	78.63 %
Total for Object 3000	109,850.00	112,384.42	116,700.77	120,461.90	88,910.75	2,534.42	
4350 Non Instruction	4,500.00	4,500.00			1,671.85		100.00 %
5200 Travel And Conf	400.00	400.00			400.00		100.00 %
5819 Other Svc./Oper	534,519.60	534,519.60			534,519.60		100.00 %
Total for Object 5000	534,919.60	534,919.60	.00	.00	534,919.60	.00	

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

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 13 - Cafeteria Fund (continued)							
Total for Expense accounts	827,952.99	822,902.84	290,353.31	297,587.52	789,012.36	5,050.15-	
Ending Balance							
9790 Undesignate/Una	11,297.70					11,297.70-	
Total for Fd 13							
Starting Balance	652.82	11,297.70	.00	.00	.00	10,644.88	
Revenue	838,597.87	815,173.55	.00	.00	487,459.17	23,424.32-	
Expense	827,952.99	822,902.84	290,353.31	297,587.52	789,012.36	5,050.15-	
Ending Balance Acct Type	11,297.70	.00	.00	.00	.00	11,297.70-	
Calc Ending Balance	11,297.70	3,568.41	290,353.31-	297,587.52-	301,553.19-	7,729.29-	

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 17 - Special Reserve Fund Oth							
Starting Balance							
9791 Beginning Fund	647,557.87	673,082.82				25,524.95	103.94 %
Revenue							
8660 Interest	25,524.95	27,000.00			19,155.03	1,475.05	105.78 %
Ending Balance							
9790 Undesignate/Una	673,082.82					673,082.82-	
Total for Fd 17							
Starting Balance	647,557.87	673,082.82	.00	.00	.00	25,524.95	
Revenue	25,524.95	27,000.00	.00	.00	19,155.03	1,475.05	
Ending Balance Acct Type	673,082.82	.00	.00	.00	.00	673,082.82-	
Calc Ending Balance	673,082.82	700,082.82	.00	.00	19,155.03	27,000.00	

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 20 - Spec Rsv Post Emplmt Benefits							
Starting Balance							
9791 Beginning Fund	1,732,634.85	1,869,899.65				137,264.80	107.92 %
Revenue							
8660 Interest	69,354.06	75,000.00			52,116.25	5,645.94	108.14 %
8912 Btw General & S	67,910.74	35,000.00			67,910.74	32,910.74-	51.54 %
Total for Revenue accounts and Object 8000	137,264.80	110,000.00	.00	.00	120,026.99	27,264.80-	
Ending Balance							
9790 Undesignate/Una	1,869,899.65					1,869,899.65-	
Total for Fd 20							
Starting Balance	1,732,634.85	1,869,899.65	.00	.00	.00	137,264.80	
Revenue	137,264.80	110,000.00	.00	.00	120,026.99	27,264.80-	
Ending Balance Acct Type	1,869,899.65	.00	.00	.00	.00	1,869,899.65-	
Calc Ending Balance	1,869,899.65	1,979,899.65	.00	.00	120,026.99	110,000.00	

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Comparative Object Summary

Account Object Code		2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 21 - Building Fund								
Starting Balance								
9791	Beginning Fund	50,375,242.22	50,430,261.47				55,019.25	100.11 %
Revenue								
8660	Interest	2,101,069.03	529,149.67			1,541,897.65	1,571,919.36-	25.18 %
8951	Proceeds Frm Sa	31,727,000.00				31,727,000.00	31,727,000.00-	
	Total for Revenue accounts and Object 8000	33,828,069.03	529,149.67	.00	.00	33,268,897.65	33,298,919.36-	
Expense								
2401	Clerical Salari	22,799.59	24,057.55	24,416.61	24,904.95	22,799.59	1,257.96	105.52 %
3202	Pub Empl Retire	6,112.59	6,351.20	6,568.07	6,699.43	6,112.59	238.61	103.90 %
3312	Oasdi/Fica - Cl	1,204.11	1,171.05	1,188.53	1,212.29	1,078.26	33.06-	97.25 %
3322	Medicare - Clas	281.62	273.88	277.96	283.52	252.18	7.74-	97.25 %
3402	Hlth & Welfare	3,085.39	758.44	796.36	836.18	2,955.39	2,326.95-	24.58 %
3502	St Unempl Insur	9.74	9.44	9.58	9.77	8.70	.30-	96.92 %
3602	Workers Comp In	238.19	251.31	255.05	260.15	238.19	13.12	105.51 %
	Total for Object 3000	10,931.64	8,815.32	9,095.55	9,301.34	10,645.31	2,116.32-	
4350	Non Instruction	466.96				678.80	466.96-	
5807	Consultant Serv	101,533.50	30,000.00			97,743.50	71,533.50-	29.55 %
5818	Licensing (Soft	89,866.89				89,866.89	89,866.89-	
5819	Other Svc./Oper	27,900.00				27,900.00	27,900.00-	
5823	Audit Services	7,000.00				7,000.00	7,000.00-	
	Total for Object 5000	226,300.39	30,000.00	.00	.00	222,510.39	196,300.39-	
6200	Buildings and I	3,128,375.52				4,643,786.14	3,128,375.52-	
6201	Data		15,000.00				15,000.00	
6210	Building Improv	23,433,709.21	30,750,000.00			25,541,447.54	7,316,290.79	131.22 %
6211	Architectual Se	1,603,480.74	575,000.00			2,376,346.38	1,028,480.74-	35.86 %
6219	Site Miscellane	24,933.18	10,000.00			39,133.18	14,933.18-	40.11 %
6221	Dsa Plan Check	82,490.35	20,000.00			82,490.35	62,490.35-	24.25 %

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

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 21 - Building Fund (continued)							
Expense (continued)							
6228 Legal Fees	7,777.50	15,000.00			7,777.50	7,222.50	192.86 %
6233 Specialty Consu	57,061.51	445,000.00			146,722.11	387,938.49	779.86 %
6234 Project Mgt(Des	474,497.82	630,000.00			474,497.82	155,502.18	132.77 %
6261 Inspection	455,739.48				979,854.48	455,739.48-	
6262 Testing	198,169.53	520,000.00			301,984.53	321,830.47	262.40 %
6270 MISC FURNITURE	934,661.87				934,661.87	934,661.87-	
6282 Moving And Stor	59,911.70	85,000.00			59,911.70	25,088.30	141.88 %
6286 Waste Disposal	47,376.50				47,376.50	47,376.50-	
6410 New Equipment	3,004,366.29	475,000.00			3,004,366.29	2,529,366.29-	15.81 %
Total for Object 6000	33,512,551.20	33,540,000.00	.00	.00	38,640,356.39	27,448.80	
Total for Expense accounts	33,773,049.78	33,602,872.87	33,512.16	34,206.29	38,896,990.48	170,176.91-	
Ending Balance							
9790 Undesignate/Una	50,430,261.47					50,430,261.47-	
Total for Fd 21							
Starting Balance	50,375,242.22	50,430,261.47	.00	.00	.00	55,019.25	
Revenue	33,828,069.03	529,149.67	.00	.00	33,268,897.65	33,298,919.36-	
Expense	33,773,049.78	33,602,872.87	33,512.16	34,206.29	38,896,990.48	170,176.91-	
Ending Balance Acct Type	50,430,261.47	.00	.00	.00	.00	50,430,261.47-	
Calc Ending Balance	50,430,261.47	17,356,538.27	33,512.16-	34,206.29-	5,628,092.83-	33,073,723.20-	

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Comparative Object Summary

Account Object Code		2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 25 - Capital Facilities Fund								
Starting Balance								
9791	Beginning Fund	80,925.30	153,477.15				72,551.85	189.65 %
Revenue								
8660	Interest	4,944.29	5,000.00			3,744.29	55.71	101.13 %
8681	Mitigation/Deve	190,000.00	190,000.00			168,760.91		100.00 %
	Total for Revenue accounts and Object 8000	194,944.29	195,000.00	.00	.00	172,505.20	55.71	
Expense								
6211	Architectual Se	30,713.43				30,713.43	30,713.43-	
6261	Inspection	37,885.63				37,885.63	37,885.63-	
6262	Testing	53,793.38				53,793.38	53,793.38-	
	Total for Expense accounts and Object 6000	122,392.44	.00	.00	.00	122,392.44	122,392.44-	
Ending Balance								
9790	Undesignate/Una	153,477.15					153,477.15-	
Total for Fd 25								
	Starting Balance	80,925.30	153,477.15	.00	.00	.00	72,551.85	
	Revenue	194,944.29	195,000.00	.00	.00	172,505.20	55.71	
	Expense	122,392.44	.00	.00	.00	122,392.44	122,392.44-	
	Ending Balance Acct Type	153,477.15	.00	.00	.00	.00	153,477.15-	
	Calc Ending Balance	153,477.15	348,477.15	.00	.00	50,112.76	195,000.00	

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Comparative Object Summary

Account Object Code		2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 40 - Special Reserve Fund Cap								
Starting Balance								
9791	Beginning Fund	300,166.69	309,354.14				9,187.45	103.06 %
Revenue								
8650	Leases And Rent	80,000.00	80,000.00					100.00 %
8660	Interest	9,187.45	9,200.00			7,102.16	12.55	100.14 %
	Total for Revenue accounts and Object 8000	89,187.45	89,200.00	.00	.00	7,102.16	12.55	
Expense								
7612	Btw General & S	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00		100.00 %
Ending Balance								
9790	Undesignate/Una	309,354.14					309,354.14-	
Total for Fd 40								
	Starting Balance	300,166.69	309,354.14	.00	.00	.00	9,187.45	
	Revenue	89,187.45	89,200.00	.00	.00	7,102.16	12.55	
	Expense	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	.00	
	Ending Balance Acct Type	309,354.14	.00	.00	.00	.00	309,354.14-	
	Calc Ending Balance	309,354.14	318,554.14	80,000.00-	80,000.00-	72,897.84-	9,200.00	
Total for Org 007 - Hillsborough City Elementary School District								
	Starting Balance	60,022,579.50	61,143,686.89	68,928.93	.00	.00	1,121,107.39	
	Revenue	77,045,981.36	44,485,885.97	44,095,340.26	45,039,474.70	71,881,774.05	32,560,095.39-	
	Expense	75,169,279.55	75,354,339.55	41,319,359.19	42,033,690.66	79,368,081.83	185,060.00	
	Ending Balance Acct Type	61,899,281.31	.00	.00	.00	.00	61,899,281.31-	
	Calc Ending Balance	61,899,281.31	30,275,233.31	2,844,910.00	3,005,784.04	7,486,307.78-	31,624,048.00-	

Comparative Object Summary

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund, Resc 0000 - Unrestricted Resources (continued)							
Expense (continued)							
1303 Director Salary	543,572.64	555,453.09	563,743.43	575,018.29	543,572.64	11,880.45	102.19 %
1304 Asst Principal	190,440.96	190,568.26	193,412.56	197,280.81	189,756.96	127.30	100.07 %
1307 Cert Hr Manager	229,845.12	238,110.72	241,664.61	246,497.90	228,981.12	8,265.60	103.60 %
1354 Asst Princ, Add	792.00					792.00-	
1357 Cert Hr Manager	792.00					792.00-	
Total for Object 1000	13,673,087.12	13,643,897.27	13,898,586.72	14,244,316.65	13,448,580.53	29,189.85-	
2101 Instructional A	381,532.37	352,418.42	357,678.39	364,831.95	355,358.08	29,113.95-	92.37 %
2125 OT ADD Comp	532.48				532.48	532.48-	
2151 Instruct.Aide,A	10,471.25	24,786.76	24,836.76	24,836.76	8,330.29	14,315.51	236.71 %
2153 Behavior Techni	284.82	560.05	610.05	610.05	284.82	275.23	196.63 %
2171 Instruct.Aide,	6,229.27	403.52	403.52	403.52	6,302.92	5,825.75-	6.48 %
2201 Maintenance/Ope	711,258.34	668,469.16	678,446.31	692,015.22	725,237.05	42,789.18-	93.98 %
2204 Media Technicia	82,823.24	83,744.03	84,993.93	86,693.83	82,823.24	920.79	101.11 %
2251 Maint/Oper, Add	4,860.24					4,860.24-	
2271 Maint/Opera, Su	4,513.18	3,475.00	3,475.00	3,475.00	1,038.18	1,038.18-	77.00 %
2301 CBO&Busi Managr	197,010.96	197,996.01	200,951.17	204,970.20	197,010.96	985.05	100.50 %
2303 Information Tec	159,353.56	160,476.96	162,872.14	166,129.59	158,489.56	1,123.40	100.70 %
2351 Chief Bus.Off.,	792.00					792.00-	
2401 Clerical Salari	1,157,310.14	1,158,947.66	1,176,245.40	1,199,770.29	1,146,297.53	1,637.52	100.14 %
2451 Clerical, Addl.	6,490.78	102.27	102.27	102.27	1,964.65	6,388.51-	1.58 %
2471 Clerical, Subst	6,381.22	308.01	308.01	308.01	4,353.12	6,073.21-	4.83 %
Total for Object 2000	2,729,843.85	2,651,687.85	2,690,922.95	2,744,146.69	2,688,022.88	78,156.00-	
3101 St Teach Retire	2,558,697.32	2,506,134.93	2,544,113.57	2,594,536.63	2,517,069.39	52,562.39-	97.95 %
3102 St Teach Retire	8,377.50	8,634.14	8,749.73	8,906.94	7,590.40	256.64	103.06 %
3201 Publ Empl Retir	42,859.21	40,780.48	42,173.03	43,016.49	41,479.26	2,078.73-	95.15 %
3202 Pub Empl Retire	699,674.01	672,427.25	695,398.29	709,295.81	695,234.77	27,246.76-	96.11 %
3311 Oasdi/Fica - Ce	13,137.83	12,729.80	12,918.27	13,173.45	16,632.71	408.03-	96.89 %
3312 Oasdi/Fica - CI	162,751.56	155,143.26	157,331.77	160,299.79	157,375.21	7,608.30-	95.33 %

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Fd 01 - General Fund, Resc 0000 - Unrestricted Resources (continued)							
Expense (continued)							
3321 Medicare - Cert	189,906.13	183,826.01	186,613.46	190,310.94	185,691.77	6,080.12-	96.80 %
3322 Medicare - Clas	40,433.10	37,081.02	37,634.04	38,384.19	37,909.37	3,352.08-	91.71 %
3401 Hlth & Welfare	937,861.28	897,796.92	946,907.31	998,574.93	934,695.17	40,064.36-	95.73 %
3402 Hlth & Welfare	347,931.41	419,973.22	431,186.73	450,366.47	342,456.42	72,041.81	120.71 %
3501 St Unempl Insur	6,680.64	6,339.49	6,435.75	6,563.25	6,403.70	341.15-	94.89 %
3502 St Unempl Insur	1,408.49	1,322.00	1,341.08	1,366.94	1,307.23	86.49-	93.86 %
3601 Workers Comp In	148,008.69	139,574.36	141,688.80	144,497.82	141,030.39	8,434.33-	94.30 %
3602 Workers Comp In	34,760.64	27,716.77	28,130.15	28,690.88	28,342.96	7,043.87-	79.74 %
3701 Opeb, Allocated	115,423.21	123,919.57	123,919.57	123,919.57	112,737.28	8,496.36	107.36 %
3702 Opeb, Allocated	46,274.88	48,662.16	48,662.16	48,662.16	40,686.17	2,387.28	105.16 %
3901 Othr Benefits,	55,418.10	43,531.02	44,124.75	44,932.23	55,519.40	11,887.08-	78.55 %
3902 Othr Benefits,	45,372.83	42,241.25	42,578.19	43,036.40	44,776.23	3,131.58-	93.10 %
Total for Object 3000	5,454,976.83	5,367,833.65	5,499,906.65	5,648,534.89	5,366,937.83	87,143.18-	
4220 Library Books	17,436.14	15,400.93	15,400.93	15,400.93	12,121.22	2,035.21-	88.33 %
4230 Othr Books-No S	1,183.66	168.44	168.44	168.44	1,136.01	1,015.22-	14.23 %
4310 Instr.Supply/Su	195,405.63	364,957.53	270,878.30	268,339.08	113,490.82	169,551.90	186.77 %
4315 Test	5,000.00				4,218.40	5,000.00-	
4330 Subscription-In	595.99	475.99	475.99	475.99	595.99	120.00-	79.87 %
4350 Non Instruction	149,529.33	149,114.86	147,142.84	151,684.41	140,545.26	414.47-	99.72 %
4351 Subscription-No	9,525.00	9,810.75	10,105.08	10,408.22	9,525.00	285.75	103.00 %
4352 Gas And Oil	10,588.40	10,588.40	10,588.40	10,588.40	9,860.00		100.00 %
4353 Custodial Suppl	47,964.09	47,964.09	47,964.09	47,964.09	32,900.00		100.00 %
4354 Printing	15,746.63	15,867.58	15,867.58	15,867.58	10,942.22	120.95	100.77 %
4355 Food For Meetin	62,284.44	77,508.42	82,519.43	88,030.77	57,583.08	15,223.98	124.44 %
4410 Inventoried Ins	87,000.00	43,277.92	61,825.60	43,277.92	83,806.93	43,722.08-	49.74 %
4420 Inv Clsrn Prese	2,378.05	75,000.00	75,000.00	75,000.00	5,467.39	72,621.95	3,153.84 %
4450 Invntrd Non-Ins	21,630.00	21,630.00	21,630.00	21,630.00	1,913.95		100.00 %
Total for Object 4000	626,267.36	831,764.91	759,566.68	748,835.83	484,106.27	205,497.55	

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Fd 01 - General Fund, Resc 0000 - Unrestricted Resources (continued)							
Expense (continued)							
5200 Travel And Conf	25,828.17	44,984.99	21,653.99	35,299.99	31,609.46	19,156.82	174.17 %
5300 Dues And Member	31,912.24	31,709.04	32,137.19	32,341.84	39,529.57	203.20-	99.36 %
5450 Other Insurance	396,165.00	400,000.00	400,500.00	401,000.00	393,796.08	3,835.00	100.97 %
5501 Gas (Building)	97,858.04	97,858.04	97,858.04	97,858.04	57,179.42		100.00 %
5502 Electricity (Bu	341,748.00	341,748.00	341,748.00	341,748.00	345,505.32		100.00 %
5503 Water-Black Mou	7,725.00	7,725.00	7,725.00	7,725.00	4,105.77		100.00 %
5504 Water-Monthly	204,648.00	204,648.00	204,648.00	204,648.00	186,000.00		100.00 %
5506 Garbage & Trash	87,250.24	87,250.24	87,250.24	87,250.24	93,177.28		100.00 %
5610 Rental/Lease Of	9,633.71	11,133.71	11,133.71	11,133.71	7,829.98	1,500.00	115.57 %
5615 Rental/Lease Of	14,919.47	14,919.47	14,919.47	14,919.47	10,029.72		100.00 %
5630 Build/Grounds R	63,809.33	63,809.33	63,809.33	63,809.33	45,075.96		100.00 %
5635 Contract Equipm	3,616.53	3,616.53	3,616.53	3,616.53	7,817.15		100.00 %
5636 Contract Equip-	25,689.35	25,689.35	25,689.35	25,689.35	24,729.82		100.00 %
5800 Prof/Cnslt Svcs	350.65	350.00	350.00	350.00	352.13	.65-	99.81 %
5805 Building Maint-	353,144.00	353,144.00	353,144.00	353,144.00	353,144.00		100.00 %
5807 Consultant Serv	378,944.95	969,044.40	995,850.40	1,042,440.40	374,206.43	590,099.45	255.72 %
5818 Licensing (Soft	270,618.71	296,560.72	423,886.52	479,850.81	264,164.06	25,942.01	109.59 %
5819 Other Svc./Oper	21,270.39	25,701.90-	25,701.90-	25,701.90-	26,506.57	46,972.29-	120.83-%
5822 Legal Fees - Ot	8,312.99	13,783.00	13,883.00	13,883.00	12,945.95	5,470.01	165.80 %
5823 Audit Services	22,000.00	22,000.00	22,500.00	23,000.00	22,000.00		100.00 %
5824 Election Fees		39,000.00		39,000.00		39,000.00	
5825 Computer Servic	37,000.00	32,804.00	32,804.00	32,804.00		4,196.00-	88.66 %
5826 Advertising	1,883.20	2,283.20	2,283.20	2,283.20	3,456.00	400.00	121.24 %
5839 Tb & Fingerprin	8,111.36	1,500.00	1,500.00	1,500.00	1,463.50	6,611.36-	18.49 %
5844 Field Trip/Asse	7,877.01	5,683.75	5,683.75	5,683.75	10,070.27	2,193.26-	72.16 %
5901 Telephone	34,226.52	34,226.52	34,226.52	34,226.52	51,755.10		100.00 %
5902 Cell Phones	10,572.52	10,572.52	10,572.52	10,572.52	10,572.52		100.00 %
5905 Internet Servic	44,764.90	44,764.90	44,764.90	44,764.90	44,764.90		100.00 %
5906 Postage	11,030.00	12,150.00	12,150.00	12,150.00	8,433.08	1,120.00	110.15 %

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Fd 01 - General Fund, Resc 0000 - Unrestricted Resources (continued)							
Expense (continued)							
5907 Cable Tv	450.89	450.89	450.89	450.89			100.00 %
Total for Object 5000	2,521,361.17	3,147,707.70	3,241,036.65	3,397,441.59	2,430,220.04	626,346.53	
6404 Computer/Networ	57,372.10	14,728.68	14,728.68	14,728.68	57,372.10	42,643.42-	25.67 %
7439 Debt Serv-Copie	62,285.35	62,285.35	62,285.35	62,285.35	50,515.61		100.00 %
7612 Btw General & S	67,910.74	35,000.00	35,000.00	35,000.00	67,910.74	32,910.74-	51.54 %
7616 To Cafeteria Fr	102,822.02	102,000.00	102,000.00	102,000.00		822.02-	99.20 %
Total for Object 7000	233,018.11	199,285.35	199,285.35	199,285.35	118,426.35	33,732.76-	
Total for Expense accounts	25,295,926.54	25,856,905.41	26,304,033.68	26,997,289.68	24,593,666.00	560,978.87	
Ending Balance							
9790 Undesignate/Una	7,808,001.44					7,808,001.44-	
Total for Resc 0000							
Starting Balance	6,776,122.22	7,808,001.44	.00	.00	.00	1,031,879.22	
Revenue	26,327,805.76	28,087,197.35	29,774,799.74	30,567,715.91	30,038,590.43	1,759,391.59	
Expense	25,295,926.54	25,856,905.41	26,304,033.68	26,997,289.68	24,593,666.00	560,978.87	
Ending Balance Acct Type	7,808,001.44	0.00	0.00	.00	.00	-7,808,001.44	
Calc Ending Balance	7,808,001.44	10,038,293.38	3,470,766.06	3,570,426.23	5,444,924.43	2,230,291.94	
Fd 01 - General Fund, Resc 0351 - 25-26 Supt Discretionary \$333K							
Revenue							
8699 All Other Local	333,000.00				333,000.00	333,000.00-	
Expense							
1171 Teacher, Substi	412.50				962.50	412.50-	
3321 Medicare - Cert	9.94				13.93	9.94-	
3501 St Unempl Insur	.32				.45	.32-	
3601 Workers Comp In	7.21				10.08	7.21-	
Total for Object 3000	17.47	.00	.00	.00	24.46	17.47-	
4310 Instr.Supply/Su	9,976.93	20,000.00	20,000.00	20,000.00	9,297.20	10,023.07	200.46 %
4355 Food For Meetin	596.79				596.79	596.79-	
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Fd 01 - General Fund, Resc 0351 - 25-26 Supt Discretionary \$333K (continued)							
Expense (continued)							
4410 Inventoried Ins	88,909.08				87,909.88	88,909.08-	
Total for Object 4000	99,482.80	20,000.00	20,000.00	20,000.00	97,803.87	79,482.80-	
5200 Travel And Conf	9,700.00				9,700.00	9,700.00-	
5635 Contract Equipm	2,500.00					2,500.00-	
5807 Consultant Serv	18,000.00	25,000.00			18,000.00	7,000.00	138.89 %
5818 Licensing (Soft	150.00				150.00	150.00-	
Total for Object 5000	30,350.00	25,000.00	.00	.00	27,850.00	5,350.00-	
Total for Expense accounts	130,262.77	45,000.00	20,000.00	20,000.00	126,640.83	85,262.77-	
Ending Balance							
9790 Undesignate/Una	202,737.23					202,737.23-	
Total for Resc 0351							
Revenue	333,000.00	0.00	0.00	0.00	333,000.00	-333,000.00	
Expense	130,262.77	45,000.00	20,000.00	20,000.00	126,640.83	-85,262.77	
Ending Balance Acct Type	202,737.23	0.00	0.00	.00	.00	-202,737.23	
Calc Ending Balance	202,737.23	45,000.00-	20,000.00-	20,000.00-	206,359.17	247,737.23-	
Fd 01 - General Fund, Resc 0352 - 26-27 Supt Discretionary \$340K							
Revenue							
8699 All Other Local		334,000.00				334,000.00	
Expense							
4350 Non Instruction		2,000.00	2,000.00	2,000.00		2,000.00	
5807 Consultant Serv		30,000.00	30,000.00	30,000.00		30,000.00	
Total for Expense accounts	.00	32,000.00	32,000.00	32,000.00	.00	32,000.00	
Total for Resc 0352							
Revenue	0.00	334,000.00	0.00	0.00	0.00	334,000.00	
Expense	0.00	32,000.00	32,000.00	32,000.00	0.00	32,000.00	
Calc Ending Balance	.00	302,000.00	32,000.00-	32,000.00-	.00	302,000.00	
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Fd 01 - General Fund, Resc 0375 - Arts Electiv Enhance 23-24Fan							
Starting Balance							
9791 Beginning Fund	115,918.20	94,172.96				21,745.24-	81.24 %
Expense							
4310 Instr.Supply/Su	17,525.28	82,019.49	57,135.13		15,381.50	64,494.21	468.01 %
4350 Non Instruction	1,545.76	1,545.76			1,125.19		100.00 %
4410 Inventoried Ins	2,674.20	2,674.20			2,674.20		100.00 %
Total for Expense accounts and Object 4000	21,745.24	86,239.45	57,135.13	.00	19,180.89	64,494.21	
Ending Balance							
9790 Undesignate/Una	94,172.96					94,172.96-	
Total for Resc 0375							
Starting Balance	115,918.20	94,172.96	.00	.00	.00	21,745.24-	
Expense	21,745.24	86,239.45	57,135.13	0.00	19,180.89	64,494.21	
Ending Balance Acct Type	94,172.96	0.00	0.00	.00	.00	-94,172.96	
Calc Ending Balance	94,172.96	7,933.51	57,135.13-	.00	19,180.89-	86,239.45-	
Fd 01 - General Fund, Resc 0376 - 24-25 Fan Ignit Creat Lern Spc							
Starting Balance							
9791 Beginning Fund	27,724.63	22,106.56				5,618.07-	79.74 %
Expense							
4310 Instr.Supply/Su	3,885.67	22,106.56			2,222.45	18,220.89	568.93 %
4410 Inventoried Ins	1,732.40				1,732.40	1,732.40-	
Total for Object 4000	5,618.07	22,106.56	.00	.00	3,954.85	16,488.49	
5818 Licensing (Soft					239.00		
Total for Expense accounts	5,618.07	22,106.56	.00	.00	4,193.85	16,488.49	
Ending Balance							
9790 Undesignate/Una	22,106.56					22,106.56-	

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Total for Resc 0376							
Starting Balance	27,724.63	22,106.56	.00	.00	.00	5,618.07-	
Expense	5,618.07	22,106.56	0.00	0.00	4,193.85	16,488.49	
Ending Balance Acct Type	22,106.56	0.00	0.00	.00	.00	-22,106.56	
Calc Ending Balance	22,106.56	.00	.00	.00	4,193.85-	22,106.56-	

Fd 01 - General Fund, Resc 0378 - 24-25 Supt Discretionary \$333K**Starting Balance**

9791	Beginning Fund	41,552.59	26,879.58			14,673.01-	64.69 %
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Expense

5807	Consultant Serv	8,700.00	12,900.00	12,900.00	8,700.00	4,200.00	148.28 %
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5818	Licensing (Soft	5,973.01			5,973.01	5,973.01-	
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Total for Expense		14,673.01	12,900.00	12,900.00	.00	14,673.01	1,773.01-
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accounts and Object

5000

Ending Balance

9790	Undesignate/Una	26,879.58				26,879.58-	
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Total for Resc 0378

Starting Balance	41,552.59	26,879.58	.00	.00	.00	14,673.01-	
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Expense	14,673.01	12,900.00	12,900.00	0.00	14,673.01	-1,773.01	
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Ending Balance Acct Type	26,879.58	0.00	0.00	.00	.00	-26,879.58	
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Calc Ending Balance	26,879.58	13,979.58	12,900.00-	.00	14,673.01-	12,900.00-	
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Fd 01 - General Fund, Resc 0379 - 25-26 HANDS-ON STEAM INIT**Revenue**

8699	All Other Local	250,980.44	5,750.00		250,980.44	245,230.44-	2.29 %
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Expense

4310	Instr.Supply/Su	17,575.56	129,655.39		14,652.05	112,079.83	737.70 %
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4410	Inventoried Ins	25,469.69	25,469.69		25,469.69		100.00 %
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Total for Object 4000		43,045.25	155,125.08	.00	.00	40,121.74	112,079.83
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5807	Consultant Serv	3,200.00	3,200.00		3,200.00		100.00 %
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5818	Licensing (Soft	1,650.00	1,650.00		1,650.00		100.00 %
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5844	Field Trip/Asse	22,385.00	24,297.70		22,385.00	1,912.70	108.54 %
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Total for Object 5000		27,235.00	29,147.70	.00	.00	27,235.00	1,912.70
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Selection Grouped by Object, Filtered by User Permissions, (Org = 7, Online Status = N, Restricted? = Y, Fd = 01, Obj Lvl = 4, Obj Digits = 1, Visual = N, Description = S, Page Break Lvl =)

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund, Resc 0379 - 25-26 HANDS-ON STEAM INIT (continued)							

Expense (continued)

Total for Expense accounts	70,280.25	184,272.78	.00	.00	67,356.74	113,992.53	
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Ending Balance

9790 Undesignate/Una	180,700.19					180,700.19-	
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Total for Resc 0379							
Revenue	250,980.44	5,750.00	0.00	0.00	250,980.44	-245,230.44	
Expense	70,280.25	184,272.78	0.00	0.00	67,356.74	113,992.53	
Ending Balance Acct Type	180,700.19	0.00	0.00	.00	.00	-180,700.19	
Calc Ending Balance	180,700.19	178,522.78-	.00	.00	183,623.70	359,222.97-	

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

Starting Balance

9791 Beginning Fund	27,410.96-	11,697.11				39,108.07	42.67-%
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Revenue

8699 All Other Local	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00		100.00 %
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Expense

4310 Instr.Supply/Su	2,595.10	72,982.84	37,982.84	35,000.00	2,008.85	70,387.74	2,812.33 %
4350 Non Instruction	555.09				554.16	555.09-	

Total for Object 4000	3,150.19	72,982.84	37,982.84	35,000.00	2,563.01	69,832.65	
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5200 Travel And Conf	138.97	300.00	300.00	300.00	138.97	161.03	215.87 %
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5818 Licensing (Soft	2,602.77	2,571.87	2,571.87	2,571.87	2,602.77	30.90-	98.81 %
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Total for Object 5000	2,741.74	2,871.87	2,871.87	2,871.87	2,741.74	130.13	
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Total for Expense accounts	5,891.93	75,854.71	40,854.71	37,871.87	5,304.75	69,962.78	
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Ending Balance

9790 Undesignate/Una	11,697.11					11,697.11-	
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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Total for Resc 0380							
Starting Balance	27,410.96-	11,697.11	.00	.00	.00	39,108.07	
Revenue	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	0.00	
Expense	5,891.93	75,854.71	40,854.71	37,871.87	5,304.75	69,962.78	
Ending Balance Acct Type	11,697.11	0.00	0.00	.00	.00	-11,697.11	
Calc Ending Balance	11,697.11	19,157.60-	4,145.29	7,128.13	39,695.25	30,854.71-	

Fd 01 - General Fund, Resc 0410 - Parent Group General Ed**Starting Balance**

9791	Beginning Fund	7,310.71	4,855.76			2,454.95-	66.42 %
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Revenue

8699	All Other Local	27,250.00	19,750.00	19,750.00	19,750.00	27,350.00	7,500.00-	72.48 %
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Expense

4220	Library Books	16,973.62	15,110.98	15,110.98	15,110.98	8,347.33	1,862.64-	89.03 %
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4310	Instr.Supply/Su	12,439.33	20,924.39	20,924.39	20,924.39	10,162.22	8,485.06	168.21 %
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4350	Non Instruction	150.00	150.00	150.00	150.00	150.00		100.00 %
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4351	Subscription-No	72.00	72.00	72.00	72.00	72.00		100.00 %
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Total for Object 4000		29,634.95	36,257.37	36,257.37	36,257.37	18,731.55	6,622.42	
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5300	Dues And Member	70.00	70.00	70.00	70.00	70.00		100.00 %
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Total for Expense accounts		29,704.95	36,327.37	36,327.37	36,327.37	18,801.55	6,622.42	
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Ending Balance

9790	Undesignate/Una	4,855.76				4,855.76-		
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Total for Resc 0410

Starting Balance	7,310.71	4,855.76	.00	.00	.00	2,454.95-
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Revenue	27,250.00	19,750.00	19,750.00	19,750.00	27,350.00	-7,500.00
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Expense	29,704.95	36,327.37	36,327.37	36,327.37	18,801.55	6,622.42
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Ending Balance Acct Type	4,855.76	0.00	0.00	.00	.00	-4,855.76
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Calc Ending Balance	4,855.76	11,721.61-	16,577.37-	16,577.37-	8,548.45	16,577.37-
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Fd 01 - General Fund, Resc 0411 - Parent Group - Billed**Starting Balance**

9791	Beginning Fund	4,824.72	4,739.02			85.70-	98.22 %
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Selection Grouped by Object, Filtered by User Permissions, (Org = 7, Online Status = N, Restricted? = Y, Fd = 01, Obj Lvl = 4, Obj Digits = 1, Visual = N,
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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund, Resc 0411 - Parent Group - Billed (continued)							
Revenue							
8699 All Other Local	54,054.02				39,819.43	54,054.02-	
Expense							
4220 Library Books	915.51				915.51	915.51-	
4310 Instr.Supply/Su	29,037.21				28,272.41	29,037.21-	
4350 Non Instruction	5,536.65				5,536.68	5,536.65-	
4410 Inventoried Ins	8,040.52				8,040.52	8,040.52-	
4450 Invntrd Non-Ins	2,034.33				1,356.22	2,034.33-	
Total for Object 4000	45,564.22	.00	.00	.00	44,121.34	45,564.22-	
5610 Rental/Lease Of	4,575.50				3,325.50	4,575.50-	
5807 Consultant Serv	2,000.00				2,000.00	2,000.00-	
5844 Field Trip/Asse	2,000.00				1,000.00	2,000.00-	
Total for Object 5000	8,575.50	.00	.00	.00	6,325.50	8,575.50-	
Total for Expense accounts	54,139.72	.00	.00	.00	50,446.84	54,139.72-	
Ending Balance							
9790 Undesignate/Una	4,739.02					4,739.02-	
Total for Resc 0411							
Starting Balance	4,824.72	4,739.02	.00	.00	.00	85.70-	
Revenue	54,054.02	0.00	0.00	0.00	39,819.43	-54,054.02	
Expense	54,139.72	0.00	0.00	0.00	50,446.84	-54,139.72	
Ending Balance Acct Type	4,739.02	0.00	0.00	.00	.00	-4,739.02	
Calc Ending Balance	4,739.02	4,739.02	.00	.00	10,627.41-	.00	
Fd 01 - General Fund, Resc 0511 - Student Council - Billed							
Revenue							
8699 All Other Local	3,388.40				3,388.40	3,388.40-	
Expense							
4350 Non Instruction	838.40				838.40	838.40-	
5807 Consultant Serv	2,550.00				2,550.00	2,550.00-	
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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund, Resc 0511 - Student Council - Billed (continued)							

Total for Expense accounts	3,388.40	.00	.00	.00	3,388.40	3,388.40-	
Total for Resc 0511							
Revenue	3,388.40	0.00	0.00	0.00	3,388.40	-3,388.40	
Expense	3,388.40	0.00	0.00	0.00	3,388.40	-3,388.40	
Calc Ending Balance	.00	.00	.00	.00	.00	.00	

Fd 01 - General Fund, Resc 0712 - Recreation-General Admin							
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Starting Balance							
9791 Beginning Fund	736,664.54-	838,037.91-				101,373.37-	113.76 %
Revenue							
8689 All Othr Fees &	176,288.11	160,013.43	164,813.83	169,758.24	176,288.12	16,274.68-	90.77 %
Expense							
1301 Superintendent	57,207.36	57,493.40	58,351.51	59,518.54	57,207.36	286.04	100.50 %
1302 Principal Salar	103,441.68	104,738.58	106,301.82	108,427.86	103,171.68	1,296.90	101.25 %
1304 Asst Principal	10,023.12	10,029.82	10,179.52	10,383.11	9,987.12	6.70	100.07 %
Total for Object 1000	170,672.16	172,261.80	174,832.85	178,329.51	170,366.16	1,589.64	
2301 CBO&Busi Managr	34,262.98	13,199.67	13,396.68	13,664.61	34,262.98	21,063.31-	38.52 %
2401 Clerical Salar	9,739.63	6,902.54	7,005.56	7,145.68	9,721.63	2,837.09-	70.87 %
2451 Clerical, Addl.	100.00					100.00-	
Total for Object 2000	44,102.61	20,102.21	20,402.24	20,810.29	43,984.61	24,000.40-	
3101 St Teach Retire	32,515.91	32,902.01	33,393.08	34,060.93	32,515.80	386.10	101.19 %
3202 Pub Empl Retire	10,242.05	5,306.99	5,488.20	5,597.97	9,982.03	4,935.06-	51.82 %
3312 Oasdi/Fica - Cl	2,395.65	999.90	1,006.28	1,014.97	2,349.85	1,395.75-	41.74 %
3321 Medicare - Cert	2,411.49	2,420.60	2,456.74	2,505.88	2,395.90	9.11	100.38 %
3322 Medicare - Clas	620.28	269.99	274.02	279.50	608.05	350.29-	43.53 %
3401 Hlth & Welfare	9,175.64	6,722.40	7,204.13	7,709.92	8,349.83	2,453.24-	73.26 %
3402 Hlth & Welfare	1,552.14	1,669.23	1,750.71	1,836.28	1,552.14	117.09	107.54 %
3501 St Unempl Insur	83.13	83.43	84.66	86.38	82.63	.30	100.36 %
3502 St Unempl Insur	21.38	9.30	9.45	9.64	20.92	12.08-	43.50 %

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Comparative Object Summary

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Fd 01 - General Fund, Resc 0712 - Recreation-General Admin (continued)								
Expense (continued)								
3601	Workers Comp In	1,784.20	1,803.04	1,829.99	1,866.58	1,783.37	18.84	101.06 %
3602	Workers Comp In	558.54	209.98	213.13	217.38	460.99	348.56-	37.59 %
3901	Othr Benefits,	1,377.72	1,344.76	1,349.90	1,356.90	1,357.49	32.96-	97.61 %
3902	Othr Benefits,	148.58				148.58	148.58-	
Total for Object 3000		62,886.71	53,741.63	55,060.29	56,542.33	61,607.58	9,145.08-	
Total for Expense accounts		277,661.48	246,105.64	250,295.38	255,682.13	275,958.35	31,555.84-	
Ending Balance								
9790	Undesignate/Una	838,037.91-					838,037.91	
Total for Resc 0712								
	Starting Balance	736,664.54-	838,037.91-	.00	.00	.00	101,373.37-	
	Revenue	176,288.11	160,013.43	164,813.83	169,758.24	176,288.12	-16,274.68	
	Expense	277,661.48	246,105.64	250,295.38	255,682.13	275,958.35	-31,555.84	
	Ending Balance Acct Type	-838,037.91	0.00	0.00	.00	.00	838,037.91	
	Calc Ending Balance	838,037.91-	924,130.12-	85,481.55-	85,923.89-	99,670.23-	86,092.21-	
Fd 01 - General Fund, Resc 1100 - State Lottery								
Revenue								
8560	State Lottery R	235,099.94	252,000.00	252,000.00	252,000.00	150,756.50	16,900.06	107.19 %
Expense								
1101	Teacher Salary	183,339.58	165,649.51	168,507.36	166,635.28	325,865.30	17,690.07-	90.35 %
1171	Teacher, Substi					275.00		
Total for Object 1000		183,339.58	165,649.51	168,507.36	166,635.28	326,140.30	17,690.07-	
3101	St Teach Retire	35,017.88	62,551.48	63,485.07	64,754.76	62,240.30	27,533.60	178.63 %
3321	Medicare - Cert	4,886.21	4,597.92	4,666.53	4,759.88	4,584.69	288.29-	94.10 %
3401	Hlth & Welfare	7,744.11	15,153.92	11,233.44	11,660.33	12,371.46	7,409.81	195.68 %
3501	St Unempl Insur	209.87	158.54	160.91	164.14	158.08	51.33-	75.54 %
3601	Workers Comp In	3,409.12	3,425.83	3,476.98	3,546.51	3,412.97	16.71	100.49 %
3901	Othr Benefits,	493.17	462.80	469.71	479.10	585.27	30.37-	93.84 %
Total for Object 3000		51,760.36	86,350.49	83,492.64	85,364.72	83,352.77	34,590.13	
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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
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Fd 01 - General Fund, Resc 1100 - State Lottery (continued)

Expense (continued)

Total for Expense accounts	235,099.94	252,000.00	252,000.00	252,000.00	409,493.07	16,900.06	
Total for Resc 1100							
Revenue	235,099.94	252,000.00	252,000.00	252,000.00	150,756.50	16,900.06	
Expense	235,099.94	252,000.00	252,000.00	252,000.00	409,493.07	16,900.06	
Calc Ending Balance	.00	.00	.00	.00	258,736.57-	.00	

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

Revenue							
8012	Ed Protection A	242,266.00	242,266.00	242,266.00	242,266.00	181,510.00	100.00 %
Expense							
1101	Teacher Salary	187,612.42	180,891.24	179,629.07	178,070.84	214,823.40	6,721.18-
1171	Teacher, Substi	275.00				1,725.00	275.00-
	Total for Object 1000	187,887.42	180,891.24	179,629.07	178,070.84	216,548.40	6,996.18-
3101	St Teach Retire	36,206.42	42,167.22	42,796.58	43,652.51	41,651.95	5,960.80
3311	Oasdi/Fica - Ce					145.70-	
3321	Medicare - Cert	3,125.82	3,196.88	3,244.61	3,309.50	3,147.02	71.06
3401	Hlth & Welfare	9,722.69	11,011.54	11,521.99	12,057.95	8,024.06	1,288.85
3501	St Unempl Insur	107.78	110.23	111.89	114.11	108.46	2.45
3601	Workers Comp In	2,572.17	2,332.87	2,367.69	2,415.04	2,294.32	239.30-
3901	Othr Benefits,	2,643.70	2,556.02	2,594.17	2,646.05	3,082.08	87.68-
	Total for Object 3000	54,378.58	61,374.76	62,636.93	64,195.16	58,162.19	6,996.18
	Total for Expense accounts	242,266.00	242,266.00	242,266.00	242,266.00	274,710.59	.00
Total for Resc 1400							
	Revenue	242,266.00	242,266.00	242,266.00	242,266.00	181,510.00	0.00
	Expense	242,266.00	242,266.00	242,266.00	242,266.00	274,710.59	0.00
	Calc Ending Balance	.00	.00	.00	.00	93,200.59-	.00

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

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Comparative Object Summary

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

Revenue

8590	All Other State				26,400.00		
	Total for Resc 2600 and Revenue accounts and Object 8000	.00	.00	.00	26,400.00	.00	

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

Revenue

8181	Sp Ed Entitl Pe	278,622.39	272,902.08	272,902.08	272,902.08	5,720.31-	97.95 %
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Expense

2101	Instructional A	176,832.69	176,710.87	179,348.34	182,935.31	194,424.19	121.82-	99.93 %
2171	Instruct.Aide,					156.00		
	Total for Object 2000	176,832.69	176,710.87	179,348.34	182,935.31	194,580.19	121.82-	
3202	Pub Empl Retire	46,336.10	46,651.66	48,244.71	49,209.59	52,460.30	315.56	100.68 %
3312	Oasdi/Fica - Cl	11,200.48	10,058.45	10,208.57	10,412.74	11,159.44	1,142.03-	89.80 %
3322	Medicare - Clas	2,267.84	2,352.37	2,387.50	2,435.26	2,609.85	84.53	103.73 %
3402	Hlth & Welfare	37,573.00	32,382.34	27,899.69	23,005.02	50,672.13	5,190.66-	86.19 %
3502	St Unempl Insur	78.20	81.12	82.35	83.97	89.98	2.92	103.73 %
3602	Workers Comp In	1,832.58	1,872.32	1,900.26	1,938.26	2,074.53	39.74	102.17 %
3902	Othr Benefits,	2,234.50	2,525.95	2,563.66	2,614.93	2,766.96	291.45	113.04 %
	Total for Object 3000	101,522.70	95,924.21	93,286.74	89,699.77	121,833.19	5,598.49-	
5300	Dues And Member	267.00	267.00	267.00	267.00	45.82		100.00 %
	Total for Expense accounts	278,622.39	272,902.08	272,902.08	272,902.08	316,459.20	5,720.31-	

Total for Resc 3310

Revenue	278,622.39	272,902.08	272,902.08	272,902.08	0.00	-5,720.31	
Expense	278,622.39	272,902.08	272,902.08	272,902.08	316,459.20	-5,720.31	
Calc Ending Balance	.00	.00	.00	.00	316,459.20-	.00	

Fd 01 - General Fund, Resc 3311 - SpEd IDEA Private School ISPs

Revenue

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund, Resc 3311 - SpEd IDEA Private School ISPs							
Revenue (continued)							
8181 Sp Ed Entitl Pe	7,931.45	7,931.45	7,931.45	7,931.45			100.00 %
Expense							
5807 Consultant Serv	7,931.45	7,931.45	7,931.45	7,931.45			100.00 %
Total for Resc 3311							
Revenue	7,931.45	7,931.45	7,931.45	7,931.45	0.00	0.00	
Expense	7,931.45	7,931.45	7,931.45	7,931.45	0.00	0.00	
Calc Ending Balance	.00	.00	.00	.00	.00	.00	
Fd 01 - General Fund, Resc 3315 - Sp Ed-IDEA Preschool Grnt							
Revenue							
8182 Sp Ed Discretna	6,419.93	8,323.14	8,323.14	8,323.14		1,903.21	129.65 %
Expense							
4310 Instr.Supply/Su		175.01	175.01	175.01		175.01	
4315 Test	1,000.00	668.13	668.13	668.13		331.87-	66.81 %
Total for Object 4000	1,000.00	843.14	843.14	843.14	.00	156.86-	
5807 Consultant Serv	4,828.93	6,715.00	6,715.00	6,715.00	1,750.00	1,886.07	139.06 %
5818 Licensing (Soft	591.00	765.00	765.00	765.00	591.00	174.00	129.44 %
Total for Object 5000	5,419.93	7,480.00	7,480.00	7,480.00	2,341.00	2,060.07	
Total for Expense accounts	6,419.93	8,323.14	8,323.14	8,323.14	2,341.00	1,903.21	
Total for Resc 3315							
Revenue	6,419.93	8,323.14	8,323.14	8,323.14	0.00	1,903.21	
Expense	6,419.93	8,323.14	8,323.14	8,323.14	2,341.00	1,903.21	
Calc Ending Balance	.00	.00	.00	.00	2,341.00-	.00	
Fd 01 - General Fund, Resc 3327 - Mental Health IDEA							
Revenue							
8182 Sp Ed Discretna	15,340.00	15,340.00	15,340.00	15,340.00			100.00 %
Expense							
1205 Mental Health S	11,296.87	12,740.99	12,931.15	13,189.77	12,677.60	1,444.12	112.78 %

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

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund, Resc 3327 - Mental Health IDEA (continued)							
Expense (continued)							
3101 St Teach Retire	2,495.51	2,333.12	2,076.25	1,746.19	2,421.50	162.39-	93.49 %
3321 Medicare - Cert	163.22	127.55	154.33	157.42	152.16	35.67-	78.15 %
3401 Hlth & Welfare	1,188.37		37.88	103.39	1,179.93	1,188.37-	
3501 St Unempl Insur	5.63	5.25	5.32	5.43	5.28	.38-	93.25 %
3601 Workers Comp In	190.40	133.09	135.07	137.78	132.50	57.31-	69.90 %
Total for Object 3000	4,043.13	2,599.01	2,408.85	2,150.21	3,891.37	1,444.12-	
Total for Expense accounts	15,340.00	15,340.00	15,340.00	15,339.98	16,568.97	.00	
Total for Resc 3327							
Revenue	15,340.00	15,340.00	15,340.00	15,340.00	0.00	0.00	
Expense	15,340.00	15,340.00	15,340.00	15,339.98	16,568.97	0.00	
Calc Ending Balance	.00	.00	.00	.02	16,568.97-	.00	
Fd 01 - General Fund, Resc 3345 - Sp Ed IDEA Presch Stf Dev							
Revenue							
8182 Sp Ed Discretna	53.18	53.18	53.18	53.18	.51-		100.00 %
Expense							
5200 Travel And Conf		53.18	53.18	125.18		53.18	
5300 Dues And Member	53.18				53.18	53.18-	
Total for Expense accounts and Object 5000	53.18	53.18	53.18	125.18	53.18	.00	
Total for Resc 3345							
Revenue	53.18	53.18	53.18	53.18	-0.51	0.00	
Expense	53.18	53.18	53.18	125.18	53.18	0.00	
Calc Ending Balance	.00	.00	.00	72.00-	53.69-	.00	
Fd 01 - General Fund, Resc 3386 - Sp Ed QA&Focuse Monitor							
Revenue							
8182 Sp Ed Discretna	18,421.00					18,421.00-	
Expense							
1151 Teacher,Addl.Co					480.00		
Selection Grouped by Object, Filtered by User Permissions, (Org = 7, Online Status = N, Restricted? = Y, Fd = 01, Obj Lvl = 4, Obj Digits = 1, Visual = N, Description = S, Page Break Lvl =)							

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund, Resc 3386 - Sp Ed QA&Focuse Monitor (continued)							
Expense (continued)							
1171 Teacher, Substi	362.50				1,087.50	362.50-	
Total for Object 1000	362.50	.00	.00	.00	1,567.50	362.50-	
3101 St Teach Retire	91.67				91.67	91.67-	
3311 Oasdi/Fica - Ce	22.47				67.42	22.47-	
3321 Medicare - Cert	11.69				22.21	11.69-	
3401 Hlth & Welfare	57.90				57.90	57.90-	
3501 St Unempl Insur	.41				.78	.41-	
3601 Workers Comp In	8.82				16.39	8.82-	
Total for Object 3000	192.96	.00	.00	.00	256.37	192.96-	
5200 Travel And Conf	14,365.54				12,333.72	14,365.54-	
5807 Consultant Serv	3,500.00				1,939.00	3,500.00-	
Total for Object 5000	17,865.54	.00	.00	.00	14,272.72	17,865.54-	
Total for Expense accounts	18,421.00	.00	.00	.00	16,096.59	18,421.00-	
Total for Resc 3386							
Revenue	18,421.00	0.00	0.00	0.00	0.00	-18,421.00	
Expense	18,421.00	0.00	0.00	0.00	16,096.59	-18,421.00	
Calc Ending Balance	.00	.00	.00	.00	16,096.59-	.00	
Fd 01 - General Fund, Resc 4035 - Fed Fnd Teacher Quality							
Revenue							
8290 All Other Feder	18,880.00	17,957.00	17,957.00	17,957.00	7,671.00	923.00-	95.11 %
Expense							
1171 Teacher, Substi	8,156.51				450.00	8,156.51-	
3101 St Teach Retire	42.98				42.98	42.98-	
3311 Oasdi/Fica - Ce	13.95				13.95	13.95-	
3321 Medicare - Cert	6.52				6.52	6.52-	
3501 St Unempl Insur	.22				.22	.22-	
3601 Workers Comp In	4.70				4.70	4.70-	
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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
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Fd 01 - General Fund, Resc 4035 - Fed Fnd Teacher Quality (continued)

Expense (continued)

Total for Object 3000	68.37	.00	.00	.00	68.37	68.37-	
5200 Travel And Conf	10,271.12	17,957.00	17,957.00	17,957.00	10,271.12	7,685.88	174.83 %
5807 Consultant Serv	384.00				384.00	384.00-	
Total for Object 5000	10,655.12	17,957.00	17,957.00	17,957.00	10,655.12	7,301.88	
Total for Expense accounts	18,880.00	17,957.00	17,957.00	17,957.00	11,173.49	923.00-	

Total for Resc 4035							
Revenue	18,880.00	17,957.00	17,957.00	17,957.00	7,671.00	-923.00	
Expense	18,880.00	17,957.00	17,957.00	17,957.00	11,173.49	-923.00	
Calc Ending Balance	.00	.00	.00	.00	3,502.49-	.00	

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

Revenue							
8290 All Other Feder	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00		100.00 %
Expense							
5818 Licensing (Soft	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00		100.00 %
Total for Resc 4127							
Revenue	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	
Expense	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	
Calc Ending Balance	.00	.00	.00	.00	.00	.00	

Fd 01 - General Fund, Resc 6019 - Student Support & PD DBG

Revenue							
8590 All Other State	372,157.00				372,157.00	372,157.00-	
Expense							
1101 Teacher Salary		34,000.00				34,000.00	
Ending Balance							
9790 Undesignate/Una	372,157.00					372,157.00-	

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Total for Resc 6019							
Revenue	372,157.00	0.00	0.00	0.00	372,157.00	-372,157.00	
Expense	0.00	34,000.00	0.00	0.00	0.00	34,000.00	
Ending Balance Acct Type	372,157.00	0.00	0.00	.00	.00	-372,157.00	
Calc Ending Balance	372,157.00	34,000.00-	.00	.00	372,157.00	406,157.00-	

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

9791	Beginning Fund	99,722.16	146,091.77	68,928.93			46,369.61	146.50 %
Revenue								
8560	State Lottery R	109,356.13	105,000.00	105,000.00	105,000.00	19,870.89	4,356.13-	96.02 %
Expense								
4100	Aprvd Txtbks/Co	24,460.78	66,423.63	24,460.78	74,460.78	24,460.78	41,962.85	271.55 %
4110	Approved St/Boa		8,577.41	9,000.00	9,000.00		8,577.41	
4220	Library Books	918.75				888.80	918.75-	
4310	Instr.Supply/Su	750.00	12,050.00	11,000.00	10,539.22	609.46	11,300.00	1,606.67 %
Total for Object 4000		26,129.53	87,051.04	44,460.78	94,000.00	25,959.04	60,921.51	
5818	Licensing (Soft	36,856.99	95,111.80	129,468.15	11,000.00	30,517.75	58,254.81	258.06 %
Total for Expense accounts		62,986.52	182,162.84	173,928.93	105,000.00	56,476.79	119,176.32	

Ending Balance

9790	Undesignate/Una	146,091.77					146,091.77-
Total for Resc 6300							
	Starting Balance	99,722.16	146,091.77	68,928.93	.00	.00	46,369.61
	Revenue	109,356.13	105,000.00	105,000.00	105,000.00	19,870.89	-4,356.13
	Expense	62,986.52	182,162.84	173,928.93	105,000.00	56,476.79	119,176.32
	Ending Balance Acct Type	146,091.77	0.00	0.00	.00	.00	-146,091.77
	Calc Ending Balance	146,091.77	68,928.93	.00	.00	36,605.90-	77,162.84-

Fd 01 - General Fund, Resc 6500 - Special Education

Revenue								
8097	Property Taxes	1,093,509.36	1,112,426.89	1,112,426.89	1,112,426.89	954,196.16	18,917.53	101.73 %
8319	Other St Apport	25,736.24	25,736.24	25,736.24	25,736.24	25,736.24		100.00 %

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund, Resc 6500 - Special Education (continued)							
Revenue (continued)							
8677 Interagency Svc	140,660.56	140,660.56	140,660.56	140,660.56	84,833.94		100.00 %
8980 Contrib From Un	5,569,904.85	5,252,143.82	5,352,422.98	5,482,374.52		317,761.03-	94.30 %
Total for Revenue accounts and Object 8000	6,829,811.01	6,530,967.51	6,631,246.67	6,761,198.21	1,064,766.34	298,843.50-	
Expense							
1101 Teacher Salary	1,975,094.43	1,891,799.10	1,919,652.27	1,957,532.63	1,914,551.75	83,295.33-	95.78 %
1151 Teacher,Addl.Co	3,857.26					3,857.26-	
1171 Teacher, Substi	35,800.68				11,746.35	35,800.68-	
1205 Mental Health S	1,380.73					1,380.73-	
1303 Director Salary	242,624.64	243,837.76	247,477.13	252,426.68	242,624.64	1,213.12	100.50 %
Total for Object 1000	2,258,757.74	2,135,636.86	2,167,129.40	2,209,959.31	2,168,922.74	123,120.88-	
2101 Instructional A	893,053.50	876,458.11	889,454.58	907,129.70	870,308.93	16,595.39-	98.14 %
2121 Occupational Th	323,538.10	287,978.12	292,276.29	298,121.82	273,413.78	35,559.98-	89.01 %
2123 Behavior Techni	289,904.57	295,537.87	299,872.52	305,767.62	274,717.76	5,633.30	101.94 %
2124 Behavior Manage	176,734.03	176,821.74	179,460.87	183,050.09	176,086.03	87.71	100.05 %
2151 Instruct.Aide,A	13,212.75				14,048.17	13,212.75-	
2153 Behavior Techni	2,399.40				1,992.05	2,399.40-	
2154 Behavior Manage	274.83					274.83-	
2171 Instruct.Aide,	17,040.57				12,128.74	17,040.57-	
2401 Clerical Salari	103,397.67	106,045.03	107,627.79	109,780.34	103,397.67	2,647.36	102.56 %
2451 Clerical, Addl.	1,400.00					1,400.00-	
2471 Clerical, Subst	500.00					500.00-	
Total for Object 2000	1,821,455.42	1,742,840.87	1,768,692.05	1,803,849.57	1,726,093.13	78,614.55-	
3101 St Teach Retire	404,928.10	407,252.42	413,267.50	421,448.01	404,093.56	2,324.32	100.57 %
3201 Publ Empl Retir	16,165.13	918.31	918.31	918.31	12,885.36	15,246.82-	5.68 %
3202 Pub Empl Retire	458,406.03	445,911.42	461,043.42	470,208.79	451,674.40	12,494.61-	97.27 %
3311 Oasdi/Fica - Ce	7,057.67	212.37	212.37	212.37	3,160.24	6,845.30-	3.01 %
3312 Oasdi/Fica - CI	105,159.37	103,899.97	105,440.67	107,536.02	102,629.97	1,259.40-	98.80 %
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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund, Resc 6500 - Special Education (continued)							
Expense (continued)							
3321 Medicare - Cert	31,036.51	29,115.80	29,544.84	30,128.31	29,567.16	1,920.71-	93.81 %
3322 Medicare - Clas	27,432.80	24,299.22	24,659.48	25,149.57	24,002.67	3,133.58-	88.58 %
3401 Hlth & Welfare	159,282.23	106,396.11	114,758.40	123,538.86	153,248.86	52,886.12-	66.80 %
3402 Hlth & Welfare	275,801.11	397,668.39	407,861.91	430,031.31	251,001.64	121,867.28	144.19 %
3501 St Unempl Insur	1,070.28	1,003.90	1,018.76	1,038.86	1,019.59	66.38-	93.80 %
3502 St Unempl Insur	945.92	837.84	850.34	867.18	827.69	108.08-	88.57 %
3601 Workers Comp In	23,298.93	22,369.81	22,699.66	23,148.38	22,738.42	929.12-	96.01 %
3602 Workers Comp In	22,401.55	18,474.65	18,748.65	19,121.47	18,369.15	3,926.90-	82.47 %
3701 Opeb, Allocated	17,860.15	17,860.15	17,860.15	17,860.15	16,841.05		100.00 %
3702 Opeb, Allocated	12,848.11	15,301.39	15,301.39	15,301.39	11,898.28	2,453.28	119.09 %
3901 Othr Benefits,	7,599.10	5,833.12	5,920.19	6,038.59	7,823.34	1,765.98-	76.76 %
3902 Othr Benefits,	27,501.56	25,745.10	26,129.37	26,651.95	29,776.55	1,756.46-	93.61 %
Total for Object 3000	1,598,794.55	1,623,099.97	1,666,235.41	1,719,199.52	1,541,557.93	24,305.42	
4310 Instr.Supply/Su	6,219.86	18,628.00	17,428.00	16,428.00	3,698.31	12,408.14	299.49 %
4315 Test	21,774.14	17,399.00	17,399.00	17,399.00	18,082.34	4,375.14-	79.91 %
4350 Non Instruction	725.06	1,225.06	1,225.06	1,225.06	579.71	500.00	168.96 %
4410 Inventoried Ins	2,000.00	10,000.00	10,000.00	10,000.00	1,842.44	8,000.00	500.00 %
Total for Object 4000	30,719.06	47,252.06	46,052.06	45,052.06	24,202.80	16,533.00	
5100 Subagreements F	442,330.00	295,000.00	295,000.00	295,000.00	442,330.00	147,330.00-	66.69 %
5200 Travel And Conf	3,086.98	12,500.00	12,500.00	12,500.00	2,338.56	9,413.02	404.93 %
5300 Dues And Member	2,289.56	2,017.00	2,017.00	2,017.00	2,289.56	272.56-	88.10 %
5807 Consultant Serv	478,540.71	290,698.75	304,698.75	304,698.75	470,787.81	187,841.96-	60.75 %
5818 Licensing (Soft	8,930.00	18,650.00	5,650.00	5,650.00	8,713.37	9,720.00	208.85 %
5819 Other Svc./Oper	1,634.99				1,634.99	1,634.99-	
5822 Legal Fees - Ot	25,000.00	15,000.00	15,000.00	15,000.00	25,000.00	10,000.00-	60.00 %
5843 Spec.Ed.Transp.	89,272.00	70,272.00	70,272.00	70,272.00	54,242.00	19,000.00-	78.72 %
5844 Field Trip/Asse	4,000.00	3,000.00	3,000.00	3,000.00	1,400.00	1,000.00-	75.00 %
5851 Special Ed. Tui	25,000.00	25,000.00	25,000.00	25,000.00	50,000.00		100.00 %

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Comparative Object Summary

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Fd 01 - General Fund, Resc 6500 - Special Education (continued)							
Expense (continued)							
5852 Special Ed. Rel		210,000.00	210,000.00	210,000.00		210,000.00	
Total for Object 5000	1,080,084.24	942,137.75	943,137.75	943,137.75	1,058,736.29	137,946.49-	
7142 Othr Tuit Ex-Co	40,000.00	40,000.00	40,000.00	40,000.00	27,820.35		100.00 %
Total for Expense accounts	6,829,811.01	6,530,967.51	6,631,246.67	6,761,198.21	6,547,333.24	298,843.50-	
Total for Resc 6500							
Revenue	6,829,811.01	6,530,967.51	6,631,246.67	6,761,198.21	1,064,766.34	-298,843.50	
Expense	6,829,811.01	6,530,967.51	6,631,246.67	6,761,198.21	6,547,333.24	-298,843.50	
Calc Ending Balance	.00	.00	.00	.00	5,482,566.90-	.00	
Fd 01 - General Fund, Resc 6546 - Mental Health-Related Services							
Revenue							
8590 All Other State	98,964.00	98,964.00	98,964.00	98,964.00	86,012.00		100.00 %
Expense							
1205 Mental Health S	74,478.20	66,960.91	68,735.91	67,772.21	118,852.50	7,517.29-	89.91 %
3101 St Teach Retire	14,591.85	22,814.33	23,154.84	23,617.94	22,700.81	8,222.48	156.35 %
3321 Medicare - Cert	983.60	1,425.53	1,446.81	1,475.75	1,426.91	441.93	144.93 %
3401 Hlth & Welfare	8,078.47	6,466.33	4,310.19	4,755.52	11,062.65	1,612.14-	80.04 %
3501 St Unempl Insur	33.92	49.16	49.89	50.89	49.14	15.24	144.93 %
3601 Workers Comp In	797.96	1,247.74	1,266.36	1,291.69	1,241.42	449.78	156.37 %
Total for Object 3000	24,485.80	32,003.09	30,228.09	31,191.79	36,480.93	7,517.29	
Total for Expense accounts	98,964.00	98,964.00	98,964.00	98,964.00	155,333.43	.00	
Total for Resc 6546							
Revenue	98,964.00	98,964.00	98,964.00	98,964.00	86,012.00	0.00	
Expense	98,964.00	98,964.00	98,964.00	98,964.00	155,333.43	0.00	
Calc Ending Balance	.00	.00	.00	.00	69,321.43-	.00	
Fd 01 - General Fund, Resc 6547 - SpEd Early Intrvn Preschool							
Revenue							
Selection Grouped by Object, Filtered by User Permissions, (Org = 7, Online Status = N, Restricted? = Y, Fd = 01, Obj Lvl = 4, Obj Digits = 1, Visual = N, Description = S, Page Break Lvl =)							

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund, Resc 6547 - SpEd Early Intrvn Preschool							
Revenue (continued)							
8590 All Other State	30,485.00	29,475.00	29,475.00	29,475.00	30,485.00	1,010.00-	96.69 %
Expense							
1101 Teacher Salary	17,994.47	23,842.84	23,201.14	22,958.86	30,600.79	5,848.37	132.50 %
3101 St Teach Retire	4,418.39	4,720.64	4,791.09	4,886.91	4,697.30	302.25	106.84 %
3201 Publ Empl Retir	3,636.78				1,610.88	3,636.78-	
3311 Oasdi/Fica - Ce	851.19				369.00	851.19-	
3321 Medicare - Cert	534.50	358.37	363.72	371.00	442.79	176.13-	67.05 %
3401 Hlth & Welfare	2,425.07	282.61	844.48	978.16	2,497.62	2,142.46-	11.65 %
3501 St Unempl Insur	20.22	12.36	12.54	12.80	15.32	7.86-	61.13 %
3601 Workers Comp In	424.68	258.18	262.03	267.27	320.53	166.50-	60.79 %
3901 Othr Benefits,	179.70				97.56	179.70-	
Total for Object 3000	12,490.53	5,632.16	6,273.86	6,516.14	10,051.00	6,858.37-	
Total for Expense accounts	30,485.00	29,475.00	29,475.00	29,475.00	40,651.79	1,010.00-	
Total for Resc 6547							
Revenue	30,485.00	29,475.00	29,475.00	29,475.00	30,485.00	-1,010.00	
Expense	30,485.00	29,475.00	29,475.00	29,475.00	40,651.79	-1,010.00	
Calc Ending Balance	.00	.00	.00	.00	10,166.79-	.00	

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

Revenue							
8590 All Other State	3,000.00	1,000.00	1,000.00	1,000.00	3,000.00	2,000.00-	33.33 %
Expense							
4310 Instr.Supply/Su	2,000.00					2,000.00-	
5818 Licensing (Soft	1,000.00	1,000.00	1,000.00	1,000.00			100.00 %
Total for Expense accounts	3,000.00	1,000.00	1,000.00	1,000.00	.00	2,000.00-	

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Total for Resc 6690							
Revenue	3,000.00	1,000.00	1,000.00	1,000.00	3,000.00	-2,000.00	
Expense	3,000.00	1,000.00	1,000.00	1,000.00	0.00	-2,000.00	
Calc Ending Balance	.00	.00	.00	.00	3,000.00	.00	

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

9791	Beginning Fund	97,884.36				97,884.36-
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Expense

1171	Teacher, Substi				2,325.00	
3101	St Teach Retire				176.69	
3311	Oasdi/Fica - Ce				55.80	
3321	Medicare - Cert				33.71	
3501	St Unempl Insur				1.16	
3601	Workers Comp In				24.28	
Total for Object 3000		.00	.00	.00	291.64	.00
4110	Approved St/Boa	8,875.05			8,875.05	8,875.05-
4220	Library Books	528.21			528.21	528.21-
4310	Instr.Supply/Su	10,017.92			6,618.80	10,017.92-
Total for Object 4000		19,421.18	.00	.00	16,022.06	19,421.18-
5200	Travel And Conf	2,011.07			2,011.07	2,011.07-
5807	Consultant Serv	4,645.00			4,645.00	4,645.00-
5818	Licensing (Soft	71,807.11			75,552.71	71,807.11-
Total for Object 5000		78,463.18	.00	.00	82,208.78	78,463.18-
Total for Expense accounts		97,884.36	.00	.00	100,847.48	97,884.36-

Total for Resc 6762

Starting Balance	97,884.36	.00	.00	.00	.00	97,884.36-
Expense	97,884.36	0.00	0.00	0.00	100,847.48	-97,884.36
Calc Ending Balance	.00	.00	.00	.00	100,847.48-	.00

Fd 01 - General Fund, Resc 6770 - Prop 28 Arts Music in Schools

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund, Resc 6770 - Prop 28 Arts Music in Schools							
Starting Balance							
9791 Beginning Fund	284,939.00	252,553.91				32,385.09-	88.63 %
Revenue							
8590 All Other State	157,486.00	157,486.00	157,486.00	157,486.00	136,040.00		100.00 %
Expense							
1101 Teacher Salary	115,630.20	90,037.24	91,381.07	93,208.73	115,630.20	25,592.96-	77.87 %
3101 St Teach Retire	22,085.30	17,197.10	17,453.78	17,802.84	22,085.30	4,888.20-	77.87 %
3321 Medicare - Cert	1,533.99	1,235.23	1,253.71	1,278.77	1,521.62	298.76-	80.52 %
3401 Hlth & Welfare	13,418.73	7,535.88	8,240.36	8,980.06	13,393.79	5,882.85-	56.16 %
3501 St Unempl Insur	87.37	42.60	43.22	44.09	52.50	44.77-	48.76 %
3601 Workers Comp In	1,207.74	940.53	954.57	973.66	1,207.74	267.21-	77.88 %
Total for Object 3000	38,333.13	26,951.34	27,945.64	29,079.42	38,260.95	11,381.79-	
4310 Instr.Supply/Su	3,826.18	9,766.00	9,766.00	9,766.00	2,163.00	5,939.82	255.24 %
4410 Inventoried Ins	16,187.74				16,187.74	16,187.74-	
Total for Object 4000	20,013.92	9,766.00	9,766.00	9,766.00	18,350.74	10,247.92-	
5200 Travel And Conf	3,426.90	10,976.60	9,766.00	9,766.00	592.14	7,549.70	320.31 %
5300 Dues And Member	640.00	640.00			640.00		100.00 %
5807 Consultant Serv	9,700.00	9,766.00	9,766.00	9,766.00	20,658.92	66.00	100.68 %
5818 Licensing (Soft		790.00	790.00	790.00		790.00	
5844 Field Trip/Asse	2,126.94	3,000.00			2,126.94	873.06	141.05 %
Total for Object 5000	15,893.84	25,172.60	20,322.00	20,322.00	24,018.00	9,278.76	
Total for Expense accounts	189,871.09	151,927.18	149,414.71	152,376.15	196,259.89	37,943.91-	
Ending Balance							
9790 Undesignate/Una	252,553.91					252,553.91-	

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Total for Resc 6770							
Starting Balance	284,939.00	252,553.91	.00	.00	.00	32,385.09-	
Revenue	157,486.00	157,486.00	157,486.00	157,486.00	136,040.00	0.00	
Expense	189,871.09	151,927.18	149,414.71	152,376.15	196,259.89	-37,943.91	
Ending Balance Acct Type	252,553.91	0.00	0.00	.00	.00	-252,553.91	
Calc Ending Balance	252,553.91	258,112.73	8,071.29	5,109.85	60,219.89-	5,558.82	

Fd 01 - General Fund, Resc 7034 - Commercial Dishwasher Grant**Starting Balance**

9791	Beginning Fund	39,873.60				39,873.60-	
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Revenue

8520	Child Nutrition	1,828.41			1,828.41	1,828.41-	
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Expense

4450	Invntrd Non-Ins	28,442.01			28,442.01	28,442.01-	
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5807	Consultant Serv	13,260.00			13,260.00	13,260.00-	
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Total for Expense accounts		41,702.01	.00	.00	.00	41,702.01	41,702.01-
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Total for Resc 7034

Starting Balance	39,873.60	.00	.00	.00	.00	39,873.60-	
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Revenue	1,828.41	0.00	0.00	0.00	1,828.41	-1,828.41	
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Expense	41,702.01	0.00	0.00	0.00	41,702.01	-41,702.01	
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Calc Ending Balance	.00	.00	.00	.00	39,873.60-	.00	
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Fd 01 - General Fund, Resc 7415 - Class Sch Empl Summer Asst Prg**Starting Balance**

9791	Beginning Fund	9,408.98-	17,122.10-			7,713.12-	181.98 %
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Revenue

8590	All Other State	90,290.00	90,290.00	90,290.00	90,290.00	90,290.00	100.00 %
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Expense

2101	Instructional A	90,285.80	90,285.80	90,285.80	90,285.80	90,285.80	100.00 %
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3312	Oasdi/Fica - Cl	5,419.95	5,419.95	5,419.95	5,419.95	5,419.95	100.00 %
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3322	Medicare - Clas	1,309.12	1,309.12	1,309.12	1,309.12	1,309.12	100.00 %
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3502	St Unempl Insur	45.19	45.19	45.19	45.19	45.19	100.00 %
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Fd 01 - General Fund, Resc 7415 - Class Sch Empl Summer Asst Prg (continued)

Expense (continued)

3602	Workers Comp In	943.06	943.06	943.06	943.06		100.00 %
Total for Object 3000		7,717.32	7,717.32	7,717.32	7,717.32	.00	
Total for Expense accounts		98,003.12	98,003.12	98,003.12	98,003.12	.00	

Ending Balance

9790	Undesignate/Una	17,122.10-				17,122.10	
Total for Resc 7415							
	Starting Balance	9,408.98-	17,122.10-	.00	.00	.00	7,713.12-
	Revenue	90,290.00	90,290.00	90,290.00	90,290.00	90,290.00	0.00
	Expense	98,003.12	98,003.12	98,003.12	98,003.12	98,003.12	0.00
	Ending Balance Acct Type	-17,122.10	0.00	0.00	.00	.00	17,122.10
	Calc Ending Balance	17,122.10-	24,835.22-	7,713.12-	7,713.12-	7,713.12-	7,713.12-

Fd 01 - General Fund, Resc 7435 - Learn Recovery Emg Block Grant

Starting Balance

9791	Beginning Fund		5,283.00			5,283.00	
Revenue							
8590	All Other State	5,283.00			5,283.00	5,283.00-	
Expense							
4310	Instr.Supply/Su		2,643.00			2,643.00	
5818	Licensing (Soft		2,640.00			2,640.00	
Total for Expense accounts		.00	5,283.00	.00	.00	.00	5,283.00

Ending Balance

9790	Undesignate/Una	5,283.00				5,283.00-	
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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Total for Resc 7435							
Starting Balance	.00	5,283.00	.00	.00	.00	5,283.00	
Revenue	5,283.00	0.00	0.00	0.00	5,283.00	-5,283.00	
Expense	0.00	5,283.00	0.00	0.00	0.00	5,283.00	
Ending Balance Acct Type	5,283.00	0.00	0.00	.00	.00	-5,283.00	
Calc Ending Balance	5,283.00	.00	.00	.00	5,283.00	5,283.00-	

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

8590	All Other State	1,764,142.00	1,851,526.00	1,851,526.00	1,851,526.00	1,764,142.00	87,384.00	104.95 %
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Expense

3101	St Teach Retire	1,760,049.00	1,847,230.00	1,847,230.00	1,847,230.00	1,760,049.00	87,181.00	104.95 %
3102	St Teach Retire	4,093.00	4,296.00	4,296.00	4,296.00	4,093.00	203.00	104.96 %

Total for Expense accounts and Object 3000		1,764,142.00	1,851,526.00	1,851,526.00	1,851,526.00	1,764,142.00	87,384.00	
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Total for Resc 7690

Revenue	1,764,142.00	1,851,526.00	1,851,526.00	1,851,526.00	1,764,142.00	87,384.00	
Expense	1,764,142.00	1,851,526.00	1,851,526.00	1,851,526.00	1,764,142.00	87,384.00	
Calc Ending Balance	.00	.00	.00	.00	.00	.00	

Fd 01 - General Fund, Resc 7810 - Other State-Literacy**Starting Balance**

9791	Beginning Fund	7,367.00					7,367.00-	
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Revenue

8590	All Other State	11,123.06	11,000.00			11,116.00	123.06-	98.89 %
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Expense

1171	Teacher, Substi	6,953.52	5,400.00			3,012.50	1,553.52-	77.66 %
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3101	St Teach Retire	107.44				107.44	107.44-	
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3311	Oasdi/Fica - Ce	90.69				90.69	90.69-	
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3321	Medicare - Cert	43.71				43.71	43.71-	
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3501	St Unempl Insur	1.54				1.54	1.54-	
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3601	Workers Comp In	31.48				31.48	31.48-	
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Total for Object 3000		274.86	.00	.00	.00	274.86	274.86-	
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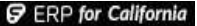
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Fd 01 - General Fund, Resc 7810 - Other State-Literacy (continued)							
Expense (continued)							
5807 Consultant Serv	258.00				258.00	258.00-	
5818 Licensing (Soft	11,003.68	2,455.67			11,003.68	8,548.01-	22.32 %
Total for Object 5000	11,261.68	2,455.67	.00	.00	11,261.68	8,806.01-	
Total for Expense accounts	18,490.06	7,855.67	.00	.00	14,549.04	10,634.39-	
Total for Resc 7810							
Starting Balance	7,367.00	.00	.00	.00	.00	7,367.00-	
Revenue	11,123.06	11,000.00	0.00	0.00	11,116.00	-123.06	
Expense	18,490.06	7,855.67	0.00	0.00	14,549.04	-10,634.39	
Calc Ending Balance	.00	3,144.33	.00	.00	3,433.04-	3,144.33	
Fd 01 - General Fund, Resc 8150 - Ongoing & Major Maint							
Revenue							
8699 All Other Local	225.86				225.86	225.86-	
8980 Contrib From Un	1,151,554.12	1,148,695.01	1,081,740.88	1,098,063.20		2,859.11-	99.75 %
Total for Revenue accounts and Object 8000	1,151,779.98	1,148,695.01	1,081,740.88	1,098,063.20	225.86	3,084.97-	
Expense							
1301 Superintendent	14,301.84	14,373.35	14,587.88	14,879.63	14,301.84	71.51	100.50 %
2201 Maintenance/Ope	217,602.08	221,266.69	224,569.17	229,060.55	217,250.95	3,664.61	101.68 %
2301 CBO&Busi Managr	52,536.24	52,798.92	53,586.96	54,658.70	52,536.24	262.68	100.50 %
2304 Manager Of Main	184,635.00	185,413.46	188,180.82	191,944.44	184,635.00	778.46	100.42 %
Total for Object 2000	454,773.32	459,479.07	466,336.95	475,663.69	454,422.19	4,705.75	
3101 St Teach Retire	2,731.78	2,745.31	2,786.29	2,842.01	2,731.78	13.53	100.50 %
3202 Pub Empl Retire	121,440.04	121,073.23	125,207.58	127,711.72	121,111.45	366.81-	99.70 %
3312 Oasdi/Fica - CI	24,799.33	24,696.80	25,031.25	25,486.14	24,323.67	102.53-	99.59 %
3321 Medicare - Cert	197.31	197.48	200.42	204.44	196.91	.17	100.09 %
3322 Medicare - Clas	6,038.87	5,920.41	6,008.79	6,128.95	5,922.54	118.46-	98.04 %
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Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund, Resc 8150 - Ongoing & Major Maint (continued)							
Expense (continued)							
3401 Hlth & Welfare	854.79				738.73	854.79-	
3402 Hlth & Welfare	61,914.16	55,260.31	58,555.68	62,015.82	59,450.81	6,653.85-	89.25 %
3501 St Unempl Insur	6.72	6.72	6.82	6.96	6.72		100.00 %
3502 St Unempl Insur	208.20	204.16	207.19	211.34	204.21	4.04-	98.06 %
3601 Workers Comp In	208.42	150.15	152.39	155.44	149.30	58.27-	72.04 %
3602 Workers Comp In	5,061.59	4,799.73	4,871.35	4,968.77	4,746.90	261.86-	94.83 %
3701 Opeb, Allocated	2,207.00	2,207.00	2,207.00	2,207.00	1,604.00		100.00 %
3702 Opeb, Allocated	4,414.00	4,414.00	4,414.00	4,414.00	3,208.00		100.00 %
3901 Othr Benefits,	250.08	250.08	250.08	250.08	250.08		100.00 %
Total for Object 3000	230,332.29	221,925.38	229,898.84	236,602.67	224,645.10	8,406.91-	
4350 Non Instruction	106,413.67	106,413.67	106,413.67	106,413.67	82,187.71		100.00 %
4352 Gas And Oil	8,909.50	8,909.50	8,909.50	8,909.50	7,140.00		100.00 %
4357 Menstrual Produ	936.18	936.18	936.18	936.18			100.00 %
4450 Invntrd Non-Ins	50,296.93	50,296.93	50,296.93	50,296.93	41,429.21		100.00 %
Total for Object 4000	166,556.28	166,556.28	166,556.28	166,556.28	130,756.92	.00	
5200 Travel And Conf	51.50	51.50	51.50	51.50	50.00		100.00 %
5630 Build/Grounds R	137,856.80	137,856.80	137,856.80	137,856.80	93,243.95		100.00 %
5635 Contract Equipm	44,740.39	44,740.39	44,740.39	44,740.39	36,267.45		100.00 %
5807 Consultant Serv	6,180.00	6,180.00	6,180.00	6,180.00			100.00 %
5818 Licensing (Soft	4,188.66	4,188.66	4,188.66	4,188.66	3,055.66		100.00 %
5819 Other Svc./Oper	11,343.58	11,343.58	11,343.58	11,343.58	10,843.91		100.00 %
Total for Object 5000	204,360.93	204,360.93	204,360.93	204,360.93	143,460.97	.00	
6410 New Equipment	81,455.32	82,000.00			81,455.32	544.68	100.67 %
Total for Expense accounts	1,151,779.98	1,148,695.01	1,081,740.88	1,098,063.20	1,049,042.34	3,084.97-	

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Total for Resc 8150							
Revenue	1,151,779.98	1,148,695.01	1,081,740.88	1,098,063.20	225.86	-3,084.97	
Expense	1,151,779.98	1,148,695.01	1,081,740.88	1,098,063.20	1,049,042.34	-3,084.97	
Calc Ending Balance	.00	.00	.00	.00	1,048,816.48-	.00	

Fd 01 - General Fund, Resc 8210 - Student Activity Fund-ASB**Starting Balance**

9791	Beginning Fund	20,613.25	29,253.94			8,640.69	141.92 %
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Revenue

8699	All Other Local	19,120.59	10,000.00	10,000.00	10,000.00	19,120.59	9,120.59-	52.30 %
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Expense

4350	Non Instruction	10,479.90	10,000.00	10,000.00	10,000.00	10,479.90	479.90-	95.42 %
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Ending Balance

9790	Undesignate/Una	29,253.94				29,253.94-	
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Total for Resc 8210

Starting Balance	20,613.25	29,253.94	.00	.00	.00	8,640.69	
Revenue	19,120.59	10,000.00	10,000.00	10,000.00	19,120.59	-9,120.59	
Expense	10,479.90	10,000.00	10,000.00	10,000.00	10,479.90	-479.90	
Ending Balance Acct Type	29,253.94	0.00	0.00	.00	.00	-29,253.94	
Calc Ending Balance	29,253.94	29,253.94	.00	.00	8,640.69	.00	

Fd 01 - General Fund, Resc 9001 - Field Trip**Starting Balance**

9791	Beginning Fund	63,587.21	63,274.23			312.98-	99.51 %
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Revenue

8699	All Other Local	441,250.45	441,200.29	441,200.29	441,200.29	441,530.32	50.16-	99.99 %
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Expense

1151	Teacher,Addl.Co	25,500.00	25,500.00	25,500.00	25,500.00	26,700.00		100.00 %
1251	Counselor,Addl.	6,900.10	6,900.10	6,900.10	6,900.10	6,900.15		100.00 %
1252	Psych Add Comp	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00		100.00 %
1352	Principal,Addl.	1,200.00	1,200.00	1,200.00	1,200.00			100.00 %

Total for Object 1000	34,800.10	34,800.10	34,800.10	34,800.10	34,800.15	.00	
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2151	Instruct.Aide,A	1,200.00	1,200.00	1,200.00	1,200.00			100.00 %
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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund, Resc 9001 - Field Trip (continued)							
Expense (continued)							
2254 MEDIA SPECLIST	5,818.83	5,818.83	5,818.83	5,818.83	6,578.19		100.00 %
Total for Object 2000	7,018.83	7,018.83	7,018.83	7,018.83	6,578.19	.00	
3101 St Teach Retire	6,690.88	6,690.88	6,690.88	6,690.88	6,691.09		100.00 %
3312 Oasdi/Fica - Cl	435.15	435.15	435.15	435.15	407.83		100.00 %
3321 Medicare - Cert	493.49	493.49	493.49	493.49	493.46		100.00 %
3322 Medicare - Clas	101.77	101.77	101.77	101.77	95.38		100.00 %
3501 St Unempl Insur	64.70	64.70	64.70	64.70	17.00		100.00 %
3502 St Unempl Insur	14.32	14.32	14.32	14.32	3.29		100.00 %
3601 Workers Comp In	451.03	451.03	451.03	451.03	363.43		100.00 %
3602 Workers Comp In	98.20	98.20	98.20	98.20	68.73		100.00 %
Total for Object 3000	8,349.54	8,349.54	8,349.54	8,349.54	8,140.21	.00	
4350 Non Instruction	21,967.57	21,967.57	21,967.57	21,967.57	20,850.76		100.00 %
5200 Travel And Conf	2,298.77	2,298.77	2,298.77	2,298.77	2,243.77		100.00 %
5807 Consultant Serv	30,729.55	21,012.64	21,012.64	21,012.64	30,729.55	9,716.91-	68.38 %
5844 Field Trip/Asse	336,399.07	409,027.07	345,752.84	345,752.84	334,861.23	72,628.00	121.59 %
Total for Object 5000	369,427.39	432,338.48	369,064.25	369,064.25	367,834.55	62,911.09	
Total for Expense accounts	441,563.43	504,474.52	441,200.29	441,200.29	438,203.86	62,911.09	
Ending Balance							
9790 Undesignate/Una	63,274.23					63,274.23-	
Total for Resc 9001							
Starting Balance	63,587.21	63,274.23	.00	.00	.00	312.98-	
Revenue	441,250.45	441,200.29	441,200.29	441,200.29	441,530.32	-50.16	
Expense	441,563.43	504,474.52	441,200.29	441,200.29	438,203.86	62,911.09	
Ending Balance Acct Type	63,274.23	0.00	0.00	.00	.00	-63,274.23	
Calc Ending Balance	63,274.23	.00	.00	.00	3,326.46	63,274.23-	

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

Starting Balance

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Comparative Object Summary

Account		2025/26	2026/27	2026/27	2026/27	2025/26	2025/26	2025/26
Object Code		Estimated	26-27	27-28	28-29	Actuals+	Col 2 -	Percent
		Actuals	Budget	Projected	Projected	Encumbranc	Col 1	
Fd 01 - General Fund, Resc 9002 - Kenny Wells Fund Crocker								
Starting Balance (continued)								
9791	Beginning Fund	2,760.70					2,760.70-	
Expense								
4350	Non Instruction	2,760.70					2,760.70-	
Total for Resc 9002								
	Starting Balance	2,760.70	.00	.00	.00	.00	2,760.70-	
	Expense	2,760.70	0.00	0.00	0.00	0.00	-2,760.70	
	Calc Ending Balance	.00	.00	.00	.00	.00	.00	
Fd 01 - General Fund, Resc 9003 - PE Crocker								
Starting Balance								
9791	Beginning Fund	4,155.69	1,270.22				2,885.47-	30.57 %
Revenue								
8699	All Other Local	6,739.49				6,795.53	6,739.49-	
Expense								
4310	Instr.Supply/Su	7,624.96	1,270.22			7,624.96	6,354.74-	16.66 %
5818	Licensing (Soft	2,000.00				2,000.00	2,000.00-	
	Total for Expense accounts	9,624.96	1,270.22	.00	.00	9,624.96	8,354.74-	
Ending Balance								
9790	Undesignate/Una	1,270.22					1,270.22-	
Total for Resc 9003								
	Starting Balance	4,155.69	1,270.22	.00	.00	.00	2,885.47-	
	Revenue	6,739.49	0.00	0.00	0.00	6,795.53	-6,739.49	
	Expense	9,624.96	1,270.22	0.00	0.00	9,624.96	-8,354.74	
	Ending Balance Acct Type	1,270.22	0.00	0.00	.00	.00	-1,270.22	
	Calc Ending Balance	1,270.22	.00	.00	.00	2,829.43-	1,270.22-	
Fd 01 - General Fund, Resc 9005 - Dylan's Kindness Fund Crocker								
Starting Balance								
9791	Beginning Fund	.31-	.31-					100.00 %
Revenue								
Selection Grouped by Object, Filtered by User Permissions, (Org = 7, Online Status = N, Restricted? = Y, Fd = 01, Obj Lvl = 4, Obj Digits = 1, Visual = N, Description = S, Page Break Lvl =)								
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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Fd 01 - General Fund, Resc 9005 - Dylan's Kindness Fund Crocker (continued)							
Revenue (continued)							
8699 All Other Local	275.00	275.31	275.00	275.00	275.00	.31	100.11 %
Expense							
4350 Non Instruction	275.00	275.00	275.00	275.00	254.12		100.00 %
Ending Balance							
9790 Undesignate/Una	.31-					.31	
Total for Resc 9005							
Starting Balance	.31-	.31-	.00	.00	.00	.00	
Revenue	275.00	275.31	275.00	275.00	275.00	0.31	
Expense	275.00	275.00	275.00	275.00	254.12	0.00	
Ending Balance Acct Type	-0.31	0.00	0.00	.00	.00	0.31	
Calc Ending Balance	.31-	.00	.00	.00	20.88	.31	
Fd 01 - General Fund, Resc 9010 - Other Local							
Revenue							
8621 Parcel Taxes	2,640,244.73	2,640,000.00	2,640,000.00	2,640,000.00	2,376,514.10	244.73-	99.99 %
Expense							
1101 Teacher Salary	2,026,246.47	1,980,193.25	1,964,436.45	1,946,205.53	1,982,014.26	46,053.22-	97.73 %
1171 Teacher, Substi	10,549.47				16,199.47	10,549.47-	
Total for Object 1000	2,036,795.94	1,980,193.25	1,964,436.45	1,946,205.53	1,998,213.73	56,602.69-	
3101 St Teach Retire	381,018.07	390,316.68	396,142.33	404,065.12	379,501.31	9,298.61	102.44 %
3201 Publ Empl Retir					60.32		
3311 Oasdi/Fica - Ce	381.30				581.24	381.30-	
3321 Medicare - Cert	27,884.72	27,706.21	28,119.77	28,682.16	27,868.07	178.51-	99.36 %
3401 Hlth & Welfare	166,422.05	213,617.94	222,715.10	231,889.11	161,289.83	47,195.89	128.36 %
3501 St Unempl Insur	976.50	955.37	969.67	989.05	961.18	21.13-	97.84 %
3601 Workers Comp In	20,966.61	21,407.48	21,726.99	22,161.55	20,933.71	440.87	102.10 %
3901 Othr Benefits,	5,799.54	5,803.07	5,889.69	6,007.48	5,799.54	3.53	100.06 %
Total for Object 3000	603,448.79	659,806.75	675,563.55	693,794.47	596,995.20	56,357.96	
Total for Expense accounts	2,640,244.73	2,640,000.00	2,640,000.00	2,640,000.00	2,595,208.93	244.73-	

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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Total for Resc 9010							
Revenue	2,640,244.73	2,640,000.00	2,640,000.00	2,640,000.00	2,376,514.10	-244.73	
Expense	2,640,244.73	2,640,000.00	2,640,000.00	2,640,000.00	2,595,208.93	-244.73	
Calc Ending Balance	.00	.00	.00	.00	218,694.83-	.00	

Fd 01 - General Fund, Resc 9016 - AB 841-Calshape**Starting Balance**

9791	Beginning Fund	64,528.50	81,294.78			16,766.28	125.98 %
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Revenue

8699	All Other Local	24,587.50			24,587.50	24,587.50-	
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Expense

4350	Non Instruction	6,293.32	2,200.00	2,400.00	2,800.00	2,047.55	4,093.32-	34.96 %
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5630	Build/Grounds R	1,527.90					1,527.90-	
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Total for Expense accounts		7,821.22	2,200.00	2,400.00	2,800.00	2,047.55	5,621.22-	
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Ending Balance

9790	Undesignate/Una	81,294.78					81,294.78-	
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Total for Resc 9016

Starting Balance	64,528.50	81,294.78	.00	.00	.00	16,766.28	
Revenue	24,587.50	0.00	0.00	0.00	24,587.50	-24,587.50	
Expense	7,821.22	2,200.00	2,400.00	2,800.00	2,047.55	-5,621.22	
Ending Balance Acct Type	81,294.78	0.00	0.00	.00	.00	-81,294.78	
Calc Ending Balance	81,294.78	79,094.78	2,400.00-	2,800.00-	22,539.95	2,200.00-	

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

8677	Interagency Svc	61,834.50	63,000.00	63,000.00	63,000.00	61,834.50	1,165.50	101.88 %
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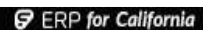
8980	Contrib From Un	61,834.50	63,000.00	63,000.00	63,000.00		1,165.50	101.88 %
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Total for Revenue accounts and Object 8000		123,669.00	126,000.00	126,000.00	126,000.00	61,834.50	2,331.00	
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Expense

5807	Consultant Serv	123,669.00	126,000.00	126,000.00	126,000.00	123,669.00	2,331.00	101.88 %
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Comparative Object Summary

Account Object Code	2025/26 Estimated Actuals	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected	2025/26 Actuals+ Encumbranc	2025/26 Col 2 - Col 1	2025/26 Percent
Total for Resc 9020							
Revenue	123,669.00	126,000.00	126,000.00	126,000.00	61,834.50	2,331.00	
Expense	123,669.00	126,000.00	126,000.00	126,000.00	123,669.00	2,331.00	
Calc Ending Balance	.00	.00	.00	.00	61,834.50-	.00	
Total for Org 007, Fd 01							
Starting Balance	6,885,399.75	7,696,313.96	68,928.93	.00	.00	810,914.21	
Revenue	41,932,392.97	42,720,362.75	44,095,340.26	45,039,474.70	37,806,627.85	787,969.78	
Expense	40,365,884.34	40,848,563.84	40,915,493.72	41,621,896.85	39,480,336.75	482,679.50	
Ending Balance Acct Type	8,451,908.38	.00	.00	.00	.00	8,451,908.38-	
Calc Ending Balance	8,451,908.38	9,568,112.87	3,248,775.47	3,417,577.85	1,673,708.90-	1,116,204.49	

HILLSBOROUGH CITY SCHOOL DISTRICT

2026-2027 BUDGET

FUND 13

CAFETERIA FUND

	<u>2024-25 Actuals</u>	<u>2025-26 Estimated Actuals</u>	<u>2026-27 Budget</u>
Beginning Balance	\$ 758	\$ 653	\$ 11,298
Total Income & Transfer In	603,479	838,598	815,174
Total Expenditures & Transfer Out	<u>(603,584)</u>	<u>(827,953)</u>	<u>(822,903)</u>
Ending Balance	\$ 653	\$ 11,298	\$ 3,568

HILLSBOROUGH CITY SCHOOL DISTRICT

2026-2027 BUDGET

FUND 17

SPECIAL RESERVE - OTHER FUND

	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Budget
Beginning Balance	\$ 622,842	\$ 647,558	\$ 673,083
Total Income & Transfer In	24,716	25,525	27,000
Total Expenditures & Transfer Out	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	\$ 647,558	\$ 673,083	\$ 700,083

HILLSBOROUGH CITY SCHOOL DISTRICT

2026-2027 BUDGET

FUND 20

SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS

	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Budget
Beginning Balance	\$ 1,597,839	\$ 1,732,635	\$ 1,869,900
Total Income & Transfer In	134,796	137,265	110,000
Total Expenditures & Transfer Out	0	0	0
Ending Balance	\$ 1,732,635	\$ 1,869,900	\$ 1,979,900

HILLSBOROUGH CITY SCHOOL DISTRICT

2026-2027 BUDGET

FUND 21

BUILDING FUND

	<u>2024-25 Actuals</u>	<u>2025-26 Estimated Actuals</u>	<u>2026-27 Budget</u>
Beginning Balance	\$ 31,067,882	\$ 50,375,242	\$ 50,430,261
Total Income & Transfer In	\$ 41,570,407	33,828,069	529,150
Total Expenditures & Transfer Out	<u>\$ (22,263,046)</u>	<u>(33,773,050)</u>	<u>(33,602,873)</u>
Ending Balance	\$50,375,242	\$ 50,430,261	\$ 17,356,538

HILLSBOROUGH CITY SCHOOL DISTRICT

2026-2027 BUDGET

FUND 25

CAPITAL FACILITIES

	<u>2024-25 Actuals</u>	<u>2025-26 Estimated Actuals</u>	<u>2026-27 Budget</u>
Beginning Balance	\$ 266,488	\$ 80,925	\$ 153,477
Total Income & Transfer In	165,415	194,944	195,000
Total Expenditures & Transfer Out	<u>(350,977)</u>	<u>(122,392)</u>	<u>-</u>
Ending Balance	\$ 80,925	\$ 153,477	\$ 348,477

HILLSBOROUGH CITY SCHOOL DISTRICT

2026-2027 BUDGET

FUND 40

SPECIAL RESERVE CAPITAL PROJECTS

	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Budget
Beginning Balance	\$ 275,216	\$ 300,167	\$ 309,354
Total Income & Transfer In	104,951	89,187	89,200
Total Expenditures & Transfer Out	<u>(80,000)</u>	<u>(80,000)</u>	<u>(80,000)</u>
Ending Balance	\$ 300,167	\$ 309,354	\$ 318,554

ENROLLMENT PROJECTIONS

Enrollment charts for the District, as a whole, from 1984-85 through 2026-27, are found on the next pages.

NORTH SCHOOL										
COMPARISON OF P2 ENROLLMENT - 1980-2025 ACTUAL AND 2026-2027 PROJECTED										
SCHOOL YEAR	TK	K	1	2	3	4	5	TOTAL TK-5	CHANGE	%
1980-81		28	33	45	50	47	59	262	-4	-.015
1981-82		26	32	31	49	52	47	237	-25	-.095
1982-83		32	33	23	31	48	49	216	-21	-.089
1983-84		32	33	31	26	61	51	234	18	.083
1984-85		21	35	35	28	31	44	194	-40	-.171
1985-86		0	0	0	0	0	0	0	-194	-1.000
1986-87		0	0	0	0	0	0	0	0	.000
1987-88		0	0	0	0	0	0	0	0	.000
1988-89		0	0	0	0	0	0	0	0	.000
1989-90		0	0	0	0	0	0	0	0	.000
1990-91		47	25	25	25	0	0	122	122	.000
1991-92		32	50	37	36	30	13	198	76	.623
1992-93		36	35	49	43	39	34	236	38	.192
1993-94		53	38	41	53	54	40	279	43	.182
1994-95		47	59	41	49	53	54	303	24	.086
1995-96		54	56	64	44	43	56	317	14	.046
1996-97		40	56	61	68	42	42	309	-8	-.025
1997-98		29	48	56	58	77	43	311	2	.006
1998-99		40	34	34	60	58	77	323	12	.039
1999-00		50	48	35	60	65	64	322	-1	-.003
2000-01		52	52	50	38	66	65	323	1	.003
2001-02		50	50	57	52	43	66	318	-5	-.015
2002-03		45	50	54	55	54	45	303	-15	-.047
2003-04		56	47	51	52	57	53	316	13	.043
2004-05		44	55	44	51	55	58	307	-9	-.028
2005-06		54	45	57	44	55	50	305	-2	-.007
2006-07		53	57	46	60	46	56	318	13	.043
2007-08		44	52	66	43	65	43	313	-5	-.016
2008-09		50	47	59	71	45	64	336	23	.073
2009-10		58	59	55	59	69	44	344	8	.024
2010-11		40	63	67	64	63	69	366	22	.064
2011-12		48	51	67	67	69	68	370	4	.011
2012-13		48	48	52	69	70	69	356	-14	-.038
2013-14		62	51	49	52	69	69	352	-4	-.011
2014-15		56	66	55	53	54	72	356	4	.011
2015-16		55	45	64	57	52	52	325	-31	-.087
2016-17		43	58	42	68	60	53	324	-1	-.003
2017-18		34	48	62	45	64	64	317	-7	-.022
2018-19		41	39	47	66	48	65	306	-18	-.056
2019-20		45	44	43	47	71	50	300	-17	-.054
2020-21		35	43	45	42	49	70	284	-16	-.053
2021-22		45	37	45	46	44	51	268	-16	-.056
2022-23		42	51	37	48	47	47	272	4	.015
2023-24		37	41	53	41	50	47	269	-3	-.011
2024-25	22	30	40	46	50	38	48	274	5	.019
2025-26	20	35	32	45	46	51	38	267	-7	-.026
2026-27*	18	33	37	31	45	45	52	261	-6	-.022

* Projected

SOUTH SCHOOL										
COMPARISON OF P2 ENROLLMENT - 1980-2025 ACTUAL AND 2026-2027 PROJECTED										
SCHOOL YEAR	TK	K	1	2	3	4	5	TOTAL TK-5	CHANGE	%
1980-81		21	36	31	31	41	51	211	-16	-.070
1981-82		22	26	39	31	35	49	202	-9	-.043
1982-83		29	25	32	45	37	37	205	3	.015
1983-84		30	34	32	34	45	40	215	10	.049
1984-85		35	34	35	40	35	44	223	8	.037
1985-86		32	53	45	37	40	41	248	25	.112
1986-87		52	33	47	46	37	39	254	6	.024
1987-88		60	58	30	52	50	38	288	34	.134
1988-89		55	63	52	37	53	48	308	20	.069
1989-90		75	56	69	56	35	59	350	42	.136
1990-91		41	61	44	57	58	38	299	-51	-.146
1991-92		34	41	53	35	56	54	273	-26	-.087
1992-93		31	42	39	49	30	57	248	-25	-.092
1993-94		52	33	48	39	47	34	253	5	.020
1994-95		40	49	33	50	40	52	264	11	.043
1995-96		38	44	49	36	50	42	259	-5	-.019
1996-97		36	40	45	45	39	51	256	-3	-.012
1997-98		40	38	44	47	44	42	255	-1	-.004
1998-99		39	39	34	51	43	46	252	-3	-.012
1999-00		36	44	42	39	50	44	255	3	.012
2000-01		44	36	45	47	36	45	253	-2	-.008
2001-02		30	46	42	43	46	37	244	-9	-.036
2002-03		39	31	51	41	44	44	250	6	.025
2003-04		35	40	37	51	45	43	251	1	.004
2004-05		36	38	49	38	54	46	261	10	.040
2005-06		55	38	39	50	42	54	278	17	.065
2006-07		35	56	36	39	53	44	263	-15	-.054
2007-08		47	40	56	37	38	52	270	7	.027
2008-09		47	53	39	59	43	42	283	13	.048
2009-10		40	45	49	48	62	44	288	5	.018
2010-11		34	44	46	49	48	63	284	-4	-.014
2011-12		37	36	44	48	48	48	261	-23	-.081
2012-13	9	29	44	34	48	49	50	263	2	.008
2013-14		44	32	43	39	45	50	253	-10	-.038
2014-15	15	36	43	30	45	43	45	257	4	.016
2015-16	14	35	33	43	30	43	43	241	-16	-.062
2016-17		51	37	33	44	28	42	235	-6	-.025
2017-18		36	35	35	36	45	23	210	-25	-.106
2018-19		28	39	37	36	37	45	222	12	.057
2019-20		33	31	43	41	34	37	219	-3	-.014
2020-21		30	39	33	45	40	33	220	1	.005
2021-22		35	38	41	42	46	39	241	21	0.095
2022-23	9	31	37	45	46	49	50	267	26	0.108
2023-24	16	29	29	35	45	45	48	247	-20	-0.075
2024-25	20	30	34	32	40	44	46	246	-1	-0.004
2025-26	21	37	30	36	37	38	46	245	-1	-0.004
2026-27*	20	32	38	31	39	41	40	241	-4	-0.016

* Projected

WEST SCHOOL											
COMPARISON OF P2 ENROLLMENT - 1980-2025 ACTUAL AND 2026-2027 PROJECTED											
SCHOOL YEAR	TK	K	1	2	3	4	5	TOTAL TK-5	CHANGE		%
1980-81		33	38	43	52	69	48	283	-31		-.099
1981-82		33	41	42	50	57	77	300	17		.060
1982-83		27	34	44	40	48	56	249	-51		-.170
1983-84		22	36	36	44	37	48	223	-26		-.104
1984-85		25	24	38	38	41	34	200	-23		-.103
1985-86		45	41	52	78	71	67	354	154		.770
1986-87		56	49	55	56	81	72	369	15		.042
1987-88		47	57	52	55	55	80	346	-23		-.062
1988-89		60	49	70	53	58	62	352	6		.017
1989-90		56	64	53	76	53	59	361	9		.026
1990-91		36	54	48	53	81	51	323	-38		-.105
1991-92		42	32	55	43	54	71	297	-26		-.080
1992-93		44	42	36	50	43	53	268	-29		-.098
1993-94		37	44	38	36	49	46	250	-18		-.067
1994-95		47	50	53	40	38	52	280	30		.120
1995-96		29	53	49	54	46	44	275	-5		-.018
1996-97		55	35	58	53	57	54	312	37		.135
1997-98		53	59	40	57	58	57	324	12		.038
1998-99		48	54	60	40	58	58	318	-6		-.019
1999-00		56	48	57	60	45	57	323	5		.016
2000-01		56	58	51	60	58	55	338	15		.046
2001-02		45	60	59	54	61	57	336	-2		-.006
2002-03		59	53	60	56	54	60	342	6		.018
2003-04		60	60	53	60	58	54	345	3		.009
2004-05		56	65	68	55	60	68	372	27		.078
2005-06		60	56	68	67	60	64	375	3		.008
2006-07		57	60	56	71	68	62	374	-1		-.003
2007-08		60	57	60	56	75	68	376	2		.005
2008-09		60	60	60	60	60	76	376	0		.000
2009-10		56	59	60	62	69	66	372	-4		-.011
2010-11		60	61	61	60	66	73	381	9		.024
2011-12		55	60	60	59	64	67	365	-16		-.042
2012-13		56	53	68	66	61	67	371	6		.016
2013-14	10	45	59	59	69	70	64	376	5		.013
2014-15		57	53	66	67	73	74	390	14		.037
2015-16		57	61	57	66	65	74	380	-10		-.026
2016-17		57	60	64	62	65	69	377	-3		-.008
2017-18		51	54	66	69	63	71	374	-3		-.008
2018-19		56	52	58	68	69	62	365	-9		-.024
2019-20		42	57	55	59	69	68	350	-15		-.041
2020-21		42	44	60	57	57	65	325	-25		-.071
2021-22		36	44	43	65	65	64	317	-8		-.025
2022-23	19	43	42	44	45	69	72	334	17		.054
2023-24	11	37	44	44	46	48	67	297	-37		-.111
2024-25	31	27	34	46	43	45	49	275	-22		-0.074
2025-26	20	44	30	35	46	50	48	273	-2		-0.007
2026-27*	20	27	42	30	37	47	49	252	-21		-0.077

* Projected

CROCKER SCHOOL COMPARISON OF P2 ENROLLMENT - 1980-2025 ACTUAL AND 2026-2027 PROJECTED						
SCHOOL YEAR	GRADE			TOTAL 6-8	CHANGE	%
	6	7	8			
1980-81	166	167	159	492	11	.023
1981-82	159	159	174	492	0	.000
1982-83	178	158	165	501	9	.018
1983-84	158	182	164	504	3	.006
1984-85	161	166	186	513	9	.018
1985-86	128	157	162	447	-66	-.129
1986-87	124	120	161	405	-42	-.094
1987-88	126	128	121	375	-30	-.074
1988-89	123	124	128	375	0	.000
1989-90	122	127	131	380	5	.013
1990-91	125	122	135	382	2	.005
1991-92	101	134	123	358	-24	-.063
1992-93	149	103	142	394	36	.101
1993-94	152	157	108	417	23	.058
1994-95	131	147	158	436	19	.046
1995-96	153	137	150	440	4	.009
1996-97	137	160	139	436	-4	-.009
1997-98	148	144	158	450	14	.032
1998-99	144	148	142	434	-16	-.036
1999-00	175	146	144	465	31	.071
2000-01	174	174	141	489	24	.052
2001-02	164	170	170	504	15	.031
2002-03	162	160	164	486	-18	-.036
2003-04	142	161	155	458	-28	-.058
2004-05	142	152	164	458	0	.000
2005-06	163	148	152	463	5	.011
2006-07	166	165	148	479	16	.035
2007-08	152	171	163	486	7	.015
2008-09	156	151	168	475	-11	-.023
2009-10	178	156	153	487	12	.025
2010-11	156	178	161	495	8	.016
2011-12	204	163	176	543	48	.097
2012-13	175	199	160	534	-9	-.017
2013-14	179	176	191	546	12	.022
2014-15	187	178	176	541	-5	-.009
2015-16	179	187	175	541	0	.000
2016-17	171	178	187	536	-5	-.009
2017-18	150	172	182	504	-32	-.060
2018-19	147	151	171	469	-35	-.069
2019-20	143	148	143	434	-35	-.075
2020-21	148	144	149	441	-28	-.060
2021-22	154	151	138	443	2	.005
2022-23	140	155	145	440	-3	-.007
2023-24	151	144	156	451	11	.025
2024-25	150	151	145	446	-5	-.011
2025-26	125	148	153	426	-20	-.045
2026-27*	121	129	150	400	-26	-.061

* Projected

HILLSBOROUGH CITY SCHOOL															
COMPARISON OF P2 ENROLLMENT - 1980-2025 ACTUAL AND 2026-2027 PROJECTED															
SCHOOL YEAR	TK	K	1	2	3	4	5	TOTAL TK-5	6	7	8	TOTAL 6-8	GRAND TOTAL	CHG.	%
1984-85		81	93	108	106	107	122	617	161	166	186	513	1,130	-20	-.020
1985-86		77	94	97	115	111	108	602	128	157	162	447	1,049	-81	-.072
1986-87		108	82	102	102	118	111	623	124	120	161	405	1,028	-21	-.020
1987-88		107	115	82	107	105	118	634	126	128	121	375	1,009	-19	-.018
1988-89		115	112	122	90	111	110	660	123	124	128	375	1,035	26	.026
1989-90		131	120	122	132	88	118	711	122	127	131	380	1,091	56	.054
1990-91		124	140	117	135	139	89	744	125	122	135	382	1,126	35	.032
1991-92		108	123	145	114	140	138	768	101	134	123	358	1,126	0	.000
1992-93		111	119	124	142	112	144	752	149	103	142	394	1,146	20	.018
1993-94		142	115	127	128	150	120	782	152	157	108	417	1,199	53	.046
1994-95		134	158	127	139	131	158	847	131	147	158	436	1,283	84	.070
1995-96		121	153	162	134	139	142	851	153	137	150	440	1,291	8	.006
1996-97		131	131	164	166	138	147	877	137	160	139	436	1,313	22	.017
1997-98		122	145	140	162	179	142	890	148	144	158	450	1,340	27	.021
1998-99		127	127	148	151	159	181	893	144	148	142	434	1,327	-13	-.010
1999-00		142	140	134	159	160	165	900	175	146	144	465	1,365	38	.029
2000-01		152	146	146	145	160	165	914	174	174	141	489	1,403	38	.028
2001-02		125	156	158	149	150	160	898	164	170	170	504	1,402	-1	-.001
2002-03		143	134	165	152	152	149	895	162	160	164	486	1,381	-21	-.015
2003-04		151	147	141	163	160	150	912	142	161	155	458	1,370	-11	-.008
2004-05		136	158	161	144	169	172	940	142	152	164	458	1,398	28	.020
2005-06		169	139	164	161	157	168	958	163	148	152	463	1,421	23	.016
2006-07		145	173	138	170	167	162	955	166	165	148	479	1,434	13	.009
2007-08		151	149	182	136	178	163	959	152	171	163	486	1,445	11	.008
2008-09		157	160	158	190	148	182	995	156	151	168	475	1,470	25	.017
2009-10		154	163	164	169	200	154	1004	178	156	153	487	1,491	21	.014
2010-11		134	168	174	173	177	205	1031	156	178	161	495	1,526	35	.023
2011-12		140	147	171	174	181	183	996	204	163	176	543	1,539	13	.009
2012-13	9	133	145	154	183	180	186	990	175	199	160	534	1,524	-15	-.010
2013-14	10	151	142	151	160	184	183	981	179	176	191	546	1,527	3	.002
2014-15	15	149	162	151	165	170	191	1003	187	178	176	541	1,544	17	.011
2015-16	14	147	139	164	153	160	169	946	179	187	175	541	1,487	-57	-.037
2016-17	0	151	155	139	174	153	164	936	171	178	187	536	1,472	-15	-.010
2017-18	0	121	137	163	150	172	158	901	150	172	182	504	1,405	-67	-.046
2018-19	0	134	127	144	156	174	149	884	147	151	171	469	1,353	-52	-.037
2019-20	0	120	132	141	147	174	155	869	143	148	143	434	1,303	-50	-.037
2020-21	0	107	126	138	144	146	168	829	148	144	149	441	1,270	-33	-.025
2021-22	0	116	119	129	153	155	154	826	154	151	138	443	1,269	-1	-0.001
2022-23	28	116	130	126	139	165	169	873	140	155	145	440	1,313	44	.035
2023-24	27	103	114	132	132	143	162	813	151	144	156	451	1,264	-49	-0.037
2024-25	73	87	108	124	133	127	143	795	150	151	145	446	1,241	-23	-0.018
2025-26	61	116	92	116	129	139	132	785	125	148	153	426	1,211	-30	-0.024
2026-27*	58	92	117	92	121	133	141	754	121	129	150	400	1,154	-57	-0.047

* Projected

Gr. TK-3 480

Gr. 4-6 395 Gr. 7-8 279

HILLSBOROUGH CITY SCHOOL DISTRICT
2026-27 BUDGET

AVERAGE DAILY ATTENDANCE COMPARISON PER P-2

<u>GRADE</u>	<u>2026-27 Projected</u>	<u>2025-26 P2</u>	<u>2024-25 P2</u>	<u>2023-24 P2</u>	<u>2022-23 P2</u>	<u>2021-22 P2</u>	<u>2020-21 P-2</u>	<u>2019-20 P-2</u>	<u>2018-19 P-2</u>	<u>2017-18 P-2</u>	<u>2016-17 P-2</u>
TK - 3	459	490	497	483	504	491	511	511	544	546	599
4 - 6	379	380	406	438	446	443	453	453	452	463	468
7 - 8	267	290	283	288	283	276	277	277	308	339	353
<u>Special Education - NPS</u>											
TK - 3	0	0	2	2	1	1	1	1	1	1	0
4 - 6	1	2	0	0	0	1	1	1	1	2	2
7 - 8	0	0	0	0	1	1	1	1	1	4	0
TOTAL DISTRICT A.D.A.	1,106	1,162	1,188	1,211	1,235	1,212	1,244	1,244	1,307	1,354	1,423

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 300 El Cerrito Ave, Hillsborough, CA 94010

Date: 5/29/2026

Adoption Date: 6/16/2026

Signed: 

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Ana de Arce

Title: Superintendent

Public Hearing:

Place: 545 Eucalyptus Ave, Hillsborough, CA 94010

Date: 6/3/2026

Time: 6pm

Contact person for additional information on the budget reports:

Name: Joyce Shen

Title: Chief Business Official

Telephone: (650) 342-5193

E-mail: jshen@hcsdk8.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

**Budget, July 1
FINANCIAL REPORTS
2026-27 Budget
School District Certification**

41 68908 0000000
Form CB
H8BZ222FXM(2026-27)

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

Budget, July 1
FINANCIAL REPORTS
2026-27 Budget
School District Certification

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Annual Certification Regarding Self-Insured Workers' Compensation Claims

Pursuant to *Education Code* Section 42141, if a school district, either individually or as a member of a joint powers agency (JPA), is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

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

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

☒ This school district is self-insured for workers' compensation claims through the JPA identified below:

San Mateo County School Insurance Group

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

Signature (Original signature required)



Signature of Clerk/Secretary of the Governing Board

06/16/2026

Date of Meeting (Format: MM/DD/YYYY)

Ana de Arce

Printed Name

Superintendent

Title

For additional information on this certification, please contact:

Joyce Shen

Name

Chief Business Official

Title

jshen@hcsdk8.org

Email

(650) 342-5193

Telephone

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2025-26 Estimated Actuals	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	

L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	29,468,124.32	1,093,509.36	30,561,633.68	30,507,085.69	1,112,426.89	31,619,512.58	3.5%
2) Federal Revenue		8100-8299	0.00	355,667.95	355,667.95	0.00	332,506.85	332,506.85	-6.5%
3) Other State Revenue		8300-8599	349,361.32	2,669,850.84	3,019,212.16	371,442.38	2,370,477.24	2,741,919.62	-9.2%
4) Other Local Revenue		8600-8799	4,580,940.50	3,334,938.68	7,915,879.18	4,651,287.54	3,295,136.16	7,946,423.70	0.4%
5) TOTAL, REVENUES			34,398,426.14	7,453,966.83	41,852,392.97	35,529,815.61	7,110,547.14	42,640,362.75	1.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	14,215,398.78	4,579,527.89	18,794,926.67	14,162,699.82	4,397,985.54	18,560,685.36	-1.2%
2) Classified Salaries		2000-2999	2,773,946.46	2,550,366.06	5,324,312.52	2,671,790.06	2,476,335.44	5,148,125.50	-3.3%
3) Employee Benefits		3000-3999	5,624,019.95	4,394,195.97	10,018,215.92	5,569,300.53	4,535,534.77	10,104,835.30	0.9%
4) Books and Supplies		4000-4999	875,346.48	343,683.43	1,219,029.91	1,226,476.21	349,824.31	1,576,300.52	29.3%
5) Services and Other Operating Expenditures		5000-5999	2,607,556.42	1,989,997.37	4,597,553.79	3,247,697.27	1,874,905.86	5,122,603.13	11.4%
6) Capital Outlay		6000-6999	57,372.10	81,455.32	138,827.42	14,728.68	82,000.00	96,728.68	-30.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	62,285.35	40,000.00	102,285.35	62,285.35	40,000.00	102,285.35	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,215,925.54	13,979,226.04	40,195,151.58	26,954,977.92	13,756,585.92	40,711,563.84	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,182,500.60	(6,525,259.21)	1,657,241.39	8,574,837.69	(6,646,038.78)	1,928,798.91	16.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
b) Transfers Out		7600-7629	170,732.76	0.00	170,732.76	137,000.00	0.00	137,000.00	-19.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,783,293.47)	6,783,293.47	0.00	(6,463,838.83)	6,463,838.83	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,874,026.23)	6,783,293.47	(90,732.76)	(6,520,838.83)	6,463,838.83	(57,000.00)	-37.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,308,474.37	258,034.26	1,566,508.63	2,053,998.86	(182,199.95)	1,871,798.91	19.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,209,377.57	676,022.18	6,885,399.75	7,517,851.94	934,056.44	8,451,908.38	22.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			6,209,377.57	676,022.18	6,885,399.75	7,517,851.94	934,056.44	8,451,908.38	22.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,209,377.57	676,022.18	6,885,399.75	7,517,851.94	934,056.44	8,451,908.38	22.8%
2) Ending Balance, June 30 (E + F1e)			7,517,851.94	934,056.44	8,451,908.38	9,571,850.80	751,856.49	10,323,707.29	22.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	136,671.01	0.00	136,671.01	136,671.01	0.00	136,671.01	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	951,178.54	951,178.54	0.00	776,691.71	776,691.71	-18.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	386,270.83	0.00	386,270.83	386,270.83	0.00	386,270.83	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,421,953.06	0.00	2,421,953.06	2,450,913.83	0.00	2,450,913.83	1.2%
Unassigned/Unappropriated Amount		9790	4,567,957.04	(17,122.10)	4,550,834.94	6,592,995.13	(24,835.22)	6,568,159.91	44.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	17,113,719.59	(5,344,449.28)	11,769,270.31				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	100.00	29,253.94	29,353.94				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	2,818.62	0.00	2,818.62				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	2,196.78	0.00	2,196.78				
3) Accounts Receivable		9200	2,351.22	288,611.78	290,963.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	136,671.01	0.00	136,671.01				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			17,262,857.22	(5,026,583.56)	12,236,273.66				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	3,133,339.74	(349.68)	3,132,990.06				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			3,133,339.74	(349.68)	3,132,990.06				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			14,129,517.48	(5,026,233.88)	9,103,283.60				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	172,044.00	0.00	172,044.00	172,044.00	0.00	172,044.00	0.0%
Education Protection Account State Aid - Current Year		8012	242,266.00	0.00	242,266.00	242,266.00	0.00	242,266.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	67,047.00	0.00	67,047.00	67,047.00	0.00	67,047.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	27,912,953.00	0.00	27,912,953.00	29,136,756.74	0.00	29,136,756.74	4.4%
Unsecured Roll Taxes		8042	1,099,883.62	0.00	1,099,883.62	928,971.95	0.00	928,971.95	-15.5%
Prior Years' Taxes		8043	(26,069.30)	0.00	(26,069.30)	(40,000.00)	0.00	(40,000.00)	53.4%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			29,468,124.32	0.00	29,468,124.32	30,507,085.69	0.00	30,507,085.69	3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,093,509.36	1,093,509.36	0.00	1,112,426.89	1,112,426.89	1.7%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			29,468,124.32	1,093,509.36	30,561,633.68	30,507,085.69	1,112,426.89	31,619,512.58	3.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	286,553.84	286,553.84	0.00	280,833.53	280,833.53	-2.0%
Special Education Discretionary Grants		8182	0.00	40,234.11	40,234.11	0.00	23,716.32	23,716.32	-41.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		18,880.00	18,880.00		17,957.00	17,957.00	-4.9%
Title III, Immigrant Student Program	4201	8290		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	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	355,667.95	355,667.95	0.00	332,506.85	332,506.85	-6.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		25,736.24	25,736.24		25,736.24	25,736.24	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	1,828.41	1,828.41	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	46,466.00	0.00	46,466.00	46,466.00	0.00	46,466.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	235,099.94	109,356.13	344,456.07	252,000.00	105,000.00	357,000.00	3.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		3,000.00	3,000.00		1,000.00	1,000.00	-66.7%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		157,486.00	157,486.00		157,486.00	157,486.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	67,795.38	2,372,444.06	2,440,239.44	72,976.38	2,081,255.00	2,154,231.38	-11.7%
TOTAL, OTHER STATE REVENUE			349,361.32	2,669,850.84	3,019,212.16	371,442.38	2,370,477.24	2,741,919.62	-9.2%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roil		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roil		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	2,640,244.73	2,640,244.73	0.00	2,640,000.00	2,640,000.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	227,502.73	0.00	227,502.73	227,502.73	0.00	227,502.73	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	202,495.06	202,495.06	0.00	203,660.56	203,660.56	0.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	355,107.53	0.00	355,107.53	342,409.25	0.00	342,409.25	-3.6%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,998,330.24	492,198.89	4,490,529.13	4,081,375.56	451,475.60	4,532,851.16	0.9%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,580,940.50	3,334,938.68	7,915,879.18	4,651,287.54	3,295,136.16	7,946,423.70	0.4%
TOTAL, REVENUES			34,398,426.14	7,453,966.83	41,852,392.97	35,529,815.61	7,110,547.14	42,640,362.75	1.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	10,858,397.65	4,226,145.51	15,084,543.16	10,767,522.63	4,050,772.43	14,818,295.06	-1.8%
Certificated Pupil Support Salaries		1200	1,156,357.73	95,255.90	1,251,613.63	1,165,382.30	87,802.00	1,253,184.30	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,200,643.40	258,126.48	2,458,769.88	2,229,794.89	259,411.11	2,489,206.00	1.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			14,215,398.78	4,579,527.89	18,794,926.67	14,162,699.82	4,397,985.54	18,560,685.36	-1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	399,050.19	1,984,476.24	2,383,526.43	378,168.75	1,904,992.51	2,283,161.26	-4.2%
Classified Support Salaries		2200	803,455.00	223,420.91	1,026,875.91	755,688.19	227,085.52	982,773.71	-4.3%
Classified Supervisors' and Administrators' Salaries		2300	391,419.50	237,171.24	628,590.74	371,672.64	238,212.38	609,885.02	-3.0%
Clerical, Technical and Office Salaries		2400	1,180,021.77	105,297.67	1,285,319.44	1,166,260.48	106,045.03	1,272,305.51	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,773,946.46	2,550,366.06	5,324,312.52	2,671,790.06	2,476,335.44	5,148,125.50	-3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,670,815.03	2,603,343.97	5,274,159.00	2,652,389.78	2,705,596.48	5,357,986.26	1.6%
PERS		3201-3202	752,775.27	645,984.08	1,398,759.35	718,514.72	614,554.62	1,333,069.34	-4.7%
OASDI/Medicare/Alternative		3301-3302	419,678.01	255,471.21	675,149.22	400,265.38	239,365.24	639,630.62	-5.3%
Health and Welfare Benefits		3401-3402	1,313,987.27	727,015.88	2,041,003.15	1,352,327.23	819,609.91	2,171,937.14	6.4%
Unemployment Insurance		3501-3502	8,511.61	3,559.34	12,070.95	8,022.99	3,322.69	11,345.68	-6.0%
Workers' Compensation		3601-3602	191,100.57	77,927.75	269,028.32	175,062.85	73,145.97	248,208.82	-7.7%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OPEB, Allocated		3701-3702	161,698.09	37,329.26	199,027.35	172,581.73	39,782.54	212,364.27	6.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	105,454.10	43,564.48	149,018.58	90,135.85	40,157.32	130,293.17	-12.6%
TOTAL, EMPLOYEE BENEFITS			5,624,019.95	4,394,195.97	10,018,215.92	5,569,300.53	4,535,534.77	10,104,835.30	0.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	33,335.83	33,335.83	0.00	75,001.04	75,001.04	125.0%
Books and Other Reference Materials		4200	36,508.93	1,446.96	37,955.89	30,680.35	0.00	30,680.35	-19.2%
Materials and Supplies		4300	598,969.28	211,973.96	810,943.24	1,027,744.05	214,526.34	1,242,270.39	53.2%
Noncapitalized Equipment		4400	239,868.27	96,926.68	336,794.95	168,051.81	60,296.93	228,348.74	-32.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			875,346.48	343,683.43	1,219,029.91	1,226,476.21	349,824.31	1,576,300.52	29.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	442,330.00	442,330.00	0.00	295,000.00	295,000.00	-33.3%
Travel and Conferences		5200	35,667.14	35,511.88	71,179.02	45,284.99	43,837.05	89,122.04	25.2%
Dues and Memberships		5300	31,982.24	3,249.74	35,231.98	31,779.04	2,924.00	34,703.04	-1.5%
Insurance		5400 - 5499	396,165.00	0.00	396,165.00	400,000.00	0.00	400,000.00	1.0%
Operations and Housekeeping Services		5500	739,229.28	0.00	739,229.28	739,229.28	0.00	739,229.28	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	124,743.89	184,125.09	308,868.98	119,168.39	182,597.19	301,765.58	-2.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	1,178,724.04	1,324,780.66	2,503,504.70	1,810,070.74	1,350,547.62	3,160,618.36	26.2%
Communications		5900	101,044.83	0.00	101,044.83	102,164.83	0.00	102,164.83	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,607,556.42	1,989,997.37	4,597,553.79	3,247,697.27	1,874,905.86	5,122,603.13	11.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	0.00	0.0%
Equipment		6400	57,372.10	81,455.32	138,827.42	14,728.68	82,000.00	96,728.68	-30.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CAPITAL OUTLAY			57,372.10	81,455.32	138,827.42	14,728.68	82,000.00	96,728.68	-30.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	62,285.35	0.00	62,285.35	62,285.35	0.00	62,285.35	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			62,285.35	40,000.00	102,285.35	62,285.35	40,000.00	102,285.35	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,215,925.54	13,979,226.04	40,195,151.58	26,954,977.92	13,756,585.92	40,711,563.84	1.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	67,910.74	0.00	67,910.74	35,000.00	0.00	35,000.00	-48.5%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	102,822.02	0.00	102,822.02	102,000.00	0.00	102,000.00	-0.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			170,732.76	0.00	170,732.76	137,000.00	0.00	137,000.00	-19.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,783,293.47)	6,783,293.47	0.00	(6,463,838.83)	6,463,838.83	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,783,293.47)	6,783,293.47	0.00	(6,463,838.83)	6,463,838.83	0.00	0.0%

Hillsborough City Elementary
San Mateo County

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

41 68908 000000C
Form 01
H8BZ22ZFXM(2026-27

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(6,874,026.23)	6,783,293.47	(90,732.76)	(6,520,838.83)	6,463,838.83	(57,000.00)	-37.2%

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

41 68908 000000C
Form 01
H8BZ22ZFXM(2026-27

			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	29,468,124.32	1,093,509.36	30,561,633.68	30,507,085.69	1,112,426.89	31,619,512.58	3.5%
2) Federal Revenue		8100-8299	0.00	355,667.95	355,667.95	0.00	332,506.85	332,506.85	-6.5%
3) Other State Revenue		8300-8599	349,361.32	2,669,850.84	3,019,212.16	371,442.38	2,370,477.24	2,741,919.62	-9.2%
4) Other Local Revenue		8600-8799	4,580,940.50	3,334,938.68	7,915,879.18	4,651,287.54	3,295,136.16	7,946,423.70	0.4%
5) TOTAL, REVENUES			34,398,426.14	7,453,966.83	41,852,392.97	35,529,815.61	7,110,547.14	42,640,362.75	1.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	15,686,542.26	11,511,133.32	27,197,675.58	16,617,294.72	11,348,077.52	27,965,372.24	2.8%
2) Instruction - Related Services	2000-2999		3,202,108.60	717,778.74	3,919,887.34	3,233,013.96	720,391.35	3,953,405.31	0.9%
3) Pupil Services	3000-3999		1,494,454.61	491,581.78	1,986,036.39	1,479,296.88	435,161.04	1,914,457.92	-3.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		277,661.48	15,997.00	293,658.48	246,105.64	16,790.00	262,895.64	-10.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,974,832.40	40,410.00	3,015,242.40	2,908,940.75	42,411.00	2,951,351.75	-2.1%
8) Plant Services	8000-8999		2,518,040.84	1,162,325.20	3,680,366.04	2,408,040.62	1,153,755.01	3,561,795.63	-3.2%
9) Other Outgo	9000-9999		62,285.35	40,000.00	102,285.35	62,285.35	40,000.00	102,285.35	0.0%
10) TOTAL, EXPENDITURES			26,215,925.54	13,979,226.04	40,195,151.58	26,954,977.92	13,756,585.92	40,711,563.84	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,182,500.60	(6,525,259.21)	1,657,241.39	8,574,837.69	(6,646,038.78)	1,928,798.91	16.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
b) Transfers Out	7600-7629		170,732.76	0.00	170,732.76	137,000.00	0.00	137,000.00	-19.8%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(6,783,293.47)	6,783,293.47	0.00	(6,463,838.83)	6,463,838.83	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,874,026.23)	6,783,293.47	(90,732.76)	(6,520,838.83)	6,463,838.83	(57,000.00)	-37.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,308,474.37	258,034.26	1,566,508.63	2,053,998.86	(182,199.95)	1,871,798.91	19.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		6,209,377.57	676,022.18	6,885,399.75	7,517,851.94	934,056.44	8,451,908.38	22.8%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,209,377.57	676,022.18	6,885,399.75	7,517,851.94	934,056.44	8,451,908.38	22.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,209,377.57	676,022.18	6,885,399.75	7,517,851.94	934,056.44	8,451,908.38	22.8%
2) Ending Balance, June 30 (E + F1e)			7,517,851.94	934,056.44	8,451,908.38	9,571,850.80	751,856.49	10,323,707.29	22.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	136,671.01	0.00	136,671.01	136,671.01	0.00	136,671.01	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	951,178.54	951,178.54	0.00	776,691.71	776,691.71	-18.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	386,270.83	0.00	386,270.83	386,270.83	0.00	386,270.83	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,421,953.06	0.00	2,421,953.06	2,450,913.83	0.00	2,450,913.83	1.2%
Unassigned/Unappropriated Amount		9790	4,567,957.04	(17,122.10)	4,550,834.94	6,592,995.13	(24,835.22)	6,568,159.91	44.3%

Hillsborough City Elementary
San Mateo County

Budget, July 1
General Fund
Exhibit: Restricted Balance Detail

41 68908 0000000
Form 01
H8BZ22ZFXM(2026-27)

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6019	Student Support and Professional Development Discretionary Block Grant	372,157.00	338,157.00
6300	Lottery: Instructional Materials	146,091.77	68,928.93
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	252,553.91	258,112.73
7435	Learning Recovery Emergency Block Grant	5,283.00	0.00
7810	Other Restricted State	0.00	3,144.33
8210	Student Activity Funds	29,253.94	29,253.94
9010	Other Restricted Local	145,838.92	79,094.78
Total, Restricted Balance		951,178.54	776,691.71

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	96,992.56	57,960.26	-40.2%
3) Other State Revenue		8300-8599	638,713.29	658,713.29	3.1%
4) Other Local Revenue		8600-8799	70.00	(3,500.00)	-5,100.0%
5) TOTAL, REVENUES			735,775.85	713,173.55	-3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	178,683.39	171,098.82	-4.2%
3) Employee Benefits		3000-3999	109,850.00	112,384.42	2.3%
4) Books and Supplies		4000-4999	4,500.00	4,500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	534,919.60	534,919.60	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			827,952.99	822,902.84	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(92,177.14)	(109,729.29)	19.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	102,822.02	102,000.00	-0.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			102,822.02	102,000.00	-0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,644.88	(7,729.29)	-172.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	652.82	11,297.70	1,630.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			652.82	11,297.70	1,630.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			652.82	11,297.70	1,630.6%
2) Ending Balance, June 30 (E + F1e)			11,297.70	3,568.41	-68.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,297.70	3,568.41	-68.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(166,292.80)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(166,292.80)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(166,292.80)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	96,992.56	57,960.26	-40.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			96,992.56	57,960.26	-40.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	638,713.29	658,713.29	3.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			638,713.29	658,713.29	3.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	70.00	(3,500.00)	-5,100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70.00	(3,500.00)	-5,100.0%
TOTAL, REVENUES			735,775.85	713,173.55	-3.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	87,485.01	74,868.63	-14.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	91,198.38	96,230.19	5.5%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			178,683.39	171,098.82	-4.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	48,333.79	45,170.07	-6.5%
OASDI/Medicare/Alternative		3301-3302	11,895.34	11,247.03	-5.5%
Health and Welfare Benefits		3401-3402	46,072.24	53,069.56	15.2%
Unemployment Insurance		3501-3502	80.75	73.52	-9.0%
Workers' Compensation		3601-3602	2,162.71	1,798.00	-16.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,305.17	1,026.24	-21.4%
TOTAL, EMPLOYEE BENEFITS			109,850.00	112,384.42	2.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,500.00	4,500.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,500.00	4,500.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	400.00	400.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	534,519.60	534,519.60	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			534,919.60	534,919.60	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			827,952.99	822,902.84	-0.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	102,822.02	102,000.00	-0.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			102,822.02	102,000.00	-0.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			102,822.02	102,000.00	-0.8%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	96,992.56	57,960.26	-40.2%
3) Other State Revenue		8300-8599	638,713.29	658,713.29	3.1%
4) Other Local Revenue		8600-8799	70.00	(3,500.00)	-5,100.0%
5) TOTAL, REVENUES			735,775.85	713,173.55	-3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		827,952.99	822,902.84	-0.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			827,952.99	822,902.84	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(92,177.14)	(109,729.29)	19.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	102,822.02	102,000.00	-0.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			102,822.02	102,000.00	-0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,644.88	(7,729.29)	-172.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	652.82	11,297.70	1,630.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			652.82	11,297.70	1,630.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			652.82	11,297.70	1,630.6%
2) Ending Balance, June 30 (E + F1e)			11,297.70	3,568.41	-68.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,297.70	3,568.41	-68.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	11,297.70	3,568.41
Total, Restricted Balance		11,297.70	3,568.41

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,524.95	27,000.00	5.8%
5) TOTAL, REVENUES			25,524.95	27,000.00	5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,524.95	27,000.00	5.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,524.95	27,000.00	5.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	647,557.87	673,082.82	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			647,557.87	673,082.82	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			647,557.87	673,082.82	3.9%
2) Ending Balance, June 30 (E + F1e)			673,082.82	700,082.82	4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	673,082.82	700,082.82	4.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	666,712.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			666,712.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			666,712.90		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,524.95	27,000.00	5.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,524.95	27,000.00	5.8%
TOTAL, REVENUES			25,524.95	27,000.00	5.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,524.95	27,000.00	5.8%
5) TOTAL, REVENUES			25,524.95	27,000.00	5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,524.95	27,000.00	5.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,524.95	27,000.00	5.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	647,557.87	673,082.82	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			647,557.87	673,082.82	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			647,557.87	673,082.82	3.9%
2) Ending Balance, June 30 (E + F1e)			673,082.82	700,082.82	4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	673,082.82	700,082.82	4.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	69,354.06	75,000.00	8.1%
5) TOTAL, REVENUES			69,354.06	75,000.00	8.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			69,354.06	75,000.00	8.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	67,910.74	35,000.00	-48.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			67,910.74	35,000.00	-48.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			137,264.80	110,000.00	-19.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,732,634.85	1,869,899.65	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,732,634.85	1,869,899.65	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,732,634.85	1,869,899.65	7.9%
2) Ending Balance, June 30 (E + F1e)			1,869,899.65	1,979,899.65	5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,869,899.65	1,979,899.65	5.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,852,661.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,852,661.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,852,661.84		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	69,354.06	75,000.00	8.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			69,354.06	75,000.00	8.1%
TOTAL, REVENUES			69,354.06	75,000.00	8.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	67,910.74	35,000.00	-48.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			67,910.74	35,000.00	-48.5%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			67,910.74	35,000.00	-48.5%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	69,354.06	75,000.00	8.1%
5) TOTAL, REVENUES			69,354.06	75,000.00	8.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			69,354.06	75,000.00	8.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	67,910.74	35,000.00	-48.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			67,910.74	35,000.00	-48.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			137,264.80	110,000.00	-19.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,732,634.85	1,869,899.65	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,732,634.85	1,869,899.65	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,732,634.85	1,869,899.65	7.9%
2) Ending Balance, June 30 (E + F1e)			1,869,899.65	1,979,899.65	5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,869,899.65	1,979,899.65	5.9%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,101,069.03	529,149.67	-74.8%
5) TOTAL, REVENUES			2,101,069.03	529,149.67	-74.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	22,799.59	24,057.55	5.5%
3) Employee Benefits		3000-3999	10,931.64	8,815.32	-19.4%
4) Books and Supplies		4000-4999	466.96	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	226,300.39	30,000.00	-86.7%
6) Capital Outlay		6000-6999	33,512,551.20	33,540,000.00	0.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,773,049.78	33,602,872.87	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,671,980.75)	(33,073,723.20)	4.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	31,727,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,727,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,019.25	(33,073,723.20)	-60,213.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,375,242.22	50,430,261.47	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,375,242.22	50,430,261.47	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,375,242.22	50,430,261.47	0.1%
2) Ending Balance, June 30 (E + F1e)			50,430,261.47	17,356,538.27	-65.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,430,261.47	17,356,538.27	-65.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	55,898,203.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			55,898,203.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,900.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,900.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			55,893,303.06		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,101,069.03	529,149.67	-74.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,101,069.03	529,149.67	-74.8%
TOTAL, REVENUES			2,101,069.03	529,149.67	-74.8%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,799.59	24,057.55	5.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,799.59	24,057.55	5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,112.59	6,351.20	3.9%
OASDI/Medicare/Alternative		3301-3302	1,485.73	1,444.93	-2.7%
Health and Welfare Benefits		3401-3402	3,085.39	758.44	-75.4%
Unemployment Insurance		3501-3502	9.74	9.44	-3.1%
Workers' Compensation		3601-3602	238.19	251.31	5.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,931.64	8,815.32	-19.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	466.96	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			466.96	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	226,300.39	30,000.00	-86.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			226,300.39	30,000.00	-86.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	30,508,184.91	33,065,000.00	8.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,004,366.29	475,000.00	-84.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			33,512,551.20	33,540,000.00	0.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			33,773,049.78	33,602,872.87	-0.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	31,727,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			31,727,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			31,727,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,101,069.03	529,149.67	-74.8%
5) TOTAL, REVENUES			2,101,069.03	529,149.67	-74.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		33,773,049.78	33,602,872.87	-0.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			33,773,049.78	33,602,872.87	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(31,671,980.75)	(33,073,723.20)	4.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	31,727,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,727,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,019.25	(33,073,723.20)	-60,213.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,375,242.22	50,430,261.47	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,375,242.22	50,430,261.47	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,375,242.22	50,430,261.47	0.1%
2) Ending Balance, June 30 (E + F1e)			50,430,261.47	17,356,538.27	-65.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,430,261.47	17,356,538.27	-65.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	50,430,261.47	17,356,538.27
Total, Restricted Balance		50,430,261.47	17,356,538.27

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	194,944.29	195,000.00	0.0%
5) TOTAL, REVENUES			194,944.29	195,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	122,392.44	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			122,392.44	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			72,551.85	195,000.00	168.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			72,551.85	195,000.00	168.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,925.30	153,477.15	89.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,925.30	153,477.15	89.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,925.30	153,477.15	89.7%
2) Ending Balance, June 30 (E + F1e)			153,477.15	348,477.15	127.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	153,477.15	348,477.15	127.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	131,038.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			131,038.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			131,038.06		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,944.29	5,000.00	1.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	190,000.00	190,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			194,944.29	195,000.00	0.0%
TOTAL, REVENUES			194,944.29	195,000.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	122,392.44	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			122,392.44	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			122,392.44	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	194,944.29	195,000.00	0.0%
5) TOTAL, REVENUES			194,944.29	195,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		122,392.44	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			122,392.44	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			72,551.85	195,000.00	168.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			72,551.85	195,000.00	168.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,925.30	153,477.15	89.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,925.30	153,477.15	89.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,925.30	153,477.15	89.7%
2) Ending Balance, June 30 (E + F1e)			153,477.15	348,477.15	127.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	153,477.15	348,477.15	127.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	153,477.15	348,477.15
Total, Restricted Balance		153,477.15	348,477.15

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	89,187.45	89,200.00	0.0%
5) TOTAL, REVENUES			89,187.45	89,200.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			89,187.45	89,200.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,000.00)	(80,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,187.45	9,200.00	0.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	300,166.69	309,354.14	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			300,166.69	309,354.14	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			300,166.69	309,354.14	3.1%
2) Ending Balance, June 30 (E + F1e)			309,354.14	318,554.14	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	309,354.14	318,554.14	3.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	214,049.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	299,043.00		
10) TOTAL, ASSETS			513,092.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	285,824.00		
2) TOTAL, DEFERRED INFLOWS			285,824.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			227,268.85		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	80,000.00	80,000.00	0.0%
Interest		8660	9,187.45	9,200.00	0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			89,187.45	89,200.00	0.0%
TOTAL, REVENUES			89,187.45	89,200.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	80,000.00	80,000.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,000.00)	(80,000.00)	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	89,187.45	89,200.00	0.0%
5) TOTAL, REVENUES			89,187.45	89,200.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			89,187.45	89,200.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,000.00)	(80,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,187.45	9,200.00	0.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	300,166.69	309,354.14	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			300,166.69	309,354.14	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			300,166.69	309,354.14	3.1%
2) Ending Balance, June 30 (E + F1e)			309,354.14	318,554.14	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	309,354.14	318,554.14	3.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,462,225.58	11,462,225.58	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,462,225.58	11,462,225.58	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,462,225.58	11,462,225.58	0.0%
2) Ending Balance, June 30 (E + F1e)			11,462,225.58	11,462,225.58	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,462,225.58	11,462,225.58	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,462,225.58	11,462,225.58	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,462,225.58	11,462,225.58	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,462,225.58	11,462,225.58	0.0%
2) Ending Balance, June 30 (E + F1e)			11,462,225.58	11,462,225.58	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,462,225.58	11,462,225.58	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	11,462,225.58	11,462,225.58
Total, Restricted Balance		11,462,225.58	11,462,225.58

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,161.56	1,161.56	1,161.56	1,105.97	1,105.97	1,105.97
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,161.56	1,161.56	1,161.56	1,105.97	1,105.97	1,105.97
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,161.56	1,161.56	1,161.56	1,105.97	1,105.97	1,105.97
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

41 68908 0000000
Form SIAB
H8BZ22ZFXM(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					80,000.00	137,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					102,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

41 68908 0000000
Form SIAB
H8BZ22ZFXM(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					35,000.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	80,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

41 68908 0000000
Form SIAB
H8BZ22ZFXM(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	217,000.00	217,000.00		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:			JUNE							
A. BEGINNING CASH			8,696,149.30	9,229,714.52	12,377,608.99	9,060,132.78	9,534,431.43	2,442,684.98	13,938,670.16	13,818,984.89
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	11,699.00
Property Taxes	8020-8079					1,040,759.91	1,381,846.81	13,517,401.55	1,947,152.62	
Miscellaneous Funds	8080-8099							473,629.21		
Federal Revenue	8100-8299							17,337.00		
Other State Revenue	8300-8599		105,207.00	57,577.24	196,791.27	1,828,419.13	56,462.98	92,820.79	51,492.81	110,241.00
Other Local Revenue	8600-8799		453,469.84		191,134.20	1,487,518.75	94,098.99	1,447,347.78	1,658,061.48	37,958.71
Interfund Transfers In	8900-8929					80,000.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			596,180.84	71,687.24	474,786.47	4,462,504.79	1,532,408.78	15,609,590.33	3,667,029.91	159,898.71
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		230,227.44	204,593.49	1,812,586.44	1,812,586.44	1,812,586.44	1,812,586.44	1,812,586.44	1,812,586.44
Classified Salaries	2000-2999		273,911.52	357,590.43	451,662.36	451,662.36	451,662.36	451,662.36	451,662.36	451,662.35
Employee Benefits	3000-3999		179,413.45	223,514.26	970,190.76	970,190.76	970,190.76	970,190.76	970,190.76	970,190.76
Books and Supplies	4000-4999		185,264.80	153,631.56	130,849.93	199,728.73	50,326.82	78,474.93	74,890.20	89,933.61
Services	5000-5999		860,482.94	470,531.28	296,456.22	501,018.40	340,739.43	435,840.85	324,980.26	265,625.47
Capital Outlay	6000-6999		96,728.68							
Other Outgo	7000-7499			4,065.80	4,065.80	4,065.80	4,065.80	4,065.80	4,065.80	12,891.47
Interfund Transfers Out	7600-7629							35,000.00		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,826,028.83	1,413,926.82	3,665,811.51	3,939,252.49	3,629,571.61	3,787,821.14	3,638,375.82	3,602,890.10
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	39,394.65	93.67	700.00	(823.58)	(2,373.96)	(1,891.55)	(7,907.59)	6,698.15	(6,173.34)
Accounts Receivable	9200-9299	283,098.08	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									
Stores	9320									
Prepaid Expenditures	9330	136,671.01	(23,180.27)	(15,553.08)		146,639.93		22,213.00	(12,287.48)	(25,132.34)
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		459,163.74	108,692.85	288,596.57	88,821.45	179,489.08	16,608.45	(73,169.54)	4,545.67	(31,305.68)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,895,494.67	(1,654,720.36)	(4,201,537.48)	215,272.62	228,442.73	5,011,192.07	252,614.47	152,885.03	226,093.59
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		1,895,494.67	(1,654,720.36)	(4,201,537.48)	215,272.62	228,442.73	5,011,192.07	252,614.47	152,885.03	226,093.59
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(1,436,330.93)	1,763,413.21	4,490,134.05	(126,451.17)	(48,953.65)	(4,994,583.62)	(325,784.01)	(148,339.36)	(257,399.27)
E. NET INCREASE/DECREASE (B - C + D)			533,565.22	3,147,894.47	(3,317,476.21)	474,298.65	(7,091,746.45)	11,495,985.18	(119,685.27)	(3,700,390.66)
F. ENDING CASH (A + E)			9,229,714.52	12,377,608.99	9,060,132.78	9,534,431.43	2,442,684.98	13,938,670.16	13,818,984.89	10,118,594.23
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF: JUNE									
A. BEGINNING CASH		10,118,594.23	8,072,692.84	15,231,630.47	13,781,477.83				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	71,101.00	11,697.00	11,697.00	11,697.00	60,760.00		414,310.00	414,310.00
Property Taxes	8020-8079	1,414,887.38	8,275,816.78	2,178,642.95	336,267.69			30,092,775.69	30,092,775.69
Miscellaneous Funds	8080-8099		480,566.95			158,230.73		1,112,426.89	1,112,426.89
Federal Revenue	8100-8299	469.00	267,072.84	3,600.94	44,027.07			332,506.85	332,506.85
Other State Revenue	8300-8599	106,923.81			135,983.59			2,741,919.62	2,741,919.62
Other Local Revenue	8600-8799	246,390.64	2,058,291.39	18,736.21	183,413.39	70,002.32		7,946,423.70	7,946,423.70
Interfund Transfers In	8900-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,839,771.83	11,093,444.96	2,212,677.10	711,388.74	288,993.05	0.00	42,720,362.75	42,720,362.75
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,812,586.44	1,812,586.44	1,812,586.44	1,812,586.47	0.00		18,560,685.36	18,560,685.36
Classified Salaries	2000-2999	451,662.35	451,662.35	451,662.35	451,662.35			5,148,125.50	5,148,125.50
Employee Benefits	3000-3999	970,190.76	970,190.76	970,190.76	970,190.75			10,104,835.30	10,104,835.30
Books and Supplies	4000-4999	77,130.12	51,995.84	130,866.18	288,661.12	64,546.68		1,576,300.52	1,576,300.52
Services	5000-5999	360,399.91	292,918.88	340,293.88	560,354.61	72,961.00		5,122,603.13	5,122,603.13
Capital Outlay	6000-6999							96,728.68	96,728.68
Other Outgo	7000-7499	4,065.80	60,933.28					102,285.35	102,285.35
Interfund Transfers Out	7600-7629				102,000.00			137,000.00	137,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,676,035.38	3,640,287.55	3,705,599.61	4,185,455.30	137,507.68	0.00	40,848,563.84	40,848,563.84
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	1,910.92	928.77		(25.31)			(8,863.82)	
Accounts Receivable	9200-9299	13,118.94	53,383.38	50,116.89	7,864.92			625,741.42	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	(6,670.00)	(307.32)	500.60				86,223.04	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		8,359.86	54,004.83	50,617.49	7,839.61	0.00	0.00	703,100.64	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	217,997.70	348,224.61	7,847.62	(101,211.96)			703,100.64	
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		217,997.70	348,224.61	7,847.62	(101,211.96)	0.00	0.00	703,100.64	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(209,637.84)	(294,219.78)	42,769.87	109,051.57	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,045,901.39)	7,158,937.63	(1,450,152.64)	(3,365,014.99)	151,485.37	0.00	1,871,798.91	1,871,798.91
F. ENDING CASH (A + E)		8,072,692.84	15,231,630.47	13,781,477.83	10,416,462.84				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,567,948.21	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF: JUNE										
A. BEGINNING CASH			10,416,462.84	11,132,028.06	14,340,960.20	10,972,618.95	11,485,052.56	4,342,441.07	16,787,561.21	16,617,010.90
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	11,697.00
Property Taxes	8020-8079					1,040,759.91	1,381,846.81	14,517,401.55	1,947,152.62	
Miscellaneous Funds	8080-8099							473,629.21		
Federal Revenue	8100-8299							17,337.00		
Other State Revenue	8300-8599		105,207.00	57,577.24	196,791.27	1,817,419.13	56,462.98	92,820.79	51,492.81	110,241.00
Other Local Revenue	8600-8799		453,469.84		191,134.20	1,487,518.75	94,098.99	1,447,347.78	1,658,061.48	37,958.71
Interfund Transfers In	8900-8929					80,000.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			596,180.84	71,687.24	474,786.47	4,451,504.79	1,532,408.78	16,609,590.33	3,667,029.91	159,896.71
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		230,227.44	204,593.49	1,836,393.82	1,836,393.82	1,836,393.82	1,836,393.82	1,836,393.82	1,836,393.82
Classified Salaries	2000-2999		273,911.52	357,590.43	459,150.52	459,150.52	459,150.52	459,150.52	459,150.52	459,150.52
Employee Benefits	3000-3999		179,413.45	223,514.26	989,760.26	989,760.26	989,760.26	989,760.26	989,760.26	989,760.26
Books and Supplies	4000-4999		85,264.80	92,593.89	130,849.93	99,728.73	50,326.82	78,474.93	74,890.20	89,933.61
Services	5000-5999		860,482.94	470,531.28	296,456.22	501,018.40	340,739.43	435,840.85	324,980.26	266,942.57
Capital Outlay	6000-6999		14,728.68							
Other Outgo	7000-7499			4,065.80	4,065.80	4,065.80	4,065.80	4,065.80	4,065.80	12,891.47
Interfund Transfers Out	7600-7629							35,000.00		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,644,028.83	1,352,889.15	3,716,676.55	3,890,117.53	3,680,436.65	3,838,686.18	3,689,240.86	3,655,072.25
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	48,258.47	93.67	700.00	(823.58)	(2,373.96)	(1,891.55)	(7,907.59)	6,698.15	(6,173.34)
Accounts Receivable	9200-9299	(342,643.34)	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									
Stores	9320									
Prepaid Expenditures	9330	50,447.97	(23,180.27)	(15,553.08)		146,639.93		22,213.00	(12,287.48)	(25,132.34)
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(243,936.90)	108,692.85	288,596.57	88,821.45	179,489.08	16,608.45	(73,169.54)	4,545.67	(31,305.68)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,192,394.03	(1,654,720.36)	(4,201,537.48)	215,272.62	228,442.73	5,011,192.07	252,614.47	152,885.03	226,093.59
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		1,192,394.03	(1,654,720.36)	(4,201,537.48)	215,272.62	228,442.73	5,011,192.07	252,614.47	152,885.03	226,093.59
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(1,436,330.93)	1,763,413.21	4,490,134.05	(126,451.17)	(48,953.65)	(4,994,583.62)	(325,784.01)	(148,339.36)	(257,399.27)
E. NET INCREASE/DECREASE (B - C + D)			715,565.22	3,208,932.14	(3,368,341.25)	512,433.61	(7,142,611.49)	12,445,120.14	(170,550.31)	(3,752,574.81)
F. ENDING CASH (A + E)			11,132,028.06	14,340,960.20	10,972,618.95	11,485,052.56	4,342,441.07	16,787,561.21	16,617,010.90	12,864,436.09
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF: JUNE									
A. BEGINNING CASH		12,864,436.09	10,767,671.65	18,261,721.74	16,760,704.05				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	71,103.00	11,697.00	11,697.00	11,697.00	60,760.00		414,310.00	414,310.00
Property Taxes	8020-8079	1,414,887.38	8,993,096.29	2,178,642.95	336,267.69			31,810,055.20	31,810,055.20
Miscellaneous Funds	8080-8099		480,566.95			158,230.73		1,112,426.89	1,112,426.89
Federal Revenue	8100-8299	469.00	267,072.84	3,600.94	44,027.07			332,506.85	332,506.85
Other State Revenue	8300-8599	106,923.81			135,983.59			2,730,919.62	2,730,919.62
Other Local Revenue	8600-8799	246,390.64	1,726,989.39	18,736.21	183,413.39	70,002.32		7,615,121.70	7,615,121.70
Interfund Transfers In	8900-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,839,773.83	11,479,422.47	2,212,677.10	711,388.74	288,993.05	0.00	44,095,340.26	44,095,340.26
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,836,393.82	1,836,393.82	1,836,393.82	1,836,393.79			18,798,759.10	18,798,759.10
Classified Salaries	2000-2999	459,150.52	459,150.52	459,150.52	459,150.53			5,223,007.16	5,223,007.16
Employee Benefits	3000-3999	989,760.26	989,760.26	989,760.26	989,760.30			10,300,530.35	10,300,530.35
Books and Supplies	4000-4999	77,130.12	51,995.84	130,866.18	188,661.12	64,546.68		1,215,262.85	1,215,262.85
Services	5000-5999	360,399.91	292,918.88	340,293.88	560,354.61	72,961.00		5,123,920.23	5,123,920.23
Capital Outlay	6000-6999							14,728.68	14,728.68
Other Outgo	7000-7499	4,065.80	60,933.28					102,285.35	102,285.35
Interfund Transfers Out	7600-7629				102,000.00			137,000.00	137,000.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,726,900.43	3,691,152.60	3,756,464.66	4,136,320.35	137,507.68	0.00	40,915,493.72	40,915,493.72
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	1,910.92	928.77		(25.31)			(8,863.82)	
Accounts Receivable	9200-9299	13,118.94	53,383.38	50,116.89	7,864.92			625,741.42	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	(6,670.00)	(307.32)	500.60				86,223.04	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		8,359.86	54,004.83	50,617.49	7,839.61	0.00	0.00	703,100.64	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	217,997.70	348,224.61	7,847.62	(101,211.96)			703,100.64	
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		217,997.70	348,224.61	7,847.62	(101,211.96)	0.00	0.00	703,100.64	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(209,637.84)	(294,219.78)	42,769.87	109,051.57	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,096,764.44)	7,494,050.09	(1,501,017.69)	(3,315,880.04)	151,485.37	0.00	3,179,846.54	3,179,846.54
F. ENDING CASH (A + E)		10,767,671.65	18,261,721.74	16,760,704.05	13,444,824.01				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,596,309.38	

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 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	30,507,085.69	5.63%	32,224,365.20	2.90%	33,159,834.35
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	371,442.38	0.00%	371,442.38	0.00%	371,442.38
4. Other Local Revenues	8600-8799	4,651,287.54	-7.12%	4,319,985.85	0.20%	4,328,651.14
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(6,463,838.83)	0.52%	(6,497,163.86)	2.25%	(6,643,437.72)
6. Total (Sum lines A1 thru A5c)		29,145,976.78	4.64%	30,498,629.57	2.62%	31,296,490.15
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,162,699.82		14,421,556.00
b. Step & Column Adjustment				258,856.18		345,796.28
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,162,699.82	1.83%	14,421,556.00	2.40%	14,767,352.28
2. Classified Salaries						
a. Base Salaries				2,671,790.06		2,711,325.19
b. Step & Column Adjustment				39,535.13		53,631.79
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,671,790.06	1.48%	2,711,325.19	1.98%	2,764,956.98
3. Employee Benefits	3000-3999	5,569,300.53	2.37%	5,701,096.51	2.69%	5,854,637.10
4. Books and Supplies	4000-4999	1,226,476.21	-25.56%	912,942.02	-7.76%	842,093.20
5. Services and Other Operating Expenditures	5000-5999	3,247,697.27	1.21%	3,286,878.52	4.37%	3,430,383.46
6. Capital Outlay	6000-6999	14,728.68	0.00%	14,728.68	0.00%	14,728.68
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	62,285.35	0.00%	62,285.35	0.00%	62,285.35
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	137,000.00	0.00%	137,000.00	0.00%	137,000.00
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)		27,091,977.92	0.58%	27,247,812.27	2.30%	27,873,437.05
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		2,053,998.86		3,250,817.30		3,423,053.10

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,517,851.94		9,571,850.80		12,822,668.10
2. Ending Fund Balance (Sum lines C and D1)		9,571,850.80		12,822,668.10		16,245,721.20
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	141,671.01		141,671.01		141,671.01
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	386,270.83		386,270.83		386,270.83
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,450,913.83		2,454,929.62		2,497,313.81
2. Unassigned/Unappropriated	9790	6,592,995.13		9,839,796.64		13,220,465.55
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,571,850.80		12,822,668.10		16,245,721.20
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,450,913.83		2,454,929.62		2,497,313.81
c. Unassigned/Unappropriated	9790	6,592,995.13		9,839,796.64		13,220,465.55
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	700,082.82				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		9,743,991.78		12,294,726.26		15,717,779.36
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	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 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	1,112,426.89	0.00%	1,112,426.89	0.00%	1,112,426.89
2. Federal Revenues	8100-8299	332,506.85	0.00%	332,506.85	0.00%	332,506.85
3. Other State Revenues	8300-8599	2,370,477.24	-0.46%	2,359,477.24	0.00%	2,359,477.24
4. Other Local Revenues	8600-8799	3,295,136.16	0.00%	3,295,135.85	0.00%	3,295,135.85
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	6,463,838.83	0.52%	6,497,163.86	2.25%	6,643,437.72
6. Total (Sum lines A1 thru A5c)		13,574,385.97	0.16%	13,596,710.69	1.08%	13,742,984.55
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,397,985.54		4,377,203.10
b. Step & Column Adjustment				(20,782.44)		25,771.04
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,397,985.54	-0.47%	4,377,203.10	0.59%	4,402,974.14
2. Classified Salaries						
a. Base Salaries				2,476,335.44		2,511,681.97
b. Step & Column Adjustment				35,346.53		48,071.23
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,476,335.44	1.43%	2,511,681.97	1.91%	2,559,753.20
3. Employee Benefits	3000-3999	4,535,534.77	1.41%	4,599,433.84	1.66%	4,675,826.85
4. Books and Supplies	4000-4999	349,824.31	-13.58%	302,320.83	16.19%	351,260.05
5. Services and Other Operating Expenditures	5000-5999	1,874,905.86	-2.02%	1,837,041.71	-6.44%	1,718,645.56
6. Capital Outlay	6000-6999	82,000.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	40,000.00	0.00%	40,000.00	0.00%	40,000.00
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)		13,756,585.92	-0.65%	13,667,681.45	0.59%	13,748,459.80
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(182,199.95)		(70,970.76)		(5,475.25)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		934,056.44		751,856.49		680,885.73
2. Ending Fund Balance (Sum lines C and D1)		751,856.49		680,885.73		675,410.48
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	776,691.71		698,007.83		692,532.58
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(24,835.22)		(17,122.10)		(17,122.10)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		751,856.49		680,885.73		675,410.48
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 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	31,619,512.58	5.43%	33,336,792.09	2.81%	34,272,261.24
2. Federal Revenues	8100-8299	332,506.85	0.00%	332,506.85	0.00%	332,506.85
3. Other State Revenues	8300-8599	2,741,919.62	-0.40%	2,730,919.62	0.00%	2,730,919.62
4. Other Local Revenues	8600-8799	7,946,423.70	-4.17%	7,615,121.70	0.11%	7,623,786.99
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		42,720,362.75	3.22%	44,095,340.26	2.14%	45,039,474.70
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,560,685.36		18,798,759.10
b. Step & Column Adjustment				238,073.74		371,567.32
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	18,560,685.36	1.28%	18,798,759.10	1.98%	19,170,326.42
2. Classified Salaries						
a. Base Salaries				5,148,125.50		5,223,007.16
b. Step & Column Adjustment				74,881.66		101,703.02
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	5,148,125.50	1.45%	5,223,007.16	1.95%	5,324,710.18
3. Employee Benefits	3000-3999	10,104,835.30	1.94%	10,300,530.35	2.23%	10,530,463.95
4. Books and Supplies	4000-4999	1,576,300.52	-22.90%	1,215,262.85	-1.80%	1,193,353.25
5. Services and Other Operating Expenditures	5000-5999	5,122,603.13	0.03%	5,123,920.23	0.49%	5,149,029.02
6. Capital Outlay	6000-6999	96,728.68	-84.77%	14,728.68	0.00%	14,728.68
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	102,285.35	0.00%	102,285.35	0.00%	102,285.35
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	137,000.00	0.00%	137,000.00	0.00%	137,000.00
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)		40,848,563.84	0.16%	40,915,493.72	1.73%	41,621,896.85
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,871,798.91		3,179,846.54		3,417,577.85

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,451,908.38		10,323,707.29		13,503,553.83
2. Ending Fund Balance (Sum lines C and D1)		10,323,707.29		13,503,553.83		16,921,131.68
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	141,671.01		141,671.01		141,671.01
b. Restricted	9740	776,691.71		698,007.83		692,532.58
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	386,270.83		386,270.83		386,270.83
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,450,913.83		2,454,929.62		2,497,313.81
2. Unassigned/Unappropriated	9790	6,568,159.91		9,822,674.54		13,203,343.45
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,323,707.29		13,503,553.83		16,921,131.68
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,450,913.83		2,454,929.62		2,497,313.81
c. Unassigned/Unappropriated	9790	6,592,995.13		9,839,796.64		13,220,465.55
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(24,835.22)		(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	700,082.82		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		9,719,156.56		12,277,604.16		15,700,657.26
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		23.79%		30.01%		37.72%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
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 A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,105.97		1,105.97		1,105.97
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		40,848,563.84		40,915,493.72		41,621,896.85
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)		40,848,563.84		40,915,493.72		41,621,896.85
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,225,456.92		1,227,464.81		1,248,656.91
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,225,456.92		1,227,464.81		1,248,656.91
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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4)	1,106	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	1,223	1,213		
Charter School				
Total ADA	1,223	1,213	0.8%	Met
Second Prior Year (2024-25)				
District Regular	1,213	1,189		
Charter School				
Total ADA	1,213	1,189	2.0%	Not Met
First Prior Year (2025-26)				
District Regular	1,158	1,162		
Charter School		0		
Total ADA	1,158	1,162	N/A	Met
Budget Year (2026-27)				
District Regular	1,106			
Charter School	0			
Total ADA	1,106			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

The District's enrollment declined from projection when 2024-25 budget was adopted.

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	1,274	1,263		
Charter School				
Total Enrollment	1,274	1,263	0.9%	Met
Second Prior Year (2024-25)				
District Regular	1,286	1,241		
Charter School				
Total Enrollment	1,286	1,241	3.5%	Not Met
First Prior Year (2025-26)				
District Regular	1,201	1,212		
Charter School				
Total Enrollment	1,201	1,212	N/A	Met
Budget Year (2026-27)				
District Regular	1,154			
Charter School				
Total Enrollment	1,154			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

The District's enrollment in 2024-25 declined more than projected.

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	1,213	1,263	
Charter School		0	
Total ADA/Enrollment	1,213	1,263	96.1%
Second Prior Year (2024-25)			
District Regular	1,189	1,241	
Charter School	0		
Total ADA/Enrollment	1,189	1,241	95.8%
First Prior Year (2025-26)			
District Regular	1,162	1,212	
Charter School			
Total ADA/Enrollment	1,162	1,212	95.8%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	1,106	1,154		
Charter School	0			
Total ADA/Enrollment	1,106	1,154	95.8%	Met
1st Subsequent Year (2027-28)				
District Regular	1,106	1,154		
Charter School				
Total ADA/Enrollment	1,106	1,154	95.8%	Met
2nd Subsequent Year (2028-29)				
District Regular	1,106	1,154		
Charter School				
Total ADA/Enrollment	1,106	1,154	95.8%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,161.56	1,105.97	1,105.97	1,105.97
b. Prior Year ADA (Funded)		1,161.56	1,105.97	1,105.97
c. Difference (Step 1a minus Step 1b)		(55.59)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.79%)	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		(4.79%)	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	29,053,814.32	30,092,775.69	31,810,055.20	32,745,524.35
Percent Change from Previous Year		3.58%	5.71%	2.94%
Basic Aid Standard (percent change from previous year, plus/minus 1%)		2.58% to 4.58%	4.71% to 6.71%	1.94% to 3.94%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%)	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	29,468,124.32	30,507,085.69	32,224,365.20	33,159,834.35
District's Projected Change in LCFF Revenue:		3.53%	5.63%	2.90%
Basic Aid Standard		2.58% to 4.58%	4.71% to 6.71%	1.94% to 3.94%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The District is a community-funded, Basic Aid school district. The increase of local property taxes drives the increase of the LCFF revenues.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio 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 (2023-24)	21,562,987.85	24,951,585.33	86.4%
Second Prior Year (2024-25)	22,193,386.63	25,787,645.54	86.1%
First Prior Year (2025-26)	22,613,365.19	26,215,925.54	86.3%
Historical Average Ratio:			86.2%
District's Reserve Standard Percentage (Criterion 10B, Line 4):			
Budget Year (2026-27)			
1st Subsequent Year (2027-28)			
2nd Subsequent Year (2028-29)			
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):			
83.2% to 89.2%			

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
Budget Year (2026-27)	22,403,790.41	26,954,977.92	83.1%	Not Met
1st Subsequent Year (2027-28)	22,833,977.70	27,110,812.27	84.2%	Met
2nd Subsequent Year (2028-29)	23,386,946.36	27,736,437.05	84.3%	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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The 2026-27 budget was made with zero compensation increase because the District's negotiations with its unions are not settled yet. The upcoming settlements will bring the ratio back in range. The District is also reducing 2.0 Certificated FTEs and 1.46 Classified FTEs.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(4.79%)	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-14.79% to 5.21%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.79% to 0.21%	-5.00% to 5.00%	-5.00% to 5.00%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	355,667.95		
Budget Year (2026-27)	332,506.85	(6.51%)	No
1st Subsequent Year (2027-28)	332,506.85	0.00%	No
2nd Subsequent Year (2028-29)	332,506.85	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	3,019,212.16		
Budget Year (2026-27)	2,741,919.62	(9.18%)	No
1st Subsequent Year (2027-28)	2,730,919.62	(.40%)	No
2nd Subsequent Year (2028-29)	2,730,919.62	0.00%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	7,915,879.18		
Budget Year (2026-27)	7,946,423.70	.39%	Yes
1st Subsequent Year (2027-28)	7,615,121.70	(4.17%)	No
2nd Subsequent Year (2028-29)	7,623,786.99	.11%	No

Explanation:
(required if Yes)

Hillsborough Schools Foundation donated \$256,730.44 to the District in 2025-26 that will not be repeated in 2026-27.

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

First Prior Year (2025-26)	1,219,029.91		
Budget Year (2026-27)	1,576,300.52	29.31%	Yes
1st Subsequent Year (2027-28)	1,215,262.85	(22.90%)	Yes
2nd Subsequent Year (2028-29)	1,193,353.25	(1.80%)	No

Explanation:

(required if Yes)

Major curriculum piloting/adopting, and a bigger group of staff devices' replacement will happen in 2026-27.

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

First Prior Year (2025-26)	4,597,553.79		
Budget Year (2026-27)	5,122,603.13	11.42%	Yes
1st Subsequent Year (2027-28)	5,123,920.23	.03%	No
2nd Subsequent Year (2028-29)	5,149,029.02	.49%	No

Explanation:

(required if Yes)

The District is turning substitute staffing from mainly District pool to complete contracted services in 2026-27.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2025-26)	11,290,759.29		
Budget Year (2026-27)	11,020,850.17	(2.39%)	Met
1st Subsequent Year (2027-28)	10,678,548.17	(3.11%)	Met
2nd Subsequent Year (2028-29)	10,687,213.46	.08%	Met

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

First Prior Year (2025-26)	5,816,583.70		
Budget Year (2026-27)	6,698,903.65	15.17%	Not Met
1st Subsequent Year (2027-28)	6,339,183.08	(5.37%)	Met
2nd Subsequent Year (2028-29)	6,342,382.27	.05%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Major curriculum piloting/adopting, and a bigger group of staff devices' replacement will happen in 2026-27.

Explanation:

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

The District is turning substitute staffing from mainly District pool to complete contracted services in 2026-27.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

38,997,037.84

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

38,997,037.84

1,169,911.14

1,148,695.01

Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- ☒ 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)

The District is also making sure to provide enough resources to maintain the functionality of its facilities.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	622,842.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,361,456.46	3,080,556.47	3,095,035.88
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,105,363.78	2,607,032.99	4,567,957.04
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(9,408.98)	(17,122.10)
e. Available Reserves (Lines 1a through 1d)	5,089,662.24	5,678,180.48	7,645,870.82
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	39,357,607.62	40,559,577.64	40,365,884.34
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	39,357,607.62	40,559,577.64	40,365,884.34
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	12.9%	14.0%	18.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.3%	4.7%	6.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses	Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2023-24)	520,589.05	25,130,585.33	N/A	Met
Second Prior Year (2024-25)	736,380.56	25,986,196.54	N/A	Met
First Prior Year (2025-26)	1,308,474.37	26,386,658.30	N/A	Met
Budget Year (2026-27) (Information only)	2,053,998.86	27,091,977.92		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4): 1,106

District's Fund Balance Standard Percentage Level: 1.0%

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2023-24)	4,045,622.63	4,942,806.96	N/A	Met
Second Prior Year (2024-25)	4,500,316.25	5,472,997.01	N/A	Met
First Prior Year (2025-26)	5,756,797.42	6,209,377.57	N/A	Met
Budget Year (2026-27) (Information only)	7,517,851.94			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2026-27)	10,416,462.84	Met

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

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

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

Explanation:
(required if NOT met)

--

10. CRITERION: Reserves

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

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

Percentage Level	District ADA
5% or \$90,000 (greater of)	0 to 300
4% or \$90,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4; Subsequent Years, Form MYP, Line F2, if available.)	1,106	1,106	1,106
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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)

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	40,848,563.84	40,915,493.72	41,621,896.85
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)	40,848,563.84	40,915,493.72	41,621,896.85

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,225,456.92	1,227,464.81	1,248,656.91
6.	Reserve Standard - by Amount (\$90,000 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)	1,225,456.92	1,227,464.81	1,248,656.91

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):				
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,450,913.83	2,454,929.62	2,497,313.81
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,592,995.13	9,839,796.64	13,220,465.55
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(24,835.22)	(17,122.10)	(17,122.10)
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	700,082.82		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	9,719,156.56	12,277,604.16	15,700,657.26
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	23.79%	30.01%	37.72%
District's Reserve Standard (Section 10B, Line 7):		1,225,456.92	1,227,464.81	1,248,656.91
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(6,783,293.47)			
Budget Year (2026-27)	(6,463,838.83)	(319,454.64)	(4.7%)	Met
1st Subsequent Year (2027-28)	(6,497,163.86)	33,325.03	.5%	Met
2nd Subsequent Year (2028-29)	(6,643,437.72)	146,273.86	2.3%	Met

1b. Transfers In, General Fund *				
First Prior Year (2025-26)	80,000.00			
Budget Year (2026-27)	80,000.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	80,000.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	80,000.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	170,732.76			
Budget Year (2026-27)	137,000.00	(33,732.76)	(19.8%)	Not Met
1st Subsequent Year (2027-28)	137,000.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	137,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

Interfund transfer out from General Fund to Fund 20 OPEB is projected to the Board approved default of \$35,000, regardless if 2025-26 closes with a surplus or deficit. If the year ends with a surplus more than \$350,000, 10% of that amount (>\$35K) will transfer out.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2026
Leases	3	General Fund	01-7439	2,242,273
Certificates of Participation				
General Obligation Bonds	31	Bond Interest and Redemption Fund	51-7433	5,049,752
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				7,292,025

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)	(2028-29)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	62,285	62,285	62,285	62,285
Certificates of Participation				
General Obligation Bonds	8,600,209	11,632,710	9,777,471	10,111,198
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	8,662,494	11,694,996	9,839,756	10,173,484
Has total annual payment increased over prior year (2025-26)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The Ricoh printer/copier/scanner document solution lease is paid out of the General Fund. The GO Bond debt is paid by Hillsborough tax payers.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

- 1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

Yes

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

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

0

0

4. OPEB Liabilities

a. Total OPEB liability

5,194,953.00

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

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

5,194,953.00

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

Actuarial

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	212,364.27	212,364.27	212,364.27
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	212,364.27	212,364.27	212,364.27
d. Number of retirees receiving OPEB benefits	70.00	70.00	70.00

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

- 1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

- 2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	107.06	106.38	106.38	106.38

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

- 2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

192,437

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

0

0

0

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
1,236,724	1,298,560	1,236,724
80.0%	80.0%	80.0%
5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
288,656	346,387	415,664
1.2%	1.2%	1.2%

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	59.41	55.82	55.82	55.82

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

- 2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

59,941

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

0

0

0

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

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

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

Yes

Yes

Yes

689,420

723,891

760,085

80.0%

80.0%

80.0%

5.0%

5.0%

5.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Yes

Yes

Yes

71,929

86,315

103,578

1.2%

1.2%

1.2%

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

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

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

Yes

Yes

Yes

Yes

Yes

Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	15.00	15.00	15.00	15.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

Negotiations Not Settled

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

42,057

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

0	0	0
---	---	---

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

Yes	Yes	Yes
208,403	218,824	229,765
80.0%	80.0%	80.0%
5.0%	5.0%	5.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

Yes	Yes	Yes
50,468	60,562	72,674
1.2%	1.2%	1.2%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

No	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 16, 2026

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1.** Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5.** Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- 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)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No
No
Yes
No
No
No
No
No
No
No

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	18,794,926.67	301	422,973.94	303	18,371,952.73	305	194,636.45		307	18,177,316.28	309
2000 - Classified Salaries	5,324,312.52	311	227,766.07	313	5,096,546.45	315	0.00		317	5,096,546.45	319
3000 - Employee Benefits	10,018,215.92	321	478,018.67	323	9,540,197.25	325	55,803.49		327	9,484,393.76	329
4000 - Books, Supplies Equip Replace. (6500)	1,219,029.91	331	28,442.01	333	1,190,587.90	335	36,609.43		337	1,153,978.47	339
5000 - Services . . . & 7300 - Indirect Costs	4,597,553.79	341	154,794.54	343	4,442,759.25	345	708,140.33		347	3,734,618.92	349
TOTAL					38,642,043.58	365			TOTAL	37,646,853.88	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	15,056,409.38	375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,383,526.43	380
3. STRS.	3101 & 3102	4,237,048.56	382
4. PERS.	3201 & 3202	621,694.72	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	405,127.64	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,483,258.59	385
7. Unemployment Insurance.	3501 & 3502	8,795.63	390
8. Workers' Compensation Insurance.	3601 & 3602	194,178.16	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	99,563.98	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		24,489,603.09	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		636,072.85	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		23,853,530.24	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		63.36%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
60.00%		
2. Percentage spent by this district (Part II, Line 15)		
63.36%		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
0.00%		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
37,646,853.88		
5. Deficiency Amount (Part III, Line 3 times Line 4)		
0.00		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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41-68908-0000000

Budget, July 1
Budget 2026-27
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)

WWC - 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, and 3318. **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 01CS and Form MYP, which can negatively affect the criteria and standards. **Exception**

FUND	RESOURCE	NEG. EFB
01	7415	(\$24,835.22)
Explanation: CAESAP employer payroll cost of \$9,408.98 paid in summer 2024, \$7,713.12 paid in summer 2025, and another \$7,713.12 projected in summer 2026.		
Total of negative resource balances for Fund 01		(\$24,835.22)

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	7415	9790	(\$24,835.22)
Explanation: CAESAP employer payroll cost of \$9,408.98 paid in summer 2024, \$7,713.12 paid in summer 2025, and another \$7,713.12 projected in summer 2026.			
13	5310	8660	(\$3,500.00)
Explanation: The Child Nutrition funding is reimbursement based; operational cost incurred before funding is received, hence negative interest.			

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

REV-POSITIVE - (Warning) - 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

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

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

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

EXPORT VALIDATION CHECKS

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

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) 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-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 01CS) has been provided. **Passed**

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

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

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

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

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41-68908-0000000

Budget, July 1
 Estimated Actuals 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**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

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

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

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

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

EFB-POSITIVE - (Warning) - 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	(\$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		(\$17,122.10)

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).	<u>Passed</u>								
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>								
INTERFD-DIR-COST- (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>								
INTERFD-IN-OUT- (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>								
INTERFD-INDIRECT- (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>								
INTERFD-INDIRECT-FN- (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>								
INTRA-FD-DIR-COST- (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>								
INTRA-FD-INDIRECT- (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>								
INTRA-FD-INDIRECT-FN- (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>								
LCFF-TRANSFER- (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>								
LOTTERY-CONTRIB- (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>								
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>								
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:	<u>Exception</u>								
<table><tr><th>FUND</th><th>RESOURCE</th><th>OBJECT</th><th>VALUE</th></tr><tr><td>01</td><td>7415</td><td>9790</td><td>(\$17,122.10)</td></tr></table> <p>Explanation: CAESAP employer payroll cost of \$9,408.98 paid in summer 2024 and \$7,713.12 paid in summer 2025.</p>	FUND	RESOURCE	OBJECT	VALUE	01	7415	9790	(\$17,122.10)	
FUND	RESOURCE	OBJECT	VALUE						
01	7415	9790	(\$17,122.10)						
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>								
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>								
RS-NET-POSITION-ZERO- (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>								
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>								
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>								

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

Passed

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

Passed

DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.SUBSCRIPT.LIAB.9660		\$391,582.00
DEBT.GOV.GO.BONDS.9661		\$119,809,684.00
DEBT.GOV.PENSION.LIAB.9663		\$33,517,522.00
DEBT.GOV.OPEB.9664		\$4,130,749.00
DEBT.GOV.COMP.ABS.9665		\$386,270.83

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

Passed

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

LCFF CALCULATOR

68908

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

NO

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

District

Projection Type

5/26/2026

Projection Date

LEA: Hillsborough City Elementary

Projection Title: 2026-27 Budget

Created by: Joyce Shen

Email: jshen@hcsack8.org

Phone: (650) 342-5193

	DATA ONLY - NO CALCULATIONS			PY3	PY2	PY1	CY	CY1	CY2	CY3
Hillsborough City Elementary (68908)	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%
Concentration Grant (>55% population)				65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small><i>(prefilled as calculated by the Department of Finance, DOF)</i></small>				8.22%	1.07%	2.30%	4.31%	3.30%	3.09%	3.11%
Statutory COLA				8.22%	1.07%	2.30%	2.87%	3.30%	3.09%	3.11%
Augmentation/(COLA Suspension)				0.00%	0.00%	0.00%	1.44%	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%
Add-on, ERT & MSA Proration Factor				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on <small><i>(2022-23 forward)</i></small>	\$ 3,044	\$ 3,077		\$ 5,545	\$ 5,704	\$ 5,892	\$ 6,074	\$ 6,263		
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)				21.98880689%	49.68656772%	36.06588113%				
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)				22.03836064%	50.54446491%	36.06588113%				
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA Miscellaneous Adjustments (P-2 Certification only)						\$ -				
Proposed NSS Augmentation per 2026-27 Governor's Budget Education Omnibus Trailer Bill (Amends EC 42282, 42284, & 42287) — School Districts only							0.00000000%			

Hillsborough City Elementary (68908)		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)	\$	26,426,376	\$	27,655,641	\$	29,054,574	\$	30,092,776	\$	31,810,055	\$	32,745,524					
B-5	Redevelopment Agency Local Revenue	\$	-	\$	-	\$	-											
	Less In-Lieu Property Tax Transfer	\$	(10,294)	\$	(10,515)	\$	(10,307)	\$	-	\$	-	\$	-	-				
	Total Local Revenue	\$	26,416,082	\$	27,645,126	\$	29,044,267	\$	30,092,776	\$	31,810,055	\$	32,745,524	\$	-			
(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		1,260		1,294		1,263		1,235		1,198		1,154		1,154		1,154	
A-2 / A-4	COE Enrollment		-		-		-		-		-		-		-		-	
	Total Enrollment		1,260		1,294		1,263		1,235		1,198		1,154		1,154		1,154	-
B-1 / B-3	District Unduplicated Pupil Count		52		50		50		51		47		46		46		46	
B-2 / B-4	COE Unduplicated Pupil Count		-		-		-		-		-		-		-		-	
	Total Unduplicated Pupil Count		52		50		50		51		47		46		46		46	-
	Single Year Unduplicated Pupil Percentage						3.96%		4.13%		3.92%		3.99%		3.99%		3.99%	0.00%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage						3.98%		3.98%		4.00%		4.01%		3.96%		3.99%	0.00%

Hillsborough City Elementary (68908)		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)											
		23.65	61.14	56.78	56.78	56.78	56.78	56.78	56.78		
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	492.29	504.15	484.05	496.93	491.02	459.00	459.00	459.00	
	Grades 4-6	453.48	444.07	446.19	438.59	406.58	382.09	379.00	379.00	379.00	
	Grades 7-8	277.01	276.79	283.09	288.71	283.41	293.85	267.00	267.00	267.00	
	Grades 9-12	-	-	-	-	-	-	-	-	-	
TOTAL CURRENT YEAR ADA		1,241.85	1,213.15	1,233.43	1,211.35	1,186.92	1,166.96	1,105.00	1,105.00	1,105.00	-
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)										
	Grades TK-3	1.66	1.62	-	-	-	-	-	-	-	
	Grades 4-6	-	-	-	0.77	0.97	0.97	0.97	0.97		
	Grades 7-8	0.11	0.11	-	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	-	-	-	
TOTAL NPS-CDS (Annual)		1.77	1.73	0.77	0.97	0.97	0.97	0.97	0.97	0.97	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tr. & Open Enrollment)											
(For calculating EPA only; this ADA is not included in the LCFF funding calculation).											
DISTRICT TOTAL		1,213.12	1,188.65	1,167.73	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	1,105.97	-
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)											
E-2, E-3	Grades TK-3	-	-	-	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	-	-	-	
	COUNTY TOTAL	-	-	-	-	-	-	-	-	-	-
RATIO: District ADA-to-Enrollment		96.05%	96.25%	97.47%	95.84%	95.84%	95.84%	95.84%	95.84%	95.84%	0.00%
RATIO: County ADA-to-Enrollment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(g) CHARTER SHIFT ADJUSTMENTS FOR ADA PRIOR YEAR GUARANTEES											
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 requirements for the charter shift adjustment were suspended in fiscal years 2020-21 and 2021-22 should be entered for these years.											
A-20	Prior year	Source: Principal Apportionment Data Collection, P-2 Attendance School District Form									
	Grades TK-3	2019-20 ADA shift (no data reported in 2020-21)*	2020-21 ADA shift (no data reported in 2021-22)*	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 4-6	-	-	-	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	-	-	-	
A-19	Grades TK-3	-	-	-	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	-	-	-	
	Net Increase/(decrease) to prior year ADA	-	-	-	-	-	-	-	-	-	-

Hillsborough City Elementary (68908) - 2026-27 Budget								
5/26/2026								
DETAILED ADA CALCULATION	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Third 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	491.02	459.00	459.00
Grades 4-6	453.48	444.07	446.19	438.59	406.58	382.09	379.00	379.00
Grades 7-8	277.01	276.79	283.09	288.71	283.41	293.85	267.00	267.00
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,241.85	1,213.15	1,233.43	1,211.35	1,186.92	1,166.96	1,105.00	1,105.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,241.85	1,213.15	1,233.43	1,211.35	1,186.92	1,166.96	1,105.00	1,105.00
Second 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	491.02	459.00	459.00	459.00
Grades 4-6	444.07	446.19	438.59	406.58	382.09	379.00	379.00	379.00
Grades 7-8	276.79	283.09	288.71	283.41	293.85	267.00	267.00	267.00
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,213.15	1,233.43	1,211.35	1,186.92	1,166.96	1,105.00	1,105.00	1,105.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,213.15	1,233.43	1,211.35	1,186.92	1,166.96	1,105.00	1,105.00	1,105.00
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA	2028-29 ADA	2029-30 ADA
Grades TK-3	504.15	484.05	496.93	491.02	459.00	459.00	459.00	-
Grades 4-6	446.19	438.59	406.58	382.09	379.00	379.00	379.00	-
Grades 7-8	283.09	288.71	283.41	293.85	267.00	267.00	267.00	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,233.43	1,211.35	1,186.92	1,166.96	1,105.00	1,105.00	1,105.00	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,233.43	1,211.35	1,186.92	1,166.96	1,105.00	1,105.00	1,105.00	-
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%	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	502.60	493.50	495.04	490.67	482.32	469.67	459.00	306.00
Grades 4-6	447.91	442.95	430.45	409.09	389.22	380.03	379.00	252.67
Grades 7-8	278.96	282.86	285.07	288.66	281.42	275.95	267.00	178.00
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,229.47	1,219.31	1,210.56	1,188.42	1,152.96	1,125.65	1,105.00	736.67
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,229.47	1,219.31	1,210.56	1,188.42	1,152.96	1,125.65	1,105.00	736.67
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	484.05	496.93	491.02	459.00	459.00	459.00	-	-
Grades 4-6	438.59	406.58	382.09	379.00	379.00	379.00	-	-
Grades 7-8	288.71	283.41	293.85	267.00	267.00	267.00	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,211.35	1,186.92	1,166.96	1,105.00	1,105.00	1,105.00	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,211.35	1,186.92	1,166.96	1,105.00	1,105.00	1,105.00	-	-
Change in LCFF ADA (excludes NSS ADA)	(22.08)	(24.43)	(19.96)	(61.96)	-	-	(1,105.00)	-
	Decline	Decline	Decline	Decline	No Change	No Change	Decline	No Change

Hillsborough City Elementary (68908) - 2026-27 Budget								5/26/2026
DETAILED ADA CALCULATION	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	504.15	493.50	495.04	490.67	482.32	469.67	459.00	306.00
Grades 4-6	446.19	442.95	430.45	409.09	389.22	380.03	379.00	252.67
Grades 7-8	283.09	282.86	285.07	288.66	281.42	275.95	267.00	178.00
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1,233.43	1,219.31	1,210.56	1,188.42	1,152.96	1,125.65	1,105.00	736.67
	<i>Prior Year</i>	<i>3PY Average</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	1.66	1.62	-	-	-	-	-	-
Grades 4-6	-	-	0.77	0.97	0.97	0.97	-	-
Grades 7-8	0.11	0.11	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1.77	1.73	0.77	0.97	0.97	0.97	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	485.71	498.55	491.02	459.00	459.00	459.00	-	-
Grades 4-6	438.59	406.58	382.86	379.97	379.97	379.97	-	-
Grades 7-8	288.82	283.52	293.85	267.00	267.00	267.00	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	1,213.12	1,188.65	1,167.73	1,105.97	1,105.97	1,105.97	-	-
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	505.81	495.12	495.04	490.67	482.32	469.67	459.00	306.00
Grades 4-6	446.19	442.95	431.22	410.06	390.19	381.00	379.00	252.67
Grades 7-8	283.20	282.97	285.07	288.66	281.42	275.95	267.00	178.00
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	1,235.20	1,221.04	1,211.33	1,189.39	1,153.93	1,126.62	1,105.00	736.67
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>22.08</i>	<i>32.39</i>	<i>43.60</i>	<i>83.42</i>	<i>47.96</i>	<i>20.65</i>	<i>1,105.00</i>	<i>736.67</i>
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	23.65	61.14	56.78	56.78	56.78	56.78	-	-

Hillsborough City Elementary (68908) - 2026-27 Budget	v27.1b	PY3	v27.1b	5/26/2026	PY2	
LOCAL CONTROL FUNDING FORMULA			2023-24			
LCFF ENTITLEMENT CALCULATION			2024-25			
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	8.22%		0.00%		3.98%	
	Prior Year					
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	505.81	\$ 9,919	\$ 1,032	\$ 87	\$ -	\$ 5,583,216
Grades 4-6	446.19	10,069		80	-	4,528,449
Grades 7-8	283.20	10,367		83	-	2,959,304
Grades 9-12	-	12,015	312	98	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant	\$ 12,445,750		\$ 521,996	\$ 103,223	\$ -	\$ 13,070,969
NSS Allowance						-
TOTAL BASE	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	23.65	TK Add-on rate	\$ 3,044.00		71,991
ECONOMIC RECOVERY TARGET PAYMENT						
LCFF Entitlement Before Adjustments					\$ 13,142,960	
Miscellaneous Adjustments						
ADJUSTED LCFF ENTITLEMENT					\$ 13,142,960	
Local Revenue (including RDA)					(26,416,082)	
Gross State Aid					\$ -	
Education Protection Account Entitlement					(247,040)	
Net State Aid					\$ -	
MINIMUM STATE AID CALCULATION			2024-25			
	12-13 Rate	2023-24 ADA		12-13 Rate	2024-25 ADA	Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA	\$ 5,070.89	1,235.20	\$ 6,263,563	\$ 5,070.89	1,221.04	\$ 6,191,760
2012-13 NSS Allowance (deficit)	\$ -		-	\$ -		-
Minimum State Aid Adjustments			-			-
Less Current Year Property Taxes/In-Lieu			(26,416,082)			(27,645,126)
Less Education Protection Account Entitlement			(247,040)			(244,208)
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			\$ 13,142,960			\$ 13,244,083
Change Over Prior Year				0.77%	101,123	
LCFF Entitlement Per ADA (excluding Categorical MSA)			\$ 10,640			10,847
Per-ADA Change Over Prior Year				1.95%	207	
Basic Aid Status (school districts only)			Basic Aid			Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
	2023-24		Increase		2024-25	
State Aid	\$ 172,044		0.00%		\$ 172,044	
Education Protection Account	247,040				244,208	
Property Taxes Net of In-Lieu Transfers	26,416,082		4.65%		27,645,126	
Charter In-Lieu Taxes			0.00%			

Calculator Tab

Hillsborough City Elementary (68908) - 2026-27 Budget	v27.1b	PY3	v27.1b	5/26/2026	PY2
LOCAL CONTROL FUNDING FORMULA			2023-24		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			\$ 26,835,166	4.58%	1,229,044
					\$ 28,061,378

Hillsborough City Elementary (68908) - 2026-27 Budget	v27.1b	PY1	v27.1b	5/26/2026	CY
LOCAL CONTROL FUNDING FORMULA	2025-26		2026-27		
LCFF ENTITLEMENT CALCULATION					
	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors	2.30%	0.00%	4.00%	4.00%	
	3PY Average				
	ADA	Base	Grade Span	Supplemental	Concentration
Grades TK-3	495.04	\$ 10,256	\$ 1,067	\$ 91	\$ -
Grades 4-6	431.22	10,411		83	-
Grades 7-8	285.07	10,719		86	-
Grades 9-12	-	12,423	323	102	-
Subtract Necessary Small School ADA and Funding	-	-			-
Total Base, Supplemental, and Concentration Grant	\$ 12,622,226	\$ 528,208	\$ 105,203	\$ -	\$ 13,255,637
NSS Allowance	-				-
TOTAL BASE	1,211.33	12,622,226	528,208	105,203	13,255,637
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	56.78	TK Add-on rate	\$ 5,545.00	314,845
ECONOMIC RECOVERY TARGET PAYMENT					-
LCFF Entitlement Before Adjustments					\$ 13,570,482
Miscellaneous Adjustments					-
ADJUSTED LCFF ENTITLEMENT					\$ 13,570,482
Local Revenue (including RDA)					(29,044,267)
Gross State Aid					\$ -
Education Protection Account Entitlement					(242,266)
Net State Aid					\$ -
MINIMUM STATE AID CALCULATION					
	12-13 Rate	2025-26 ADA			Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA	\$ 5,070.89	1,211.33			\$ 6,142,521
2012-13 NSS Allowance (deficit)	\$ -				-
Minimum State Aid Adjustments					-
Less Current Year Property Taxes/In-Lieu					(29,044,267)
Less Education Protection Account Entitlement					(242,266)
Subtotal State Aid for Historical RL/Charter General BG					\$ -
Categorical Minimum State Aid					172,044
Charter School Categorical Block Grant adjusted for ADA					-
Minimum State Aid Guarantee Before Proration Factor					\$ 172,044
Proration Factor					0.00%
Minimum State Aid Guarantee					\$ 172,044
CHARTER SCHOOL MINIMUM STATE AID OFFSET					
LCFF Entitlement					-
Minimum State Aid plus Property Taxes including RDA					-
Offset					-
Minimum State Aid Prior to Offset					-
Total Minimum State Aid with Offset					-
State Aid Before Additional State Aid					\$ 172,044
ADDITIONAL STATE AID					\$ 172,044
LCFF State Aid, Adjusted for Minimum State Aid Guarantee					\$ 172,044
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplem					\$ 13,570,482
Change Over Prior Year	2.46%	326,399			
LCFF Entitlement Per ADA (excluding Categorical MSA)					11,203
Per-ADA Change Over Prior Year	3.28%	356			
Basic Aid Status (school districts only)					Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES					
	Increase				2025-26
State Aid	0.00%	-			\$ 172,044
Education Protection Account					242,266
Property Taxes Net of In-Lieu Transfers	5.06%	1,399,141			29,044,267
Charter In-Lieu Taxes	0.00%	-			-
	Increase				2026-27
State Aid	0.00%	-			\$ 172,044
Education Protection Account					237,878
Property Taxes Net of In-Lieu Transfers	3.61%	1,048,509			30,092,776
Charter In-Lieu Taxes	0.00%	-			-

Calculator Tab

Hillsborough City Elementary (68908) - 2026-27 Budget			v27.1b		PY1	v27.1b	5/26/2026	CY	
LOCAL CONTROL FUNDING FORMULA					2025-26		2026-27		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			4.99%	1,399,141	\$ 29,458,577		3.56%	1,048,509	\$ 30,502,698

Hillsborough City Elementary (68908) - 2026-27 Budget										v27.1b		CY1		v27.1b		CY2																			
LOCAL CONTROL FUNDING FORMULA										2027-28						2028-29																			
LCFF ENTITLEMENT CALCULATION																																			
Calculation Factors										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage															
										3.30%		0.00%		3.96%		3.96%		3.09%		0.00%		3.99%		3.99%											
3PY Average										ADA		Base		Grade Span		Supplemental		Concentration		Total		3PY Average		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3										482.32	\$	11,051	\$	1,149	\$	97	\$	-	\$	5,930,908	469.67	\$	11,392	\$	1,185	\$	100	\$	-	\$	5,954,178				
Grades 4-6										390.19		11,218				89		-		4,411,818	381.00		11,565				92		-		4,441,427				
Grades 7-8										281.42		11,550				91		-		3,276,144	275.95		11,907				95		-		3,311,957				
Grades 9-12												13,386		348		109		-		-			13,800		359		113		-		-				
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-	-		-		-		-		-		-				
Total Base, Supplemental, and Concentration Grant											\$	12,957,670		\$54,186	\$	107,014	\$	-	\$	13,618,870		\$	13,042,483		\$56,559	\$	108,520	\$	-	\$	13,707,562				
NSS Allowance												-						-		-			-							-					
TOTAL BASE										1,153.93	\$	12,957,670		\$54,186	\$	107,014	\$	-	\$	13,618,870	1,126.62	\$	13,042,483		\$56,559	\$	108,520	\$	-	\$	13,707,562				
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	56.78	TK Add-on rate	\$	5,892.00				334,548	TK ADA	56.78	TK Add-on rate	\$	6,074.00					344,882							
ECONOMIC RECOVERY TARGET PAYMENT																				-															
LCFF Entitlement Before Adjustments																				\$ 13,953,418															
Miscellaneous Adjustments																				-															
ADJUSTED LCFF ENTITLEMENT																				\$ 13,953,418															
Local Revenue (including RDA)																				(31,810,055)															
Gross State Aid																				\$ -															
Education Protection Account Entitlement																				(230,786)															
Net State Aid																				\$ -															
MINIMUM STATE AID CALCULATION																																			
										12-13 Rate		2027-28 ADA		Minimum State Aid		12-13 Rate		2028-29 ADA		Minimum State Aid															
2012-13 RL/Charter Gen BG adjusted for ADA										\$	5,070.89	1,153.93	\$	5,851,452	\$	5,070.89	1,126.62	\$	5,712,966																
2012-13 NSS Allowance (deficit)										\$	-		-	\$	-		-																		
Minimum State Aid Adjustments																				-															
Less Current Year Property Taxes/In-Lieu																				(31,810,055)															
Less Education Protection Account Entitlement																				(230,786)															
Subtotal State Aid for Historical RL/Charter General BG																				\$ -															
Categorical Minimum State Aid																				172,044															
Charter School Categorical Block Grant adjusted for ADA																				-															
Minimum State Aid Guarantee Before Proration Factor																				\$ 172,044															
Proration Factor																				0.00%															
Minimum State Aid Guarantee																				\$ 172,044															
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																			
LCFF Entitlement																				-															
Minimum State Aid plus Property Taxes including RDA																				-															
Offset																				-															
Minimum State Aid Prior to Offset																				-															
Total Minimum State Aid with Offset																				-															
State Aid Before Additional State Aid																				\$ 172,044															
ADDITIONAL STATE AID																				\$ 172,044															
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																				\$ 172,044															
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplem																				\$ 13,953,418															
Change Over Prior Year										0.33%	45,405				0.71%	99,026																			
LCFF Entitlement Per ADA (excluding Categorical MSA)																				12,092															
Per-ADA Change Over Prior Year										3.41%	399				3.15%	381																			
Basic Aid Status (school districts only)																				Basic Aid															
LCFF SOURCES INCLUDING EXCESS TAXES																																			
										Increase		2027-28		Increase		2028-29																			
State Aid										0.00%	-	\$	172,044	0.00%	-	\$	172,044																		
Education Protection Account																				230,786															
Property Taxes Net of In-Lieu Transfers										5.71%	1,717,280	31,810,055	2.94%	935,469	32,745,524																				
Charter In-Lieu Taxes										0.00%	-		0.00%	-																					

Calculator Tab

Hillsborough City Elementary (68908) - 2026-27 Budget				v27.1b		CY1	v27.1b		CY2
LOCAL CONTROL FUNDING FORMULA						2027-28	2028-29		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				5.63%	1,717,280	\$ 32,212,885	2.90%	935,469	\$ 33,142,892

Hillsborough City Elementary (68908) - 2026-27 Budget

5/26/26

EDUCATION PROTECTION ACCOUNT

	Calculated* 2023-24	CDE P-2 Certification* 2024-25	Calculated* 2024-25	Estimated P-2 2025-26	Calculated* 2025-26	2026-27	2027-28	2028-29	2029-30
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT									
A-1 Total ADA for EPA Minimum	1,235.20	1,221.08	1,221.04	1,211.33	1,211.33	1,189.39	1,153.93	1,126.62	1,105.00
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 247,040	\$ 244,216	\$ 244,208	\$ 242,266	\$ 242,266	\$ 237,878	\$ 230,786	\$ 225,324	\$ 221,000
EPA PROPORTIONATE SHARE CAP									
B3, B7 2012-13 Deficit Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 6,672.67		\$ 6,744.07	\$ 6,899.18	\$ 6,899.18	\$ 7,097.19	\$ 7,331.40	\$ 7,557.94	\$ 7,792.99
B4, B8 Current Year Funded ADA, excluding NSS	1,235.20		1,221.04	1,211.33	1,211.33	1,189.39	1,153.93	1,126.62	1,105.00
B-11 2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	\$ 109.09		\$ 110.26	\$ 112.80	\$ 112.80	\$ 116.04	\$ 119.87	\$ 123.57	\$ 127.41
B-12 Current Year Funded ADA, including NSS	1,235.20		1,221.04	1,211.33	1,211.33	1,189.39	1,153.93	1,126.62	1,105.00
B9+B13 Adjusted Total Revenue Limit	\$ 8,376,830		\$ 8,369,411	\$ 8,493,822	\$ 8,493,822	\$ 8,579,344	\$ 8,598,244	\$ 8,654,142	\$ 8,752,042
B14 Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 8,376,830	\$ 8,369,685	\$ 8,369,411	\$ 8,493,822	\$ 8,493,822	\$ 8,579,344	\$ 8,598,244	\$ 8,654,142	\$ 8,752,042
B-17 Local Revenue/In-Lieu of Property Taxes	\$ 26,416,082	\$ 27,686,373	\$ 27,645,126	\$ 29,044,267	\$ 29,044,267	\$ 30,092,776	\$ 31,810,055	\$ 32,745,524	\$ -
B-18 EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,752,042
EPA PROPORTIONATE SHARE									
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$8,376,830	\$ 8,369,685	\$8,369,411	\$8,493,822	\$8,493,822	\$8,579,344	\$8,598,244	\$8,654,142	\$8,752,042
C-2 Statewide EPA Proportionate Share Ratio(as of P-2 certification)		49.68656772%		36.06588113%		0.00000000%	0.00000000%	0.00000000%	0.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 1,846,116	\$ 4,158,609	\$ 4,230,274	\$ 3,063,372	\$ 3,063,372	\$ -	\$ -	\$ -	\$ -
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)	\$ 247,040	\$ 244,216	\$ 244,208	\$ 242,266	\$ 242,266	\$ 237,878	\$ 230,786	\$ 225,324	\$ 221,000
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2+D-2a)	247,040	244,216	244,208	242,266	242,266	237,878	230,786	225,324	221,000
D-4 Prior Year Annual Adjustment	56	\$ (8)	(8)	\$ (8)	(8)	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	247,096	\$ 244,208	244,200	\$ 242,258	242,258	237,878	230,786	225,324	221,000
C-2 Statewide EPA Proportionate Share Ratio(as of Annual certification)	22.03836064%	50.54446491%	50.54446491%	36.06588113%	36.06588113%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	\$ 244,208			\$ 242,266		237,878	230,786	225,324	221,000

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

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of issuan 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) - 2026-27 Budget								
5/26/2026								
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
General Assumptions								
COLA & Augmentation	8.22%	1.07%	2.30%	4.31%	3.30%	3.09%	3.11%	3.12%
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	1,263	1,235	1,198	1,154	1,154	1,154	-	-
Unduplicated Pupil Count (UPC)	50	51	47	46	46	46	-	-
Unduplicated Pupil Percentage (UPP)	3.98%	3.98%	4.00%	4.01%	3.96%	3.99%	0.00%	0.00%
Current Year LCFF Average Daily Attendance (ADA)	1,213.12	1,188.65	1,167.73	1,105.97	1,105.97	1,105.97	-	-
Funded LCFF ADA	1,235.20	1,221.04	1,211.33	1,189.39	1,153.93	1,126.62	1,105.00	736.67
LCFF ADA Funding Method	Prior Year	3PY Average	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	\$12,445,750	\$12,436,440	\$12,622,226	\$12,929,947	\$12,957,670	\$13,042,483	\$13,188,948	\$9,066,835
Grade Span Adjustment	521,996	516,410	528,208	546,115	554,186	556,559	560,898	385,560
Adjusted Base Grant	\$12,967,746	\$12,952,850	\$13,150,434	\$13,476,062	\$13,511,856	\$13,599,042	\$13,749,846	\$9,452,395
Supplemental Grant	103,223	103,105	105,203	108,078	107,014	108,520	-	-
Concentration Grant	-	-	-	-	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$13,070,969	\$13,055,955	\$13,255,637	\$13,584,140	\$13,618,870	\$13,707,562	\$13,749,846	\$9,452,395
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	71,991	188,128	314,845	323,873	334,548	344,882	-	-
Total Allowance and Add-On Amounts	\$71,991	\$188,128	\$314,845	\$323,873	\$334,548	\$344,882	\$-	\$-
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$13,142,960	\$13,244,083	\$13,570,482	\$13,908,013	\$13,953,418	\$14,052,444	\$13,749,846	\$9,452,395
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 13,142,960	\$ 13,244,083	\$ 13,570,482	\$ 13,908,013	\$ 13,953,418	\$ 14,052,444	\$ 13,749,846	\$ 9,452,395
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 10,640	\$ 10,847	\$ 11,203	\$ 11,693	\$ 12,092	\$ 12,473	\$ 12,443	\$ 12,831
Additional State Aid	172,044	172,044	172,044	172,044	172,044	172,044	-	-
Total LCFF Entitlement with Additional State Aid	13,315,004	13,416,127	13,742,526	14,080,057	14,125,462	14,224,488	13,749,846	9,452,395
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 26,416,082	\$ 27,645,126	\$ 29,044,267	\$ 30,092,776	\$ 31,810,055	\$ 32,745,524	\$ -	\$ -
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 247,040	\$ 244,208	\$ 242,266	\$ 237,878	\$ 230,786	\$ 225,324	\$ 221,000	\$ 147,334
Net State Aid (excludes Additional State Aid)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,528,846	\$ 9,305,061
Additional State Aid	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ -	\$ -
Total Funding Sources	\$ 26,835,166	\$ 28,061,378	\$ 29,458,577	\$ 30,502,698	\$ 32,212,885	\$ 33,142,892	\$ 13,749,846	\$ 9,452,395

Hillsborough City Elementary (68908) - 2026-27 Budget									
5/26/2026									
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
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	\$ 13,528,846	\$ 9,305,061	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 247,040	\$ 244,208	\$ 242,266	\$ 237,878	\$ 230,786	\$ 225,324	\$ 221,000	\$ 147,334	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 56	\$ (8)	\$ (8)	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)									
Property Taxes (Object 8021 to 8089)	\$ 26,426,376	\$ 27,655,641	\$ 29,054,574	\$ 30,092,776	\$ 31,810,055	\$ 32,745,524	\$ -	\$ -	
% Change		4.6517%	5.0584%	3.5733%	5.7066%	2.9408%	-100.0000%	0.0000%	
In-Lieu of Property Taxes (Object Code 8096)	(10,294)	(10,515)	(10,307)	-	-	-	-	-	
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	\$ 13,142,960	\$ 13,244,083	\$ 13,570,482	\$ 13,908,013	\$ 13,953,418	\$ 14,052,444	\$ 13,749,846	\$ 9,452,395	
Additional State Aid	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ -	\$ -	
Additional EPA Minimum Entitlement(excess to LCFF Entitlement)	\$ 247,040	\$ 244,208	\$ 242,266	\$ 237,878	\$ 230,786	\$ 225,324	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ 13,273,122	\$ 14,401,043	\$ 15,473,785	\$ 16,184,763	\$ 17,856,637	\$ 18,693,080	\$ -	\$ -	
Total Funding Sources	\$ 26,835,166	\$ 28,061,378	\$ 29,458,577	\$ 30,502,698	\$ 32,212,885	\$ 33,142,892	\$ 13,749,846	\$ 9,452,395	
LCAP Percentage to Increase or Improve Services Calculation									
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 13,211,781	\$ 13,313,022	\$ 13,637,323	\$ 13,971,979	\$ 14,018,448	\$ 14,115,968	\$ 13,749,846	\$ 9,452,395	
Supplemental and Concentration Grant funding in the LCAP year	\$ 103,223	\$ 103,105	\$ 105,203	\$ 108,078	\$ 107,014	\$ 108,520	\$ -	\$ -	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services	0.78%	0.77%	0.77%	0.774%	0.76%	0.77%	0.00%	0.00%	

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

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Local Property Taxes (w/out RDA)	\$ 26,426,376	\$ 27,655,641	\$ 29,054,574	\$ 30,092,776	\$ 31,810,055	\$ 32,745,524	\$ -	\$ -
District LCFF ADA	1,235.20	1,221.04	1,211.33	1,189.39	1,153.93	1,126.62	1,105.00	736.67
Total Charter LCFF ADA	0.94	0.95	0.99	-	-	-	-	-
Total LCFF ADA	1,236.14	1,221.99	1,212.32	1,189.39	1,153.93	1,126.62	1,105.00	736.67
Property Taxes per ADA	\$ 21,378.14	\$ 22,631.64	\$ 23,966.09	\$ 25,301.02	\$ 27,566.71	\$ 29,065.28	\$ -	\$ -
Funding Method:								
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	10,294	10,515	10,307	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	\$ 10,294	\$ 10,515	\$ 10,307	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year Basic Aid Status		Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid

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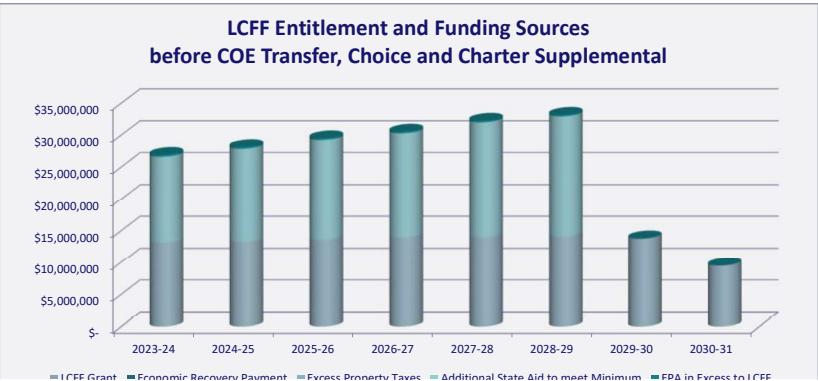
Hillsborough City Elementary (68908) - 2026-27 Budget									
Charts and Graphs									
Supplemental Grant Calculation-EC 42238.02 (e)									
2026-27	Base Grant	Grade Span Adjustment	Supplemental Grant Factor	Maximum Supplemental Grant Rate per ADA (100% UPP)	Unduplicated Pupil Percentage	Effective Supplemental Grant Rate	ADA	Supplemental Grant	
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d = (a+b) x c</i>	<i>e</i>	<i>f = (a+b) x c x e</i>	<i>g</i>	<i>h = f x g</i>	
*Grades TK-3	\$ 10,698	\$ 1,113	20.00%	\$ 2,362.20	4.01%	\$ 94.72	490.67	46,478	
Grades 4-6	\$ 10,860	\$ -	20.00%	\$ 2,172.00	4.01%	\$ 87.10	410.06	35,715	
Grades 7-8	\$ 11,181	\$ -	20.00%	\$ 2,236.20	4.01%	\$ 89.67	288.66	25,885	
*Grades 9-12	\$ 12,958	\$ 337	20.00%	\$ 2,659.00	4.01%	\$ 106.63	-	-	
*Base Grant + Grade Span								\$ 108,078	

Concentration Grant Calculation-EC 42238.02 (f)									
2026-27	Base Grant	Grade Span Adjustment	Concentration Grant Factor	Maximum Concentration Grant Rate per ADA (100% UPP)	Unduplicated Pupil Percentage greater than 55%	Effective Concentration Grant Rate	ADA	Concentration Grant	
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d = (a+b) x c x 45%</i>	<i>e = UPP - 55%</i>	<i>f = (a+b) x c x e</i>	<i>g</i>	<i>h = f x g</i>	
*Grades TK-3	\$ 10,698	\$ 1,113	65.00%	\$ 3,454.72	0.00%	\$ -	490.67	-	
Grades 4-6	\$ 10,860	\$ -	65.00%	\$ 3,176.55	0.00%	\$ -	410.06	-	
Grades 7-8	\$ 11,181	\$ -	65.00%	\$ 3,270.44	0.00%	\$ -	288.66	-	
*Grades 9-12	\$ 12,958	\$ 337	65.00%	\$ 3,888.79	0.00%	\$ -	-	-	
*Base Grant + Grade Span								\$ -	

Hillsborough City Elementary (68908) - 2026-27 Budget

Charts and Graphs

	Funding Sources									
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31		
Excess Property Taxes	\$ 13,445,166	\$ 14,573,087	\$ 15,645,829	\$ 16,356,807	\$ 18,028,681	\$ 18,865,124	\$ -	\$ -		
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
EPA in Excess to LCFF	\$ 247,040	\$ 244,208	\$ 242,266	\$ 237,878	\$ 230,786	\$ 225,324	\$ -	\$ -		
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
LCFF Grant	\$ 13,142,960	\$ 13,244,083	\$ 13,570,482	\$ 13,908,013	\$ 13,953,418	\$ 14,052,444	\$ 13,749,846	\$ 9,452,395		
Total General Purpose Funding	\$ 26,835,166	\$ 28,061,378	\$ 29,458,577	\$ 30,502,698	\$ 32,212,885	\$ 33,142,892	\$ 13,749,846	\$ 9,452,395		



Hillsborough City Elementary (68908) - 2026-27 Budget

Charts and Graphs

LCFF Grant

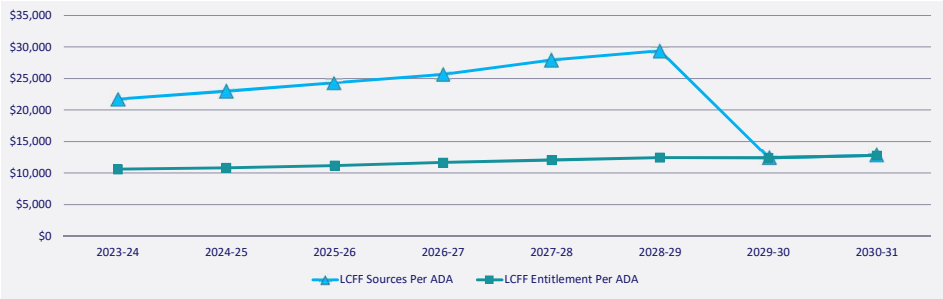
Economic Recovery Payment

Excess Property Taxes

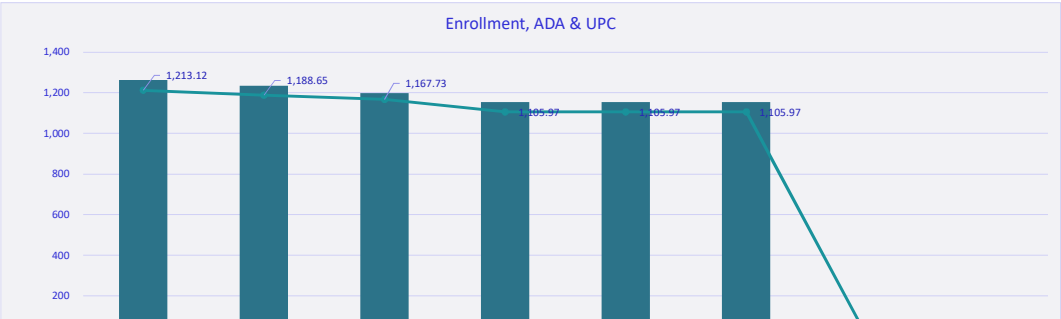
Additional State Aid to meet minimum

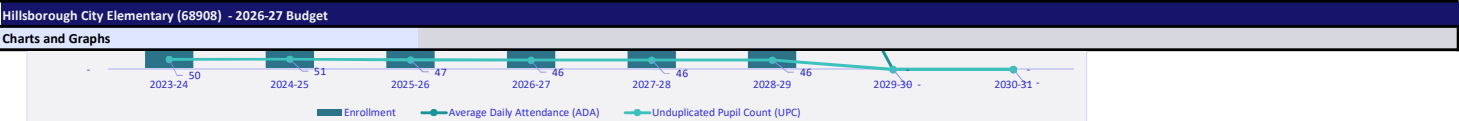
CFM in Excess to LCFF

LCFF Entitlement per ADA									
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
Funded ADA (LCFF & NSS)	1,235.20	1,221.04	1,211.33	1,189.39	1,153.93	1,126.62	1,105.00	736.67	
LCFF Sources per ADA, including NSS	\$ 21,725.36	\$ 22,981.54	\$ 24,319.20	\$ 25,645.67	\$ 27,915.81	\$ 29,417.99	\$ 12,443.30	\$ 12,831.25	
Net Dollar Change per ADA		\$ 1,256.18	\$ 1,337.66	\$ 1,326.47	\$ 2,270.14	\$ 1,502.18	\$ (16,974.69)	\$ 387.95	
Net Percent Change		5.78%	5.82%	5.45%	8.85%	5.38%	-57.70%	3.12%	
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 10,640.35	\$ 10,846.56	\$ 11,202.96	\$ 11,693.40	\$ 12,092.08	\$ 12,473.10	\$ 12,443.30	\$ 12,831.25	
Net Change per ADA		\$ 206.21	\$ 356.40	\$ 490.44	\$ 398.68	\$ 381.02	\$ (29.80)	\$ 387.95	
Net Percent Change		1.94%	3.29%	4.38%	3.41%	3.15%	-0.24%	3.12%	



Student Summary, excluding COE									
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
Enrollment	1,263	1,235	1,198	1,154	1,154	1,154	-	-	
Unduplicated Pupil Count (UPC)	50	51	47	46	46	46	-	-	
Average Daily Attendance (ADA)	1,213.12	1,188.65	1,167.73	1,105.97	1,105.97	1,105.97	-	-	





District: Hillsborough City School District
CDS #: 41 68908

**2026-27 Budget
Balances in Excess of Minimum Reserve Requirements**

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves
(Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.)

Combined Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2026-27
01	General Fund	\$9,019,073.74
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$700,082.82
	Total Assigned and Unassigned Ending Fund Balances	\$9,719,156.56
	District Standard Reserve Level	3%
	Less District Minimum Reserve for Economic Uncertainties	1,237,065.51
Total Assigned & Unassigned Ending Balance in Excess of Minimum		\$8,482,091.05

Add total of Object Codes 9780/9789/9790 from:

<-- a) Form 01; also Form CS 10C1-C4

<-- b) Form 17; also Form CS 10C6

<-- Source: Form 01CS Line 10B-4

<-- Source: Form 01CS Line 10B-7

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties:

SACS Form	Fund	2026-27	Description of Need
01	General Fund	\$1,237,065.51	Board approved additional 3% for economic uncertainties due to Community-Funded, Basic Aid status.
	General Fund	\$3,737,051.41	Additional reserves for economic uncertainties due to Community-Funded, Basic Aid status and in line with average 25% reserve of elementary school districts in California.
	General Fund	\$3,507,974.13	To cover state mandates, such as (1) the unfunded TK, which has cost the District \$3 million since its start in 22-23 and will continue to incur over \$700K cost per year, (2) Universal Meals which is giving the District a structural deficit ranging \$100K to \$140K per year and ongoing, (3) the new, unfunded 14 weeks paid pregnancy related disability leave for Basic Aids.
Total of Substantiated Needs		\$8,482,091.05	
Remaining Unsubstantiated Balance		\$0.00	Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.