2025-26 Unaudited Actuals

BOARD OF TRUSTEES

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DON GEDDIS, VICE PRESIDENT
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ADMINISTRATION

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SUPERINTENDENT

JOYCE SHEN
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SCHOOLS

NORTH HILLSBOROUGH SCHOOL
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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

EXECUTIVE SUMMARY

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

The attached presentation and reports summarize the changes between the 2025-26 Estimated Actuals used for 2026-27 Budget Adoption and the final 2025-26 Unaudited Actuals as well as the State of California Standardized Account Code Structure (SACS) Unaudited Actuals Financial Reports.

The SACS reports were generated by the California Department of Education's SACS Web System. CDE is currently redesigning SACS forms and reports to meet accessibility standards, with work expected to continue through June 2027.

Individuals who require the reports in another accessible format may contact the District at (650) 342-5193 or visit the District Office at 300 El Cerrito Ave, Hillsborough, CA 94010.

Hillsborough CITY SCHOOL DISTRICT

Joyce Shen
Chief Business Official

2025-26 Unaudited Actuals

September 9, 2026

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2025-26 Estimated Actuals vs Unaudited Actuals

	25-26 Estimated Actuals	25-26 Unaudited Actuals	Difference
	(A)	(B)	(B)-(A)
Revenues	41,852,393	42,082,829	230,436
Expenditures	40,195,152	39,567,853	(627,299)
Surplus (Deficit)	**1,657,241**	**2,514,977**	**857,735**
Total Transfers	(90,733)	(64,310)	26,423
End Balance Gain (Loss)	1,566,509	2,450,667	884,158
Beginning Balance	6,885,400	6,875,799	(9,601)
Ending Balance	**8,451,908**	**9,326,466**	**874,557**

Summary of Changes--Revenues

	25-26 Estimated Actuals	25-26 Unaudited Actuals	Difference
	(A)	(B)	(B)-(A)
Property Taxes EPA/LCFF	30,561,634	30,469,527	(92,107)
Federal Revenue	355,668	350,187	(5,481)
State Revenue	3,019,212	3,116,372	97,160
Local Revenue	7,915,879	8,146,743	230,864
Total Revenues	**41,852,393**	**42,082,829**	**230,436**

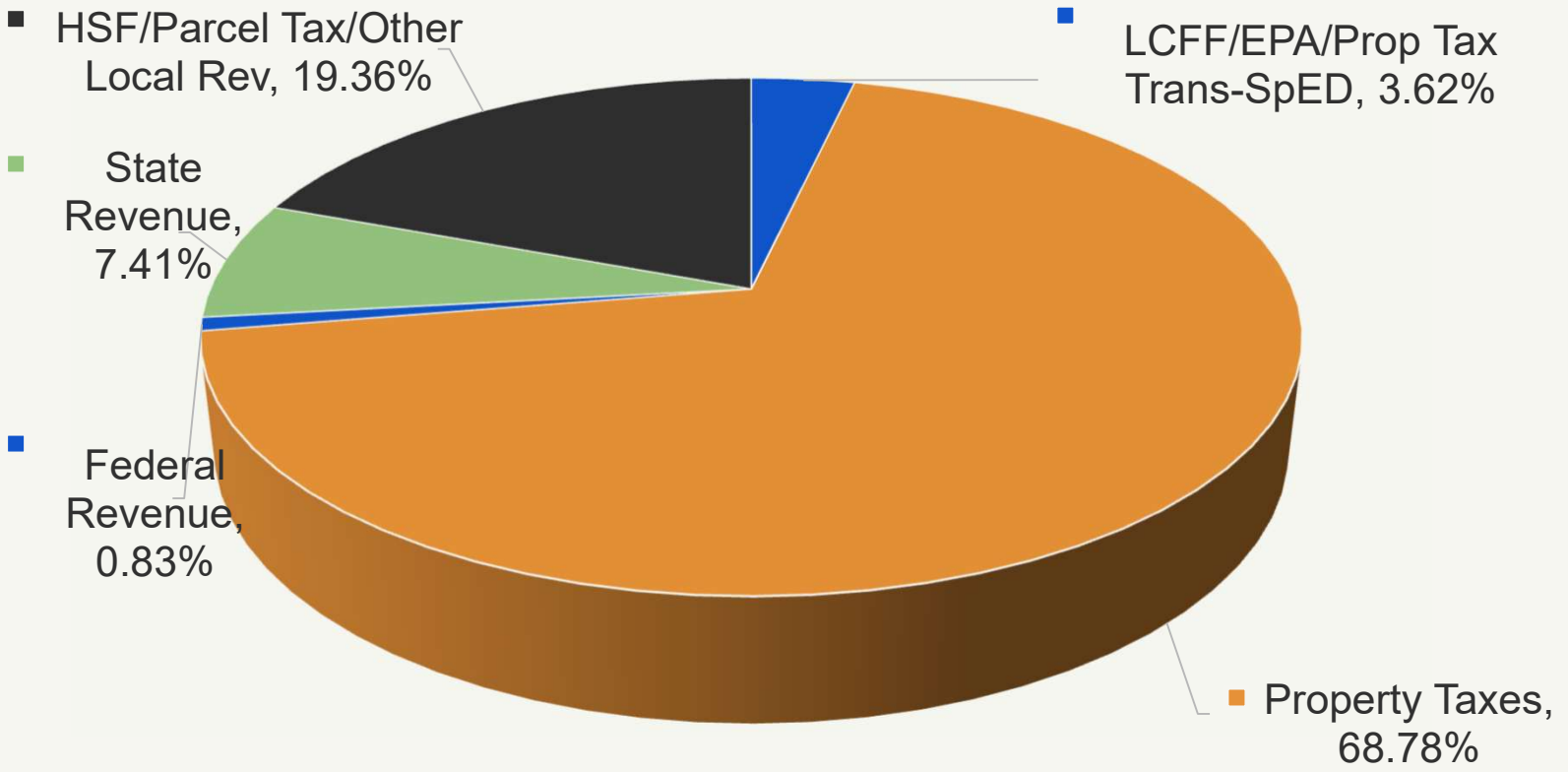
Summary of Changes--Revenues

	Changes from Estimated Actuals
Secured Property Taxes	(139,413)
Unsecured Property Taxes	39,224
2025 Kitchen Infrastructure Fund	13,143
2025 Food Services Retention and Recruitment Grants	7,404
Classified Employee Summer Assistance Program (CAESAP)	81,316

Summary of Changes--Revenues

	Changes from Estimated Actuals
Interest	132,715
Special Ed Incoming MOU	10,155
Unrealized 24-25 SpEd Liability	76,883

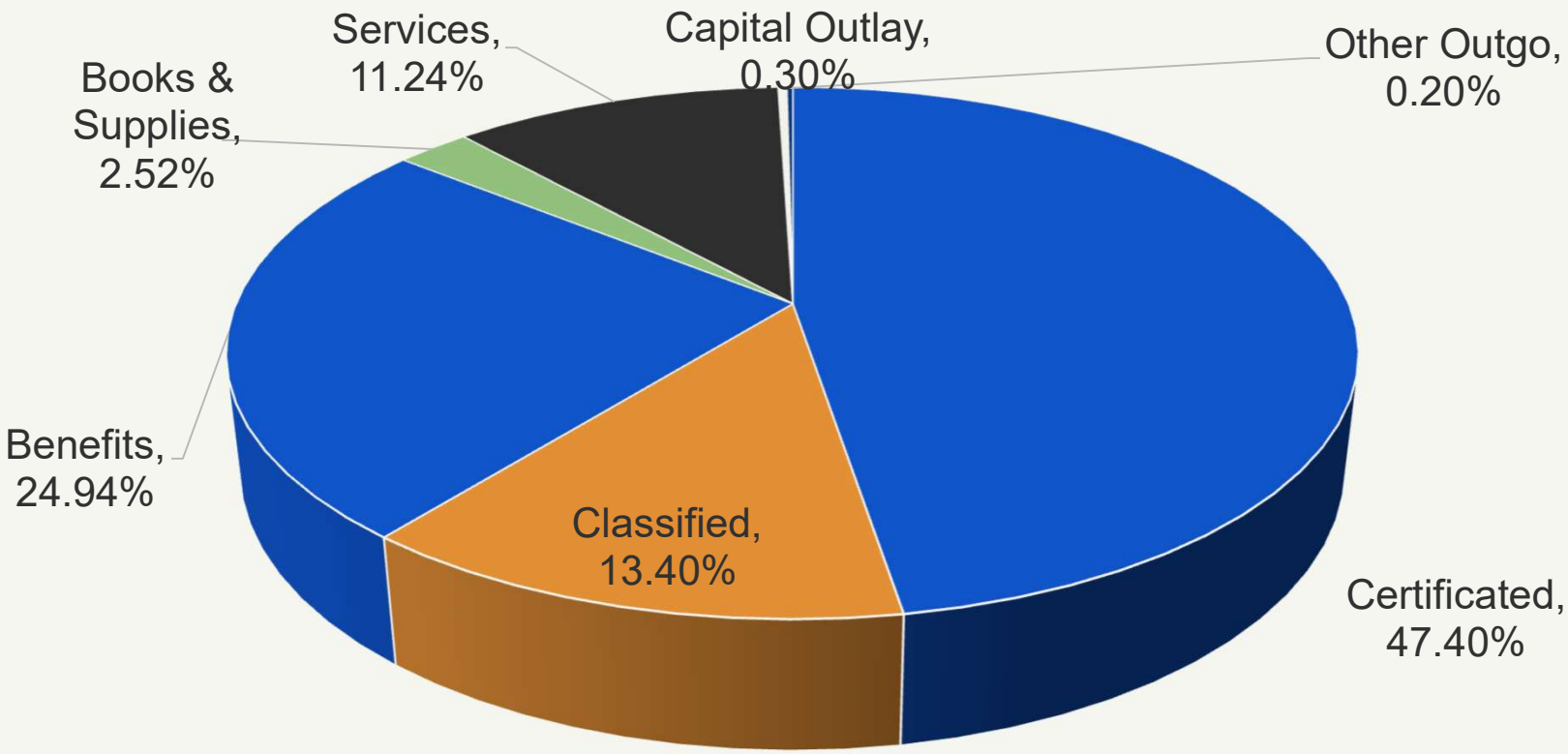
2025-26 General Fund Revenue Sources



Summary of Changes--Expenditures

	25-26 Estimated Actuals	25-26 Unaudited Actuals	Difference
Certificated	18,794,927	18,755,153	(39,774)
Classified	5,324,313	5,302,519	(21,794)
Benefits	10,018,216	9,866,706	(151,510)
Books & Supplies	1,219,030	996,966	(222,064)
Services	4,597,554	4,448,415	(149,139)
Capital Outlay	138,827	117,612	(21,216)
Other Outgo	102,285	80,483	(21,802)
Total Expenditures	**40,195,152**	**39,567,853**	**(627,299)**

2025-26 General Fund Expenditures



Summary of Changes--Expenditures

	Changes from Estimated Actuals
Student Devices	(66,576)
Maintenance Supplies	(29,457)
Custodial Supplies	(12,556)
Grounds Equipment	(21,624)
Computer Network	(21,216)

Summary of Changes--Expenditures

	Changes from Estimated Actuals
Gas	(81,153)
Electricity	64,952
SpEd Contracted Services	(29,095)
SpEd Transportation	(33,592)
Maintenance Repair	(42,020)
Grounds Repair	(14,179)

Prior Years' Actuals vs 2025-26 Unaudited Actuals

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Unaudited Actuals
Revenues	32,857,349	35,339,352	38,380,823	39,876,607	41,040,134	42,082,829
Expenditures	32,979,889	36,333,716	38,210,957	39,178,608	40,361,027	39,567,853
Surplus (Deficit)	**(122,540)**	**(994,364)**	**169,866**	**697,999**	**679,107**	**2,514,977**
Total Transfers	45,000	(55,000)	-	(99,000)	(118,551)	(64,310)
End Balance Gain (Loss)	**(77,540)**	**(1,049,364)**	**169,866**	**598,999**	**560,556**	**2,450,667**
Beginning Balance	6,458,152	6,595,740	5,546,377	5,716,243	6,324,843	6,875,799
Ending Balance	6,380,611	5,546,377	5,716,243	6,315,242	6,885,400	9,326,466

General Fund Multi-Year Projections

	25-26 Unaudited Actuals	26-27 Adopted Budget	27-28 Projected Budget	28-29 Projected Budget
Revenues	42,082,829	42,640,363	44,015,340	44,959,475
Expenditures	39,567,853	40,711,564	40,778,494	41,484,897
Surplus (Deficit)	**2,514,977**	**1,928,799**	**3,236,847**	**3,474,578**
Total Transfers	(64,310)	(57,000)	(57,000)	(57,000)
End Balance Gain (Loss)	2,450,667	1,871,799	3,179,847	3,417,578
Beginning Balance	6,875,799	9,326,466	11,198,265	14,378,111
Ending Balance	9,326,466	11,198,265	14,378,111	17,795,689

Components of General Fund Ending Balances

Revolving Cash	5,000
Prepaid Expenses	227,352
Restricted Balances	953,747
Sick Banks/Vacation Accruals	396,428
School Site Carryovers	231,703
6% Reserve for Economic Uncertainty	2,382,730
Unappropriated Ending Balance	5,129,506
	9,326,466

Multi-Year General Fund Reserves with 26-27 Adopted Budget

	25-26 Unaudited Actuals	26-27 Adopted Budget	27-28 Projected Budget	28-29 Projected Budget
6% Reserve for Economic Uncertainty	2,382,730	2,450,914	2,454,930	2,497,314
Unappropriated Ending Balance	5,129,506	7,106,610	10,368,117	13,748,786
Total Expenditures + Transfers out	39,731,364	40,848,564	40,915,494	41,621,897
General Fund Reserve	**18.91%**	**23.40%**	**31.34%**	**39.03%**
Add Fund 17 Balance	673,382	700,083	710,083	720,083
Reserve with Fund 01, 17	**20.60%**	**25.11%**	**33.08%**	**40.76%**
Add Fund 20 Balance	1,871,194	1,979,900	2,004,900	2,029,900
Reserve with Fund 01, 17, 20	**25.31%**	**29.96%**	**37.98%**	**45.64%**

Multi-Year General Fund Reserves with AB1200 & SSPDBG—
Information Only, pending budget revision at 1st Interim

	2025-26 Unaudited Actuals	2026-27	2027-28	2028-29
6% Reserve for Economic Uncertainty	2,382,730	2,521,096	2,590,891	2,633,216
Unappropriated Ending Balance	5,129,506	7,021,018	9,223,571	11,619,118
Total Expenditures + Transfers out	39,731,364	42,018,263	43,181,525	43,886,928
General Fund Reserve	**18.91%**	**22.71%**	**27.36%**	**32.48%**
Add Fund 17 Balance	673,382	700,083	710,083	720,083
Reserve with Fund 01, 17	**20.60%**	**24.38%**	**29.00%**	**34.12%**
Add Fund 20 Balance	1,871,194	1,979,900	2,004,900	2,029,900
Reserve with Fund 01, 17, 20	**25.31%**	**29.09%**	**33.65%**	**38.74%**

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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 Balances[1]

By District Type	2023-24	2024-25
Unified	24.36%	21.89%
Elementary	25.54%	24.52%
High	24.40%	26.13%

By District Size	2024-25
Less than 1,000 ADA	41.38%
1,001 to 5,000 ADA	24.48%
5,001 to 10,000 ADA	21.26%
Greater than 10,001 ADA	21.99%

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

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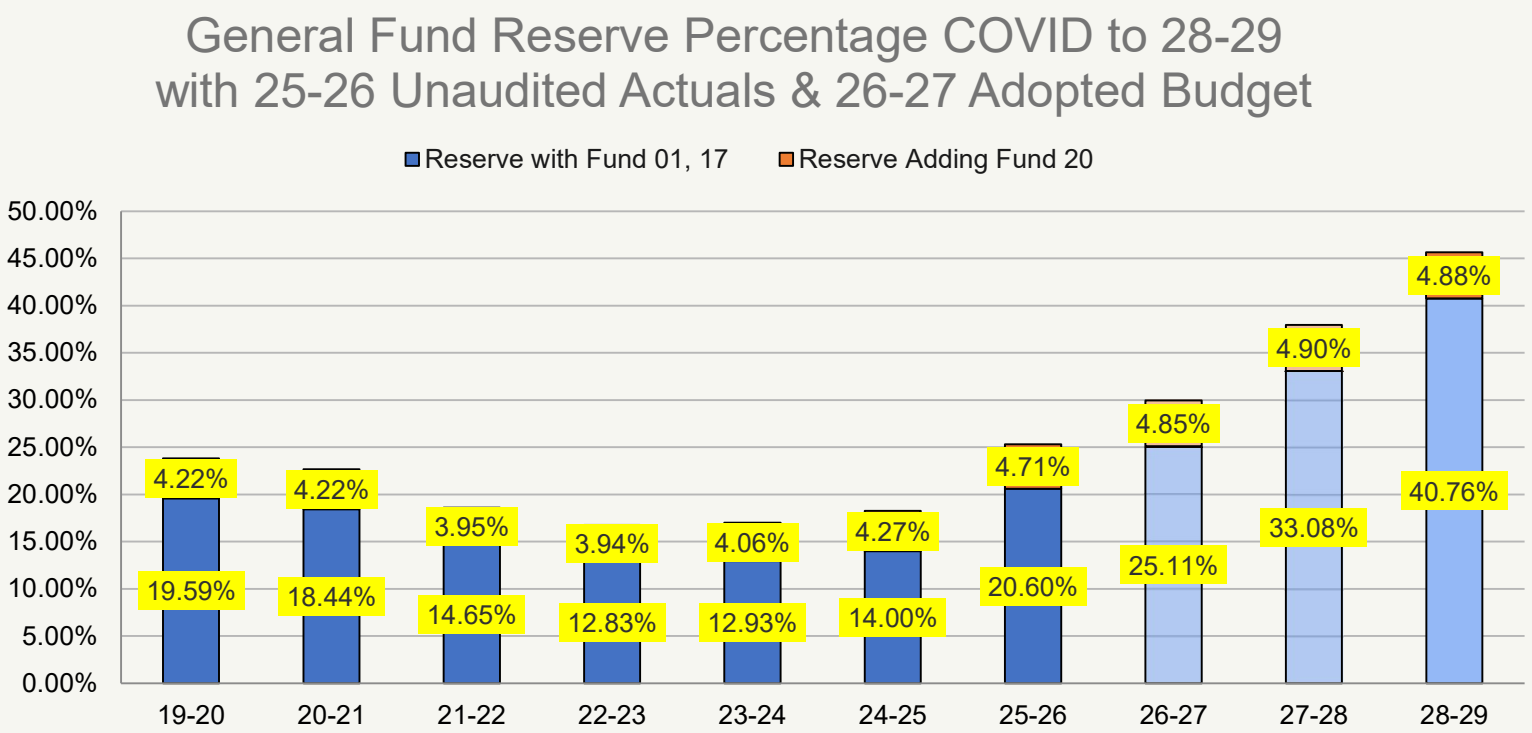
Contributions to Restricted Resources

Routine Restricted Maintenance	1,061,928
Special Education	5,232,712
Safe Route to School	61,645
Total Contributions	**6,356,284**

Interfund Transfers

Transfer in from Fund 40	$80,000
Transfer out to Fund 13 (Cafeteria)	($86,000)
Transfer out to Fund 20 (OPEB)	($67,911)

HCSD Reserves 2019-20 through 2027-28



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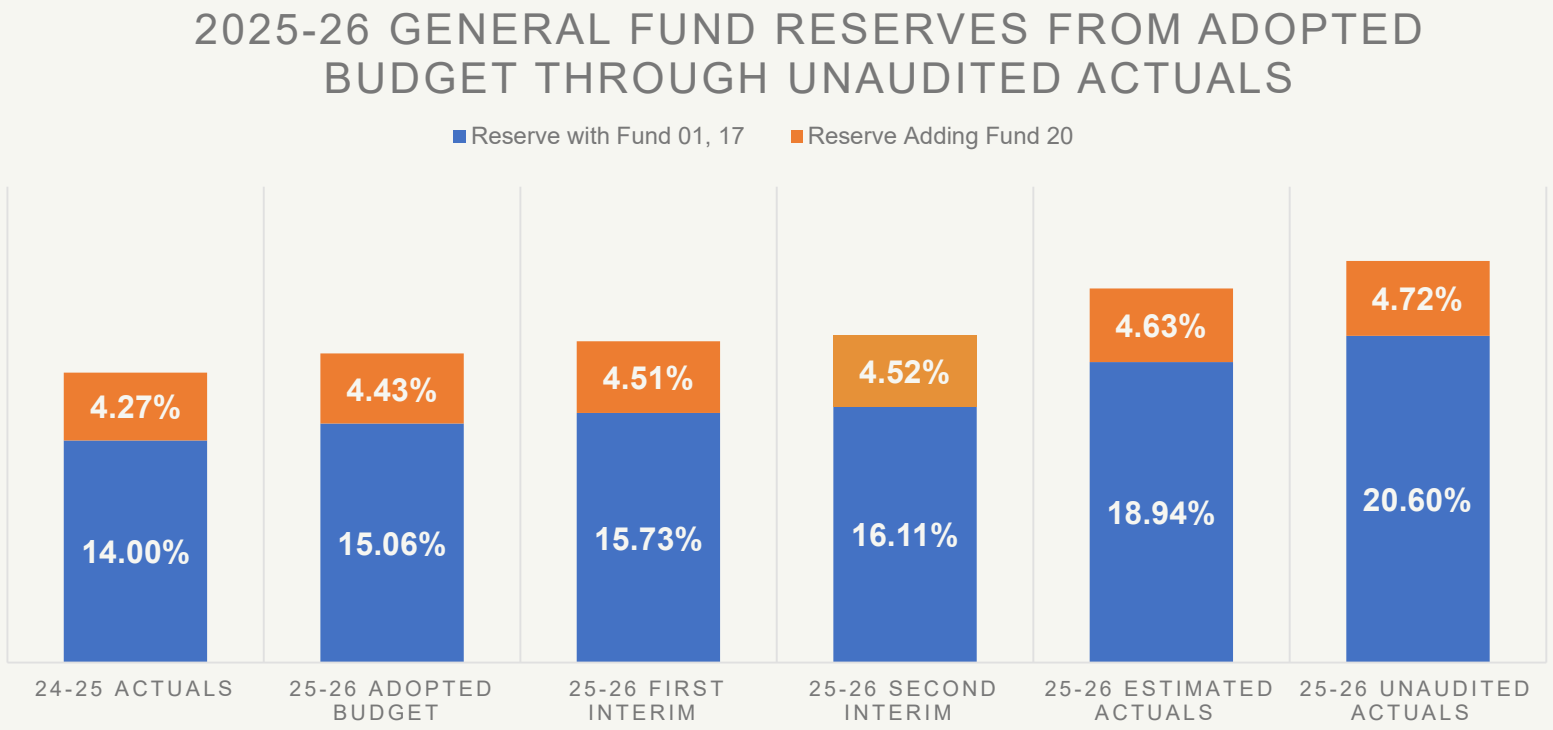
2025-26 General Fund Reserves



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2025-26 Unaudited Actuals All Funds at a Glance

	General	Special Revenue Cafeteria	Special Reserve Non-Capital	Special Reserve (OPEB)	Building Fund	Capital Facilities	Special Reserve Capital	Bond Interest & Redemption	Total
Description	**Fund 01**	**Fund 13**	**Fund 17**	**Fund 20**	**Fund 21**	**Fund 25**	**Fund 40**	**Fund 51**	
Beginning Fund Balance	**6,875,799**	**653**	**647,558**	**1,732,635**	**50,375,242**	**80,925**	**226,719**	**11,462,226**	**71,401,756**
Revenues	42,082,829	581,353	25,824	70,649	2,107,702	209,552	85,625	9,945,045	55,108,580
Transfers In	80,000	86,000		67,911			(9,601)		224,310
Bond Proceeds					31,727,000				31,727,000
Total Sources of Funds	**42,162,829**	**667,353**	**25,824**	**138,559**	**33,834,702**	**209,552**	**76,024**	**9,945,045**	**87,059,889**
Expenditures	39,567,853	666,325			33,951,774	122,392		8,953,962	83,262,306
Transfers Out	144,310						80,000		224,310
Other Uses								4,250	4,250
Total Uses of Funds	**39,712,162**	**666,325**	**-**	**-**	**33,951,774**	**122,392**	**80,000**	**8,958,212**	**83,490,866**
Net Gain/Loss	2,450,667	1,027	25,824	138,559	(117,071)	87,160	(3,976)	986,833	3,569,023
Ending Fund Balance	**9,326,466**	**1,680**	**673,382**	**1,871,194**	**50,258,171**	**168,085**	**222,743**	**12,449,058**	**74,970,779**

Measure H Bond Projects Actuals & Budgets

	Year	22-23	23-24	24-25	25-26	26-27 Budget	Total by
Project	**Description**	**Fund 21**	**Fund 21**	**Fund 21**	**Fund 21**	**Fund 21**	**Project**
640	BUSINESS SERVICES				65,719	32,873	**98,592**
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	-	28,588		**478,380**
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	27,468		**469,763**
929	FURNITURE REPLACEMENT	108,123	24,007	146,642	1,005,736	415,000	**1,699,508**
	TOTAL				**1,149,055**	**597,873**	**4,721,013**

Measure H Bond Projects Actuals & Budgets

Project	Description	22-23 Fund 21	23-24 Fund 21	23-24 Fund 01	23-24 Fund 25	24-25 Fund 21	24-25 Fund 01	24-25 Fund 25	25-26 Fund 21	25-26 Fund 25	26-27 Budget Fund 21	Total by Project
931	WEST UNDERGROUND LINE REPAIRS	10,820	106,458			61,417			455,198			**633,893**
932	CROCKER NEW MPR AND DROP-OFF	37,870	191,122		137,483	1,636,929		199,517	2,328,701	53,633	24,435,000	**29,020,255**
933	WEST NEW MPR & LIBRARY CONVRSN	37,870	223,413		315,000	2,791,928		151,460	14,714,722	68,759	5,910,000	**24,213,152**
934	ROOF REPAIRS	13,525	264,253			7,779,787			4,782,409			**12,839,974**
935	HVAC REPLACEMENT & IMPROVEMENT	29,755	283,955			8,382,278			8,638,964		750,000	**18,084,952**
936	CROCKER TURF FIELD	10,820	13,725	18,300		-	9,425		7,638			**59,908**
937	BRIDGE SCHOOL REMODEL PROJECT	1,607	7,840			-						**9,447**
938	OUTDOOR DISPLAY MARQUEE	-	100,125			696,793						**796,918**
939	FIRE ALARM	-	-			187,606			1,332,487		1,860,000	**3,380,093**
940	SURVEILLANCE CAMERAS	-	-			203,903			477,719			**681,622**
941	NORTH JUNGLE								64,881		50,000	**114,881**
	TOTAL								**32,802,719**	**122,392**	**33,005,000**	**89,835,095**

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 2015-16 to 2026-27

Year	CalSTRS Rate	Rate Increase per Year	CalSTRS Creditable Earnings	CalSTRS Cost Increase per Year
2015-16	10.73%			
2016-17	12.58%	1.85%	14,072,042	260,333
2017-18	14.43%	1.85%	13,888,999	513,893
2018-19	16.28%	1.85%	14,437,119	801,260
2019-20	17.10%	0.82%	14,647,473	933,044
2020-21	16.15%	-0.95%	15,878,198	860,598
2021-22	16.92%	0.77%	17,048,922	1,055,328
2022-23	19.10%	2.18%	17,856,144	1,494,559
2023-24	19.10%	0.00%	17,494,783	1,464,313
2024-25	19.10%	0.00%	18,182,449	1,521,871
2025-26	19.10%	0.00%	18,182,449	1,521,871
2026-27	19.10%	0.00%	18,182,449	1,521,871
Total	**8.37%**	**8.37%**		**11,948,942**

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

Year	CalPERS Rate	Rate Increase per Year	CalPERS Creditable Earnings	CalPERS Cost Increase per Year	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**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2025-26 Unaudited 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	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	63.80%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$30,451,650.65
	Appropriations Subject to Limit	$30,451,650.65
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.14%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____ Date of Meeting: Sep 09, 2026

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: Ana de Arce Title: Superintendent

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: _____ Title: _____

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

For County Office of Education:	For School District:
Kevin J Bultema	Joyce Shen
Name	Name
Deputy Superintendent, Business Services	Chief Business Official
Title	Title
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kbultema@smcoe.org	jshen@hcsdk8.org
E-mail Address	E-mail Address

HILLSBOROUGH CITY SCHOOL DISTRICT

2025-26 Unaudited Actuals General Fund Multi-Year Projections

	25-26 Unaudited Actuals			26-27 Adopted 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	29,360,521.84	1,109,005.17	30,469,527.01	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	-	350,186.76	350,186.76	-	332,506.85	332,506.85		332,506.85	332,506.85		332,506.85	332,506.85
State Revenue	352,425.12	2,763,947.10	3,116,372.22	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	4,717,679.93	3,429,063.51	8,146,743.44	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	34,430,626.89	7,652,202.54	42,082,829.43	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	14,190,970.69	4,564,181.93	18,755,152.62	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	2,735,363.17	2,567,155.84	5,302,519.01	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	5,540,407.62	4,326,298.00	9,866,705.62	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	716,381.23	280,584.37	996,965.60	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	2,584,988.35	1,863,426.42	4,448,414.77	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	36,156.32	81,455.32	117,611.64	14,728.68	82,000.00	96,728.68	14,728.68	-	14,728.68	14,728.68	-	14,728.68
Other Outgo	47,058.00	33,425.32	80,483.32	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	25,851,325.38	13,716,527.20	39,567,852.58	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	8,579,301.51	(6,064,324.66)	**2,514,976.85**	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	(86,000.00)		(86,000.00)	(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	9,601.00		9,601.00									
Contributions to Restricted	(6,356,284.15)	6,356,284.15	-	(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	(6,420,593.89)	6,356,284.15	(64,309.74)	(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	2,158,707.62	291,959.49	2,450,667.11	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		5,153,621.39	0.00									
Beginning Balance	6,199,776.57	676,022.18	6,875,798.75	8,358,484.19	967,981.67	9,326,465.86	10,412,483.05	785,781.72	11,198,264.77	13,663,300.35	714,810.96	14,378,111.31
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	189,001.93	38,349.87	227,351.80	190,000.00		190,000.00	190,000.00		190,000.00	190,000.00		190,000.00
Restricted Balances		953,747.22	953,747.22		817,610.26	817,610.26		731,933.06	731,933.06		726,457.81	726,457.81
Sick Banks/Vacation Accruals	396,427.90		396,427.90	396,427.90		396,427.90	396,427.90		396,427.90	396,427.90		396,427.90
School Site Carryovers	231,703.23		231,703.23	231,703.23		231,703.23	231,703.23		231,703.23	231,703.23		231,703.23
Crocker Turf Project												
6% Reserve for Economic Uncertainty	2,382,729.74		2,382,729.74	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	5,153,621.39	(24,115.42)	5,129,505.97	7,138,438.09	(31,828.54)	7,106,609.55	10,385,239.60	(17,122.10)	10,368,117.50	13,765,908.51	(17,122.10)	13,748,786.41
Ending Balance	8,358,484.19	967,981.67	9,326,465.86	10,412,483.05	785,781.72	11,198,264.77	13,663,300.35	714,810.96	14,378,111.31	17,086,353.45	709,335.71	17,795,689.16

Hillsborough City School District
2025-26 Unaudited Actuals All Funds at a Glance

Description	General Fund 01	Special Revenue Cafeteria Fund 13	Special Reserve Non-Capital Fund 17	Special Reserve (OPEB) Fund 20	Building Fund 21	Capital Facilities Fund 25	Special Reserve Capital Fund 40	Bond Interest & Redemption Fund 51	Total
Beginning Fund Balances	**6,875,798.75**	**652.82**	**647,557.87**	**1,732,634.85**	**50,375,242.22**	**80,925.30**	**226,718.69**	**11,462,225.58**	**71,401,756.08**
Sources of Funds									
Revenues	42,082,829.43	581,352.84	25,824.22	70,648.60	2,107,702.47	209,551.95	85,625.32	9,945,044.70	55,108,579.53
Transfers In	80,000.00	86,000.00		67,910.74			(9,601.00)		224,309.74
Other Sources/Bond Proceeds					31,727,000.00				31,727,000.00
Total Sources of Funds	**42,162,829.43**	**667,352.84**	**25,824.22**	**138,559.34**	**33,834,702.47**	**209,551.95**	**76,024.32**	**9,945,044.70**	**87,059,889.27**
Uses of Funds									
Expenditures	39,567,852.58	666,325.47			33,951,773.79	122,392.44		8,953,962.04	83,262,306.32
Transfers Out	144,309.74						80,000.00		224,309.74
Other Uses								4,250.00	4,250.00
Total Uses of Funds	**39,712,162.32**	**666,325.47**	**-**	**-**	**33,951,773.79**	**122,392.44**	**80,000.00**	**8,958,212.04**	**83,490,866.06**
Net Sources (Uses) of Funds	**2,450,667.11**	**1,027.37**	**25,824.22**	**138,559.34**	**(117,071.32)**	**87,159.51**	**(3,975.68)**	**986,832.66**	**3,569,023.21**
Ending Fund Balance	**9,326,465.86**	**1,680.19**	**673,382.09**	**1,871,194.19**	**50,258,170.90**	**168,084.81**	**222,743.01**	**12,449,058.24**	**74,970,779.29**
Components of Ending Fund Balances:									
Revolving Cash	5,000.00								5,000.00
Prepaid Expenses	227,351.80								227,351.80
Restricted Balance	953,747.22	1,680.19			50,258,170.90	168,084.81		12,449,058.24	63,830,741.36
Sick Banks/Vacation Accruals	396,427.90								396,427.90
Site/Program Carryovers	231,703.23								231,703.23
Other Committed/Assigned				1,871,194.19			222,743.01		2,093,937.20
6% Reserve for Economic Uncertainty	2,382,729.74		673,382.09						3,056,111.83
Unappropriated Ending Balance	5,129,505.97								5,129,505.97
Ending Balance	**9,326,465.86**	**1,680.19**	**673,382.09**	**1,871,194.19**	**50,258,170.90**	**168,084.81**	**222,743.01**	**12,449,058.24**	**74,970,779.29**

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	29,360,521.84	1,109,005.17	30,469,527.01	30,507,085.69	1,112,426.89	31,619,512.58	3.8%
2) Federal Revenue		8100-8299	0.00	350,186.76	350,186.76	0.00	332,506.85	332,506.85	-5.0%
3) Other State Revenue		8300-8599	352,425.12	2,763,947.10	3,116,372.22	371,442.38	2,370,477.24	2,741,919.62	-12.0%
4) Other Local Revenue		8600-8799	4,717,679.93	3,429,063.51	8,146,743.44	4,651,287.54	3,295,136.16	7,946,423.70	-2.5%
5) TOTAL, REVENUES			34,430,626.89	7,652,202.54	42,082,829.43	35,529,815.61	7,110,547.14	42,640,362.75	1.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	14,190,970.69	4,564,181.93	18,755,152.62	14,162,699.82	4,397,985.54	18,560,685.36	-1.0%
2) Classified Salaries		2000-2999	2,735,363.17	2,567,155.84	5,302,519.01	2,671,790.06	2,476,335.44	5,148,125.50	-2.9%
3) Employee Benefits		3000-3999	5,540,407.62	4,326,298.00	9,866,705.62	5,569,300.53	4,535,534.77	10,104,835.30	2.4%
4) Books and Supplies		4000-4999	716,381.23	280,584.37	996,965.60	1,226,476.21	349,824.31	1,576,300.52	58.1%
5) Services and Other Operating Expenditures		5000-5999	2,584,988.35	1,863,426.42	4,448,414.77	3,247,697.27	1,874,905.86	5,122,603.13	15.2%
6) Capital Outlay		6000-6999	36,156.32	81,455.32	117,611.64	14,728.68	82,000.00	96,728.68	-17.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	47,058.00	33,425.32	80,483.32	62,285.35	40,000.00	102,285.35	27.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,851,325.38	13,716,527.20	39,567,852.58	26,954,977.92	13,756,585.92	40,711,563.84	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,579,301.51	(6,064,324.66)	2,514,976.85	8,574,837.69	(6,646,038.78)	1,928,798.91	-23.3%
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	144,309.74	0.00	144,309.74	137,000.00	0.00	137,000.00	-5.1%
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	(6,356,284.15)	6,356,284.15	0.00	(6,463,838.83)	6,463,838.83	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,420,593.89)	6,356,284.15	(64,309.74)	(6,520,838.83)	6,463,838.83	(57,000.00)	-11.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,158,707.62	291,959.49	2,450,667.11	2,053,998.86	(182,199.95)	1,871,798.91	-23.6%
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	8,358,484.19	967,981.67	9,326,465.86	35.5%
b) Audit Adjustments		9793	(9,601.00)	0.00	(9,601.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,199,776.57	676,022.18	6,875,798.75	8,358,484.19	967,981.67	9,326,465.86	35.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,199,776.57	676,022.18	6,875,798.75	8,358,484.19	967,981.67	9,326,465.86	35.6%
2) Ending Balance, June 30 (E + F1e)			8,358,484.19	967,981.67	9,326,465.86	10,412,483.05	785,781.72	11,198,264.77	20.1%
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	189,001.93	38,349.87	227,351.80	190,000.00	0.00	190,000.00	-16.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	953,747.22	953,747.22	0.00	817,610.26	817,610.26	-14.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	628,131.13	0.00	628,131.13	628,131.13	0.00	628,131.13	0.0%
Sick Leave Bank/Vacation Accruals	0000	9760	*396,427.90*		*396,427.90*			*0.00*	
Site/Program Carryovers	0000	9760	*231,703.23*		*231,703.23*			*0.00*	
Sick Banks/Vacation Accruals	0000	9760			*0.00*	*396,427.90*		*396,427.90*	
School Site Carryovers	0000	9760			*0.00*	*231,703.23*		*231,703.23*	
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	2,382,729.74	0.00	2,382,729.74	2,450,913.83	0.00	2,450,913.83	2.9%
Unassigned/Unappropriated Amount		9790	5,153,621.39	(24,115.42)	5,129,505.97	7,138,438.09	(31,828.54)	7,106,609.55	38.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,374,996.50	92,104.49	10,467,100.99				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	100.00	29,181.07	29,281.07				
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				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
3) Accounts Receivable		9200	197,206.33	997,868.85	1,195,075.18				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	180,000.00	0.00	180,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	189,001.93	38,349.87	227,351.80				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			10,951,320.16	1,157,504.28	12,108,824.44				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,592,835.97	189,522.61	2,782,358.58				
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			2,592,835.97	189,522.61	2,782,358.58				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			8,358,484.19	967,981.67	9,326,465.86				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	172,042.00	0.00	172,042.00	172,044.00	0.00	172,044.00	0.0%
Education Protection Account State Aid - Current Year		8012	242,258.00	0.00	242,258.00	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	67,419.65	0.00	67,419.65	67,047.00	0.00	67,047.00	-0.6%
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	27,773,540.45	0.00	27,773,540.45	29,136,756.74	0.00	29,136,756.74	4.9%
Unsecured Roll Taxes		8042	1,139,107.62	0.00	1,139,107.62	928,971.95	0.00	928,971.95	-18.4%
Prior Years' Taxes		8043	(33,845.88)	0.00	(33,845.88)	(40,000.00)	0.00	(40,000.00)	18.2%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			29,360,521.84	0.00	29,360,521.84	30,507,085.69	0.00	30,507,085.69	3.9%
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	1,109,005.17	1,109,005.17	0.00	1,112,426.89	1,112,426.89	0.3%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			29,360,521.84	1,109,005.17	30,469,527.01	30,507,085.69	1,112,426.89	31,619,512.58	3.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	280,833.53	280,833.53	0.00	280,833.53	280,833.53	0.0%
Special Education Discretionary Grants		8182	0.00	40,226.23	40,226.23	0.00	23,716.32	23,716.32	-41.0%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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		19,127.00	19,127.00		17,957.00	17,957.00	-6.1%
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%
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	350,186.76	350,186.76	0.00	332,506.85	332,506.85	-5.0%
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	22,375.74	22,375.74	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	232,982.74	103,431.12	336,413.86	252,000.00	105,000.00	357,000.00	6.1%
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		2,000.00	2,000.00		1,000.00	1,000.00	-50.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		157,489.00	157,489.00		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	72,976.38	2,452,915.00	2,525,891.38	72,976.38	2,081,255.00	2,154,231.38	-14.7%
TOTAL, OTHER STATE REVENUE			352,425.12	2,763,947.10	3,116,372.22	371,442.38	2,370,477.24	2,741,919.62	-12.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	2,641,370.05	2,641,370.05	0.00	2,640,000.00	2,640,000.00	-0.1%
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	360,217.39	0.00	360,217.39	227,502.73	0.00	227,502.73	-36.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	212,650.33	212,650.33	0.00	203,660.56	203,660.56	-4.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	355,107.54	0.00	355,107.54	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	4,002,355.00	575,043.13	4,577,398.13	4,081,375.56	451,475.60	4,532,851.16	-1.0%
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			4,717,679.93	3,429,063.51	8,146,743.44	4,651,287.54	3,295,136.16	7,946,423.70	-2.5%
TOTAL, REVENUES			34,430,626.89	7,652,202.54	42,082,829.43	35,529,815.61	7,110,547.14	42,640,362.75	1.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	10,877,015.98	4,154,796.49	15,031,812.47	10,767,522.63	4,050,772.43	14,818,295.06	-1.4%
Certificated Pupil Support Salaries		1200	1,118,707.64	152,458.96	1,271,166.60	1,165,382.30	87,802.00	1,253,184.30	-1.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,195,247.07	256,926.48	2,452,173.55	2,229,794.89	259,411.11	2,489,206.00	1.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			14,190,970.69	4,564,181.93	18,755,152.62	14,162,699.82	4,397,985.54	18,560,685.36	-1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	371,732.84	2,002,757.79	2,374,490.63	378,168.75	1,904,992.51	2,283,161.26	-3.8%
Classified Support Salaries		2200	804,744.63	223,829.14	1,028,573.77	755,688.19	227,085.52	982,773.71	-4.5%
Classified Supervisors' and Administrators' Salaries		2300	391,113.50	237,171.24	628,284.74	371,672.64	238,212.38	609,885.02	-2.9%
Clerical, Technical and Office Salaries		2400	1,167,772.20	103,397.67	1,271,169.87	1,166,260.48	106,045.03	1,272,305.51	0.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,735,363.17	2,567,155.84	5,302,519.01	2,671,790.06	2,476,335.44	5,148,125.50	-2.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,630,958.78	2,601,469.38	5,232,428.16	2,652,389.78	2,705,596.48	5,357,986.26	2.4%
PERS		3201-3202	744,654.88	632,045.43	1,376,700.31	718,514.72	614,554.62	1,333,069.34	-3.2%
OASDI/Medicare/Alternative		3301-3302	412,343.88	248,828.93	661,172.81	400,265.38	239,365.24	639,630.62	-3.3%
Health and Welfare Benefits		3401-3402	1,299,691.76	684,626.93	1,984,318.69	1,352,327.23	819,609.91	2,171,937.14	9.5%
Unemployment Insurance		3501-3502	8,099.60	3,314.28	11,413.88	8,022.99	3,322.69	11,345.68	-0.6%
Workers' Compensation		3601-3602	177,727.79	73,726.32	251,454.11	175,062.85	73,145.97	248,208.82	-1.3%
OPEB, Allocated		3701-3702	162,493.65	35,981.33	198,474.98	172,581.73	39,782.54	212,364.27	7.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	104,437.28	46,305.40	150,742.68	90,135.85	40,157.32	130,293.17	-13.6%
TOTAL, EMPLOYEE BENEFITS			5,540,407.62	4,326,298.00	9,866,705.62	5,569,300.53	4,535,534.77	10,104,835.30	2.4%
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	23,471.02	1,417.01	24,888.03	30,680.35	0.00	30,680.35	23.3%
Materials and Supplies		4300	482,162.56	164,224.76	646,387.32	1,027,744.05	214,526.34	1,242,270.39	92.2%
Noncapitalized Equipment		4400	210,747.65	81,606.77	292,354.42	168,051.81	60,296.93	228,348.74	-21.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			716,381.23	280,584.37	996,965.60	1,226,476.21	349,824.31	1,576,300.52	58.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	430,958.15	430,958.15	0.00	295,000.00	295,000.00	-31.5%
Travel and Conferences		5200	36,074.60	36,892.09	72,966.69	45,284.99	43,837.05	89,122.04	22.1%
Dues and Memberships		5300	39,719.57	3,028.56	42,748.13	31,779.04	2,924.00	34,703.04	-18.8%
Insurance		5400 - 5499	393,796.08	0.00	393,796.08	400,000.00	0.00	400,000.00	1.6%
Operations and Housekeeping Services		5500	716,749.48	0.00	716,749.48	739,229.28	0.00	739,229.28	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	97,538.77	153,617.22	251,155.99	119,168.39	182,597.19	301,765.58	20.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	1,193,650.73	1,238,930.40	2,432,581.13	1,810,070.74	1,350,547.62	3,160,618.36	29.9%
Communications		5900	107,459.12	0.00	107,459.12	102,164.83	0.00	102,164.83	-4.9%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,584,988.35	1,863,426.42	4,448,414.77	3,247,697.27	1,874,905.86	5,122,603.13	15.2%
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	36,156.32	81,455.32	117,611.64	14,728.68	82,000.00	96,728.68	-17.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,156.32	81,455.32	117,611.64	14,728.68	82,000.00	96,728.68	-17.8%
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	33,425.32	33,425.32	0.00	40,000.00	40,000.00	19.7%
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	47,058.00	0.00	47,058.00	62,285.35	0.00	62,285.35	32.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			47,058.00	33,425.32	80,483.32	62,285.35	40,000.00	102,285.35	27.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			25,851,325.38	13,716,527.20	39,567,852.58	26,954,977.92	13,756,585.92	40,711,563.84	2.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	86,000.00	0.00	86,000.00	102,000.00	0.00	102,000.00	18.6%
Other Authorized Interfund Transfers Out		7619	(9,601.00)	0.00	(9,601.00)	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			144,309.74	0.00	144,309.74	137,000.00	0.00	137,000.00	-5.1%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	(6,356,284.15)	6,356,284.15	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			(6,356,284.15)	6,356,284.15	0.00	(6,463,838.83)	6,463,838.83	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(6,420,593.89)	6,356,284.15	(64,309.74)	(6,520,838.83)	6,463,838.83	(57,000.00)	-11.4%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	29,360,521.84	1,109,005.17	30,469,527.01	30,507,085.69	1,112,426.89	31,619,512.58	3.8%
2) Federal Revenue		8100-8299	0.00	350,186.76	350,186.76	0.00	332,506.85	332,506.85	-5.0%
3) Other State Revenue		8300-8599	352,425.12	2,763,947.10	3,116,372.22	371,442.38	2,370,477.24	2,741,919.62	-12.0%
4) Other Local Revenue		8600-8799	4,717,679.93	3,429,063.51	8,146,743.44	4,651,287.54	3,295,136.16	7,946,423.70	-2.5%
5) TOTAL, REVENUES			34,430,626.89	7,652,202.54	42,082,829.43	35,529,815.61	7,110,547.14	42,640,362.75	1.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		15,547,117.02	11,347,521.17	26,894,638.19	16,617,294.72	11,348,077.52	27,965,372.24	4.0%
2) Instruction - Related Services	2000-2999		3,183,959.55	699,257.33	3,883,216.88	3,233,013.96	720,391.35	3,953,405.31	1.8%
3) Pupil Services	3000-3999		1,438,744.75	512,991.32	1,951,736.07	1,479,296.88	435,161.04	1,914,457.92	-1.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		275,958.35	15,997.00	291,955.35	246,105.64	16,790.00	262,895.64	-10.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,913,502.63	40,410.00	2,953,912.63	2,908,940.75	42,411.00	2,951,351.75	-0.1%
8) Plant Services	8000-8999		2,444,985.08	1,066,925.06	3,511,910.14	2,408,040.62	1,153,755.01	3,561,795.63	1.4%
9) Other Outgo	9000-9999	Except 7600-7699	47,058.00	33,425.32	80,483.32	62,285.35	40,000.00	102,285.35	27.1%
10) TOTAL, EXPENDITURES			25,851,325.38	13,716,527.20	39,567,852.58	26,954,977.92	13,756,585.92	40,711,563.84	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,579,301.51	(6,064,324.66)	2,514,976.85	8,574,837.69	(6,646,038.78)	1,928,798.91	-23.3%
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	144,309.74	0.00	144,309.74	137,000.00	0.00	137,000.00	-5.1%
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	(6,356,284.15)	6,356,284.15	0.00	(6,463,838.83)	6,463,838.83	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,420,593.89)	6,356,284.15	(64,309.74)	(6,520,838.83)	6,463,838.83	(57,000.00)	-11.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,158,707.62	291,959.49	2,450,667.11	2,053,998.86	(182,199.95)	1,871,798.91	-23.6%
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	8,358,484.19	967,981.67	9,326,465.86	35.5%
b) Audit Adjustments		9793	(9,601.00)	0.00	(9,601.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,199,776.57	676,022.18	6,875,798.75	8,358,484.19	967,981.67	9,326,465.86	35.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,199,776.57	676,022.18	6,875,798.75	8,358,484.19	967,981.67	9,326,465.86	35.6%
2) Ending Balance, June 30 (E + F1e)			8,358,484.19	967,981.67	9,326,465.86	10,412,483.05	785,781.72	11,198,264.77	20.1%
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	189,001.93	38,349.87	227,351.80	190,000.00	0.00	190,000.00	-16.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	953,747.22	953,747.22	0.00	817,610.26	817,610.26	-14.3%
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	628,131.13	0.00	628,131.13	628,131.13	0.00	628,131.13	0.0%
Sick Leave Bank/Vacation Accruals	0000	9760	*396,427.90*		*396,427.90*			*0.00*	
Site/Program Carryovers	0000	9760	*231,703.23*		*231,703.23*			*0.00*	
Sick Banks/Vacation Accruals	0000	9760			*0.00*	*396,427.90*		*396,427.90*	
School Site Carryovers	0000	9760			*0.00*	*231,703.23*		*231,703.23*	
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	2,382,729.74	0.00	2,382,729.74	2,450,913.83	0.00	2,450,913.83	2.9%
Unassigned/Unappropriated Amount		9790	5,153,621.39	(24,115.42)	5,129,505.97	7,138,438.09	(31,828.54)	7,106,609.55	38.5%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6019	Student Support and Professional Development Discretionary Block Grant	370,807.00	338,157.00
6300	Lottery: Instructional Materials	144,882.96	69,513.65
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	258,990.47	264,549.29
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	13,143.00	13,143.00
7042	Child Nutrition: Food Service Staff Retention & Recruitment Funds (2025 KIT Funds)	7,404.33	7,404.33
7435	Learning Recovery Emergency Block Grant	5,283.00	0.00
7810	Other Restricted State	2,955.23	6,099.56
8210	Student Activity Funds	29,181.07	29,181.07
9010	Other Restricted Local	121,100.16	89,562.36
Total, Restricted Balance		953,747.22	817,610.26

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	71,134.96	57,960.26	-18.5%
3) Other State Revenue		8300-8599	514,054.73	658,713.29	28.1%
4) Other Local Revenue		8600-8799	(3,836.85)	(3,500.00)	-8.8%
5) TOTAL, REVENUES			581,352.84	713,173.55	22.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	146,271.56	171,098.82	17.0%
3) Employee Benefits		3000-3999	80,875.08	112,384.42	39.0%
4) Books and Supplies		4000-4999	1,671.85	4,500.00	169.2%
5) Services and Other Operating Expenditures		5000-5999	437,506.98	534,919.60	22.3%
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			666,325.47	822,902.84	23.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,972.63)	(109,729.29)	29.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	86,000.00	102,000.00	18.6%
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			86,000.00	102,000.00	18.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,027.37	(7,729.29)	-852.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	652.82	1,680.19	157.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			652.82	1,680.19	157.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			652.82	1,680.19	157.4%
2) Ending Balance, June 30 (E + F1e)			1,680.19	(6,049.10)	-460.0%
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	1,680.19	0.00	-100.0%
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	(6,049.10)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	176,376.90		
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 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	33,587.23		
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			209,964.13		
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	28,283.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	180,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			208,283.94		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,680.19		
FEDERAL REVENUE					
Child Nutrition Programs		8220	71,134.96	57,960.26	-18.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			71,134.96	57,960.26	-18.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	514,054.73	658,713.29	28.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			514,054.73	658,713.29	28.1%
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	(3,836.85)	(3,500.00)	-8.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(3,836.85)	(3,500.00)	-8.8%
TOTAL, REVENUES			581,352.84	713,173.55	22.7%
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	72,311.78	74,868.63	3.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	73,959.78	96,230.19	30.1%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			146,271.56	171,098.82	17.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	39,215.50	45,170.07	15.2%
OASDI/Medicare/Alternative		3301-3302	9,572.40	11,247.03	17.5%
Health and Welfare Benefits		3401-3402	29,355.58	53,069.56	80.8%
Unemployment Insurance		3501-3502	62.61	73.52	17.4%
Workers' Compensation		3601-3602	1,539.83	1,798.00	16.8%
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	1,129.16	1,026.24	-9.1%
TOTAL, EMPLOYEE BENEFITS			80,875.08	112,384.42	39.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,671.85	4,500.00	169.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,671.85	4,500.00	169.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	269.88	400.00	48.2%
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	437,237.10	534,519.60	22.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			437,506.98	534,919.60	22.3%
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			666,325.47	822,902.84	23.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	86,000.00	102,000.00	18.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			86,000.00	102,000.00	18.6%
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 Unaudited 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)			86,000.00	102,000.00	18.6%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	71,134.96	57,960.26	-18.5%
3) Other State Revenue		8300-8599	514,054.73	658,713.29	28.1%
4) Other Local Revenue		8600-8799	(3,836.85)	(3,500.00)	-8.8%
5) TOTAL, REVENUES			581,352.84	713,173.55	22.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		666,325.47	822,902.84	23.5%
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			666,325.47	822,902.84	23.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(84,972.63)	(109,729.29)	29.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	86,000.00	102,000.00	18.6%
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			86,000.00	102,000.00	18.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,027.37	(7,729.29)	-852.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	652.82	1,680.19	157.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			652.82	1,680.19	157.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			652.82	1,680.19	157.4%
2) Ending Balance, June 30 (E + F1e)			1,680.19	(6,049.10)	-460.0%
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	1,680.19	0.00	-100.0%
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	(6,049.10)	New

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,680.19	0.00
Total, Restricted Balance		1,680.19	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	25,824.22	27,000.00	4.6%
5) TOTAL, REVENUES			25,824.22	27,000.00	4.6%
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)			25,824.22	27,000.00	4.6%
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)			25,824.22	27,000.00	4.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	647,557.87	673,382.09	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			647,557.87	673,382.09	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			647,557.87	673,382.09	4.0%
2) Ending Balance, June 30 (E + F1e)			673,382.09	700,382.09	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	673,382.09	700,382.09	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 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,669.19		
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			673,382.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			673,382.09		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,824.22	27,000.00	4.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,824.22	27,000.00	4.6%
TOTAL, REVENUES			25,824.22	27,000.00	4.6%
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 Unaudited 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	25,824.22	27,000.00	4.6%
5) TOTAL, REVENUES			25,824.22	27,000.00	4.6%
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)			25,824.22	27,000.00	4.6%
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)			25,824.22	27,000.00	4.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	647,557.87	673,382.09	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			647,557.87	673,382.09	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			647,557.87	673,382.09	4.0%
2) Ending Balance, June 30 (E + F1e)			673,382.09	700,382.09	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	673,382.09	700,382.09	4.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	70,648.60	75,000.00	6.2%
5) TOTAL, REVENUES			70,648.60	75,000.00	6.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,648.60	75,000.00	6.2%
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)			138,559.34	110,000.00	-20.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,732,634.85	1,871,194.19	8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,732,634.85	1,871,194.19	8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,732,634.85	1,871,194.19	8.0%
2) Ending Balance, June 30 (E + F1e)			1,871,194.19	1,981,194.19	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	1,871,194.19	1,981,194.19	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 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	18,532.35		
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			1,871,194.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,871,194.19		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	70,648.60	75,000.00	6.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,648.60	75,000.00	6.2%
TOTAL, REVENUES			70,648.60	75,000.00	6.2%
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 Unaudited 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	70,648.60	75,000.00	6.2%
5) TOTAL, REVENUES			70,648.60	75,000.00	6.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			70,648.60	75,000.00	6.2%
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)			138,559.34	110,000.00	-20.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,732,634.85	1,871,194.19	8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,732,634.85	1,871,194.19	8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,732,634.85	1,871,194.19	8.0%
2) Ending Balance, June 30 (E + F1e)			1,871,194.19	1,981,194.19	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	1,871,194.19	1,981,194.19	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 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	2,107,702.47	529,149.67	-74.9%
5) TOTAL, REVENUES			2,107,702.47	529,149.67	-74.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	40,038.19	24,057.55	-39.9%
3) Employee Benefits		3000-3999	18,680.98	8,815.32	-52.8%
4) Books and Supplies		4000-4999	816.50	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	226,731.89	30,000.00	-86.8%
6) Capital Outlay		6000-6999	33,665,506.23	33,540,000.00	-0.4%
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			33,951,773.79	33,602,872.87	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,844,071.32)	(33,073,723.20)	3.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(117,071.32)	(33,073,723.20)	28,150.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,375,242.22	50,258,170.90	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,375,242.22	50,258,170.90	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,375,242.22	50,258,170.90	-0.2%
2) Ending Balance, June 30 (E + F1e)			50,258,170.90	17,184,447.70	-65.8%
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	50,258,170.90	17,184,447.70	-65.8%
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	52,684,914.17		
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 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	565,804.82		
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			53,250,718.99		
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	2,992,548.09		
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			2,992,548.09		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			50,258,170.90		
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	2,107,702.47	529,149.67	-74.9%
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			2,107,702.47	529,149.67	-74.9%
TOTAL, REVENUES			2,107,702.47	529,149.67	-74.9%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	40,038.19	24,057.55	-39.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			40,038.19	24,057.55	-39.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,734.27	6,351.20	-40.8%
OASDI/Medicare/Alternative		3301-3302	2,327.43	1,444.93	-37.9%
Health and Welfare Benefits		3401-3402	5,185.77	758.44	-85.4%
Unemployment Insurance		3501-3502	15.23	9.44	-38.0%
Workers' Compensation		3601-3602	418.28	251.31	-39.9%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,680.98	8,815.32	-52.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	816.50	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			816.50	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	226,731.89	30,000.00	-86.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			226,731.89	30,000.00	-86.8%
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	30,671,025.76	33,065,000.00	7.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,994,480.47	475,000.00	-84.1%
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			33,665,506.23	33,540,000.00	-0.4%
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			33,951,773.79	33,602,872.87	-1.0%
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 Unaudited 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 Unaudited 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	2,107,702.47	529,149.67	-74.9%
5) TOTAL, REVENUES			2,107,702.47	529,149.67	-74.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		33,951,773.79	33,602,872.87	-1.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			33,951,773.79	33,602,872.87	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(31,844,071.32)	(33,073,723.20)	3.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(117,071.32)	(33,073,723.20)	28,150.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,375,242.22	50,258,170.90	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,375,242.22	50,258,170.90	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,375,242.22	50,258,170.90	-0.2%
2) Ending Balance, June 30 (E + F1e)			50,258,170.90	17,184,447.70	-65.8%
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	50,258,170.90	17,184,447.70	-65.8%
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 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	50,258,170.90	17,184,447.70
Total, Restricted Balance		50,258,170.90	17,184,447.70

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	209,551.95	195,000.00	-6.9%
5) TOTAL, REVENUES			209,551.95	195,000.00	-6.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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)			87,159.51	195,000.00	123.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			87,159.51	195,000.00	123.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,925.30	168,084.81	107.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,925.30	168,084.81	107.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,925.30	168,084.81	107.7%
2) Ending Balance, June 30 (E + F1e)			168,084.81	363,084.81	116.0%
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	168,084.81	363,084.81	116.0%
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	161,050.56		
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 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,034.25		
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			168,084.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			168,084.81		
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	5,008.79	5,000.00	-0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	204,543.16	190,000.00	-7.1%
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			209,551.95	195,000.00	-6.9%
TOTAL, REVENUES			209,551.95	195,000.00	-6.9%
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 Unaudited 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 Unaudited 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 Unaudited 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	209,551.95	195,000.00	-6.9%
5) TOTAL, REVENUES			209,551.95	195,000.00	-6.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			87,159.51	195,000.00	123.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			87,159.51	195,000.00	123.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,925.30	168,084.81	107.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,925.30	168,084.81	107.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,925.30	168,084.81	107.7%
2) Ending Balance, June 30 (E + F1e)			168,084.81	363,084.81	116.0%
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	168,084.81	363,084.81	116.0%
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 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	168,084.81	363,084.81
Total, Restricted Balance		168,084.81	363,084.81

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	85,625.32	89,200.00	4.2%
5) TOTAL, REVENUES			85,625.32	89,200.00	4.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			85,625.32	89,200.00	4.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	(9,601.00)	0.00	-100.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(89,601.00)	(80,000.00)	-10.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,975.68)	9,200.00	-331.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	300,166.69	222,743.01	-25.8%
b) Audit Adjustments		9793	13,219.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			313,385.69	222,743.01	-28.9%
d) Other Restatements		9795	(86,667.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			226,718.69	222,743.01	-1.8%
2) Ending Balance, June 30 (E + F1e)			222,743.01	231,943.01	4.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	222,743.01	231,943.01	4.1%
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 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,141.16		
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			515,234.01		
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	6,667.00		
6) TOTAL, LIABILITIES			6,667.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	285,824.00		
2) TOTAL, DEFERRED INFLOWS			285,824.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			222,743.01		
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	5,625.32	9,200.00	63.5%
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			85,625.32	89,200.00	4.2%
TOTAL, REVENUES			85,625.32	89,200.00	4.2%
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 Unaudited 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	(9,601.00)	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			(9,601.00)	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	80,000.00	80,000.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited 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)			(89,601.00)	(80,000.00)	-10.7%

Description	Function Codes	Object Codes	2025-26 Unaudited 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	85,625.32	89,200.00	4.2%
5) TOTAL, REVENUES			85,625.32	89,200.00	4.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			85,625.32	89,200.00	4.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	(9,601.00)	0.00	-100.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(89,601.00)	(80,000.00)	-10.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,975.68)	9,200.00	-331.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	300,166.69	222,743.01	-25.8%
b) Audit Adjustments		9793	13,219.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			313,385.69	222,743.01	-28.9%
d) Other Restatements		9795	(86,667.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			226,718.69	222,743.01	-1.8%
2) Ending Balance, June 30 (E + F1e)			222,743.01	231,943.01	4.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	222,743.01	231,943.01	4.1%
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 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	9,686.92	9,258.47	-4.4%
4) Other Local Revenue		8600-8799	9,935,357.78	7,173,176.44	-27.8%
5) TOTAL, REVENUES			9,945,044.70	7,182,434.91	-27.8%
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	8,953,962.04	19,312,901.33	115.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,953,962.04	19,312,901.33	115.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			991,082.66	(12,130,466.42)	-1,324.0%
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	4,250.00	4,250.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,250.00)	(4,250.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			986,832.66	(12,134,716.42)	-1,329.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,462,225.58	12,449,058.24	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,462,225.58	12,449,058.24	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,462,225.58	12,449,058.24	8.6%
2) Ending Balance, June 30 (E + F1e)			12,449,058.24	314,341.82	-97.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,449,058.24	314,341.82	-97.5%
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	12,336,821.58		
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 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	112,236.66		
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			12,449,058.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			12,449,058.24		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	9,686.92	9,258.47	-4.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,686.92	9,258.47	-4.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	8,654,488.62	7,169,390.73	-17.2%
Unsecured Roll		8612	6,808.31	3,785.71	-44.4%
Prior Years' Taxes		8613	231.26	0.00	-100.0%
Supplemental Taxes		8614	263,383.55	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	352,722.99	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	657,723.05	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			9,935,357.78	7,173,176.44	-27.8%
TOTAL, REVENUES			9,945,044.70	7,182,434.91	-27.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,269,883.45	7,801,723.45	138.6%
Bond Interest and Other Service Charges		7434	5,684,078.59	11,511,177.88	102.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,953,962.04	19,312,901.33	115.7%
TOTAL, EXPENDITURES			8,953,962.04	19,312,901.33	115.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	4,250.00	4,250.00	0.0%
(d) TOTAL, USES			4,250.00	4,250.00	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)			(4,250.00)	(4,250.00)	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited 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	9,686.92	9,258.47	-4.4%
4) Other Local Revenue		8600-8799	9,935,357.78	7,173,176.44	-27.8%
5) TOTAL, REVENUES			9,945,044.70	7,182,434.91	-27.8%
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	8,953,962.04	19,312,901.33	115.7%
10) TOTAL, EXPENDITURES			8,953,962.04	19,312,901.33	115.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			991,082.66	(12,130,466.42)	-1,324.0%
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	4,250.00	4,250.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,250.00)	(4,250.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			986,832.66	(12,134,716.42)	-1,329.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,462,225.58	12,449,058.24	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,462,225.58	12,449,058.24	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,462,225.58	12,449,058.24	8.6%
2) Ending Balance, June 30 (E + F1e)			12,449,058.24	314,341.82	-97.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,449,058.24	314,341.82	-97.5%
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 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	12,449,058.24	314,341.82
Total, Restricted Balance		12,449,058.24	314,341.82

Description	2025-26 Unaudited 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	1,165.10	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	1,165.10	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	1,165.10	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)						

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	228,711.00		228,711.00			228,711.00
Work in Progress	24,726,093.00		24,726,093.00	15,934,708.27		40,660,801.27
Total capital assets not being depreciated	24,954,804.00	0.00	24,954,804.00	15,934,708.27	0.00	40,889,512.27
Capital assets being depreciated:						
Land Improvements	2,109,281.00		2,109,281.00	.40		2,109,281.40
Buildings	79,166,853.00		79,166,853.00	17,107,994.50		96,274,847.50
Equipment	6,158,013.00		6,158,013.00	1,116,064.02		7,274,077.02
Total capital assets being depreciated	87,434,147.00	0.00	87,434,147.00	18,224,058.92	0.00	105,658,205.92
Accumulated Depreciation for:						
Land Improvements	(1,673,918.88)		(1,673,918.88)		41,877.32	(1,715,796.20)
Buildings	(44,566,035.02)		(44,566,035.02)		3,190,419.29	(47,756,454.31)
Equipment	(2,887,700.50)		(2,887,700.50)	31,398.99	687,510.81	(3,543,812.32)
Total accumulated depreciation	(49,127,654.40)	0.00	(49,127,654.40)	31,398.99	3,919,807.42	(53,016,062.83)
Total capital assets being depreciated, net excluding lease and subscription assets	38,306,492.60	0.00	38,306,492.60	18,255,457.91	3,919,807.42	52,642,143.09
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets	412,742.00		412,742.00			412,742.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	412,742.00	0.00	412,742.00	0.00	0.00	412,742.00
Governmental activity capital assets, net	63,674,038.60	0.00	63,674,038.60	34,190,166.18	3,919,807.42	93,944,397.36
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	119,809,684.00	40,037,077.00	159,846,761.00	3,036,711.75		162,883,472.75	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	33,517,522.00	(5,142,262.00)	28,375,260.00			28,375,260.00	
Total/Net OPEB Liability	4,130,749.00	164,786.00	4,295,535.00		320,877.00	3,974,658.00	
Compensated Absences Payable	386,270.83	(220,870.83)	165,400.00	231,027.90		396,427.90	
Subscription Liability	391,582.00	(26,347.00)	365,235.00			365,235.00	
Governmental activities long-term liabilities	158,235,807.83	34,812,383.17	193,048,191.00	3,267,739.65	320,877.00	195,995,053.65	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	SPED IDEA Basic Local Assist Part B Sec 611	SPED IDEA Preschool Part B Sec 619 (Age 3-4-5)	SPED IDEA Mental Health Part B Sec 611	Preschool Staff Development	SPED Supporting Inclusive Practices	Title II Teacher Quality	ESSA Title IV Part A Stu Support Academic Enrich
FEDERAL CATALOG NUMBER	84.027	84.173	84.027A	84.173A	84.027A	84.367	84.424
RESOURCE CODE	3310	3315	3327	3345	3386	4035	4127
REVENUE OBJECT	8181	8182	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	280,833.53	6,419.93	15,340.00	45.30	18,421.00	19,127.00	10,000.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	280,833.53	6,419.93	15,340.00	45.30	18,421.00	19,127.00	10,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	280,833.53	6,419.93	15,340.00	45.30	18,421.00	19,127.00	10,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year						7,671.00	10,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	0.00	7,671.00	10,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	280,833.53	6,419.93	15,340.00	45.30	18,421.00	19,127.00	10,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	280,833.53	6,419.93	15,340.00	45.30	18,421.00	19,127.00	10,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

Description	001	002	003	004	005	006	007
(line 8 minus line 9 plus line 12)	(280,833.53)	(6,419.93)	(15,340.00)	(45.30)	(18,421.00)	(11,456.00)	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	280,833.53	6,419.93	15,340.00	45.30	18,421.00	11,456.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	280,833.53	6,419.93	15,340.00	45.30	18,421.00	19,127.00	10,000.00

Description	TOTAL
FEDERAL PROGRAM NAME	
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	0.00
2. a. Current Year Award	350,186.76
b. Transferability (ESSA)	0.00
c. Other Adjustments	0.00
d. Adj Curr Yr Award	
(sum lines 2a, 2b, & 2c)	350,186.76
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2d, & 3)	350,186.76
REVENUES	
5. Unearned Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	17,671.00
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	17,671.00
EXPENDITURES	
9. Donor-Authorized Expenditures	350,186.76
10. Non Donor-Authorized	
Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	350,186.76
12. Amounts Included in	
Line 6 above for Prior	
Year Adjustments	0.00
13. Calculation of Unearned Revenue	
or A/P, & A/R amounts	
(line 8 minus line 9 plus line 12)	(332,515.76)
a. Unearned Revenue	0.00

Description	
b. Accounts Payable	0.00
c. Accounts Receivable	332,515.76
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	350,186.76

Description	001	
STATE PROGRAM NAME	TUPE Cohort R Year 3	TOTAL
RESOURCE CODE	6690	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award	2,000.00	2,000.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,000.00	2,000.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,000.00	2,000.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	2,000.00	2,000.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	2,000.00	2,000.00
EXPENDITURES		
9. Donor-Authorized Expenditures	2,000.00	2,000.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	2,000.00	2,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation		

Description	001	
(line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,000.00	2,000.00

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Lottery: Unrestricted	Education Protection Account (EPA)	SSPDBG	Lottery Instructional Materials	SPED AB 602, Low Incidence, MOU	SPED Mental Health Related Services	SPED Early Intervention Preschool
RESOURCE CODE	1100	1400	6019	6300	6500	6546	6547
REVENUE OBJECT	8560	8012	8590	8560	8097/8319/8677/8699/8980	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance				99,722.16			
2. a. Current Year Award	232,982.74	242,258.00	372,157.00	103,431.12	1,362,440.35	99,144.00	29,467.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	232,982.74	242,258.00	372,157.00	103,431.12	1,362,440.35	99,144.00	29,467.00
3. Required Matching Funds/Other					5,232,712.00		
4. Total Available Award (sum lines 1, 2c, & 3)	232,982.74	242,258.00	372,157.00	203,153.28	6,595,152.35	99,144.00	29,467.00
REVENUES							
5. Cash Received in Current Year	189,686.62	242,258.00	372,157.00	61,227.96	1,141,649.45	92,489.00	29,467.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	43,296.12	0.00	0.00	42,203.16	220,790.90	6,655.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	43,296.12	0.00	0.00	42,203.16	220,790.90	6,655.00	0.00
8. Contributed Matching Funds					5,232,712.00		
9. Total Available (sum lines 5, 7c, & 8)	232,982.74	242,258.00	372,157.00	103,431.12	6,595,152.35	99,144.00	29,467.00
EXPENDITURES							
10. Donor-Authorized Expenditures	232,982.74	242,258.00		56,476.79	6,595,152.35	99,144.00	29,467.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	232,982.74	242,258.00	0.00	56,476.79	6,595,152.35	99,144.00	29,467.00

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	372,157.00	146,676.49	0.00	0.00	0.00

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Arts, Music, and Instructional Material (AMIM)	Prop 28 Arts Music in Schools	Commercial Diswasher Grant	KIT	Kit Fnds 2025	Classified School Employees Summer Assistance Program	Learning Recovery
RESOURCE CODE	6762	6770	7034	7041	7042	7415	7435
REVENUE OBJECT	8590	8590	8520	8520	8520	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	97,884.36	284,939.00	39,873.60			(9,408.98)	
2. a. Current Year Award		157,489.00	1,828.41	13,143.00	7,404.33	171,606.00	5,283.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	157,489.00	1,828.41	13,143.00	7,404.33	171,606.00	5,283.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	97,884.36	442,428.00	41,702.01	13,143.00	7,404.33	162,197.02	5,283.00
REVENUES							
5. Cash Received in Current Year		146,763.00	1,828.41		7,404.33	90,290.00	5,283.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	10,726.00	0.00	13,143.00	0.00	81,316.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	10,726.00	0.00	13,143.00	0.00	81,316.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	157,489.00	1,828.41	13,143.00	7,404.33	171,606.00	5,283.00
EXPENDITURES							
10. Donor-Authorized Expenditures	97,884.36	183,437.53	41,702.01			186,312.44	
11. Non Donor-Authorized Expenditures							

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	97,884.36	183,437.53	41,702.01	0.00	0.00	186,312.44	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	258,990.47	0.00	13,143.00	7,404.33	(24,115.42)	5,283.00

Description	015	016	
STATE PROGRAM NAME	CalSTRS State on Behalf	Literacy Screening	TOTAL
RESOURCE CODE	7690	7810	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance		7,367.00	520,377.14
2. a. Current Year Award		11,116.00	2,809,749.95
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	11,116.00	2,809,749.95
3. Required Matching Funds/Other	1,764,142.00		6,996,854.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,764,142.00	18,483.00	10,326,981.09
REVENUES			
5. Cash Received in Current Year		11,116.00	2,391,619.77
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	418,130.18
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	418,130.18
8. Contributed Matching Funds			5,232,712.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	11,116.00	8,042,461.95
EXPENDITURES			
10. Donor-Authorized Expenditures	1,764,142.00	15,527.77	9,544,486.99
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	1,764,142.00	15,527.77	9,544,486.99

Description	015	016	
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	2,955.23	782,494.10

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	Routine Restricted Maintenance	Student Body Activity Fund (ASB)	Field Trip	Kenny Wells Fund Crocker	PE Crocker	Dylan's Kindness Fund Crocker	Other Local-Parcel Taxes
RESOURCE CODE	8150	8210	9010	9002	9003	9005	9010
REVENUE OBJECT	8699/8980	8699	8699	8699	8699	8699	8621
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		20,613.25	63,587.21	2,760.70	4,155.69	(.31)	
2. a. Current Year Award	225.86	24,525.33	441,733.04		6,813.29	275.00	2,641,370.05
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	225.86	24,525.33	441,733.04	0.00	6,813.29	275.00	2,641,370.05
3. Required Matching Funds/Other	1,061,927.65						
4. Total Available Award (sum lines 1, 2c, & 3)	1,062,153.51	45,138.58	505,320.25	2,760.70	10,968.98	274.69	2,641,370.05
REVENUES							
5. Cash Received in Current Year	(10,279.86)	24,525.33	441,733.04		6,813.29		2,641,370.05
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	10,505.72	0.00	0.00	0.00	0.00	275.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	10,505.72	0.00	0.00	0.00	0.00	275.00	0.00
8. Contributed Matching Funds	1,061,927.65						
9. Total Available (sum lines 5, 7c, & 8)	1,062,153.51	24,525.33	441,733.04	0.00	6,813.29	275.00	2,641,370.05
EXPENDITURES							
10. Donor-Authorized Expenditures	1,062,153.51	15,957.51	440,209.53		9,624.96	252.08	2,641,370.05
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	1,062,153.51	15,957.51	440,209.53	0.00	9,624.96	252.08	2,641,370.05
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	29,181.07	65,110.72	2,760.70	1,344.02	22.61	0.00

Description	008	009	
LOCAL PROGRAM NAME	AB841 CalSHAPE	Safe Route to School	TOTAL
RESOURCE CODE	9016	9020	
REVENUE OBJECT	8699	8677/8980	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	64,528.50		155,645.04
2. a. Current Year Award	24,587.50	61,834.50	3,201,364.57
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	24,587.50	61,834.50	3,201,364.57
3. Required Matching Funds/Other		61,644.50	1,123,572.15
4. Total Available Award (sum lines 1, 2c, & 3)	89,116.00	123,479.00	4,480,581.76
REVENUES			
5. Cash Received in Current Year	24,587.50	61,834.50	3,190,583.85
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	10,780.72
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	10,780.72
8. Contributed Matching Funds		61,844.50	1,123,772.15
9. Total Available (sum lines 5, 7c, & 8)	24,587.50	123,679.00	4,325,136.72
EXPENDITURES			
10. Donor-Authorized Expenditures	2,047.55	123,479.00	4,295,094.19
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures			

Description	008	009	
(line 10 plus line 11)	2,047.55	123,479.00	4,295,094.19
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	87,068.45	0.00	185,487.57

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	18,755,152.62	301	389,873.16	303	18,365,279.46	305	193,024.32		307	18,172,255.14	309
2000 - Classified Salaries	5,302,519.01	311	234,148.78	313	5,068,370.23	315	0.00		317	5,068,370.23	319
3000 - Employee Benefits	9,866,705.62	321	465,357.89	323	9,401,347.73	325	55,298.42		327	9,346,049.31	329
4000 - Books, Supplies Equip Replace. (6500)	996,965.60	331	28,442.01	333	968,523.59	335	41,916.55		337	926,607.04	339
5000 - Services. . . & 7300 - Indirect Costs	4,448,414.77	341	154,604.54	343	4,293,810.23	345	653,348.20		347	3,640,462.03	349
			TOTAL		38,097,331.24	365			TOTAL	37,153,743.75	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	14,999,398.54	375
2. Salaries of Instructional Aides Per EC 41011	2100	2,374,490.63	380
3. STRS	3101 & 3102	4,202,935.09	382
4. PERS	3201 & 3202	602,438.08	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	393,475.55	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	1,439,142.51	385
7. Unemployment Insurance	3501 & 3502	8,247.96	390
8. Workers' Compensation Insurance	3601 & 3602	181,945.60	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	102,015.82	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		24,304,089.78	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		598,949.50	
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		23,705,140.28	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		63.80%	
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)	63.80%	
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).	37,153,743.75	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2024-25 Actual**			**2025-26 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	29,276,726.43		29,276,726.43			30,451,650.65
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,188.69		1,188.69			1,161.56
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2024-25**			**Adjustments to 2025-26**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2025-26 P2 Report**			**2026-27 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	1,161.56		1,161.56	1,105.97		1,105.97
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,161.56			1,105.97
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2025-26 Actual**			**2026-27 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	67,419.65		67,419.65	67,047.00		67,047.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	27,773,540.45		27,773,540.45	29,136,756.74		29,136,756.74
5. Unsecured Roll Taxes (Object 8042)	1,139,107.62		1,139,107.62	928,971.95		928,971.95
6. Prior Years' Taxes (Object 8043)	(33,845.88)		(33,845.88)	(40,000.00)		(40,000.00)
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	2,641,370.05		2,641,370.05	2,640,000.00		2,640,000.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	31,587,591.89	0.00	31,587,591.89	32,732,775.69	0.00	32,732,775.69
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	31,587,591.89	0.00	31,587,591.89	32,732,775.69	0.00	32,732,775.69
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			661,172.81			675,568.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,061,927.65		1,061,927.65	1,148,695.01		1,148,695.01
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	1,061,927.65	0.00	1,723,100.46	1,148,695.01	0.00	1,824,263.01
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	414,300.00		414,300.00	414,310.00		414,310.00
25. LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	414,300.00	0.00	414,300.00	414,310.00	0.00	414,310.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	42,082,829.43		42,082,829.43	42,640,362.75		42,640,362.75

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	360,217.39		360,217.39	227,502.73		227,502.73
D. APPROPRIATIONS LIMIT CALCULATIONS		**2025-26 Actual**			**2026-27 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			29,276,726.43			30,451,650.65
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9772			0.9521
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			30,451,650.65			30,428,170.90
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			31,587,591.89			32,732,775.69
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			139,387.20			132,716.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			414,300.00			0.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			414,300.00			132,716.40
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			276,292.34			176,290.61
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			31,863,884.23			32,909,066.30
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			310,866.88			132,716.40
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			31,863,884.23			
b. State Subventions (Line D8)			310,866.88			
c. Less: Excluded Appropriations (Line C23)			1,723,100.46			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			30,451,650.65			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2025-26 Actual**			**2026-27 Budget**	
11. Adjusted Appropriations Limit						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			30,451,650.65			30,428,170.90
12. Appropriations Subject to the Limit (Line D9d)			30,451,650.65			

"* Please provide below an explanation for each entry in the adjustments column."

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 1,446,142.57
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. — 248,560.38
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

For the District's financial, human resources, payroll, absence management enterprise system--Frontline ERP; other software such as LaserFiche, Ams.net Inc, Zoom, parcel taxes management; Safety/CPR training, General Obligation Bond ADTR annual disclosure, fingerprinting, PowerSchool Student Information System, District website hosting, offsite data storage and record destruction services, HR contracted services (TeamTailor), E-rate contracted services, 403(b) and 457 Third Party Administrating Services.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 32,279,759.70

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 5.25%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 1,799,592.98
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 517,458.96

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	178,200.67
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,495,252.61
9. Carry-Forward Adjustment (Part IV, Line F)	152,920.66
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,648,173.27
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	26,463,680.04
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,883,216.88
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,951,736.07
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	291,955.35
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	610,058.69
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	26,802.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,216,097.83
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	666,325.47
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	37,109,872.33
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.72%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.14%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	2,495,252.61
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	177,428.38
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.79%) times Part III, Line B19); zero if negative	152,920.66
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.79%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	152,920.66
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	152,920.66

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	39,712,162.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	350,186.76
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	291,955.35
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	117,611.64
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	47,058.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	144,309.74
6. All Other Financing Uses	All	9100	7699	
		9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	721,873.04
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,322,807.77
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	84,972.63
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				38,124,140.42

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	1,165.10
B. Expenditures per ADA (Line I.E divided by Line II.A)	32,721.78

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	38,834,131.91	32,665.29
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	38,834,131.91	32,665.29
B. Required effort (Line A.2 times 90%)	34,950,718.72	29,398.76
C. Current year expenditures (Line I.E and Line II.B)	38,124,140.42	32,721.78
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		99,722.16	99,722.16
2. State Lottery Revenue	8560	232,982.74		103,431.12	336,413.86
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		232,982.74	0.00	203,153.28	436,136.02
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	181,575.69		0.00	181,575.69
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	51,407.05		0.00	51,407.05
4. Books and Supplies	4000-4999	0.00		25,959.04	25,959.04
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			30,517.75	30,517.75
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		232,982.74	0.00	56,476.79	289,459.53
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	146,676.49	146,676.49

D. COMMENTS:

Instructional subscriptions and online platforms and resources.

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	24,317,164.29	4,142,331.63	28,459,495.92	2,264,614.97		30,724,110.89
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	150,660.33	16,684.45	167,344.78	13,316.17		180,660.95
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	6,479,503.75	317,004.46	6,796,508.21	540,820.34		7,337,328.55
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	740,294.04	0.00	740,294.04	58,907.61		799,201.65
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	291,955.35	0.00	291,955.35	23,231.84		315,187.19
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					41,702.01	41,702.01
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					36,156.32	36,156.32
----	Other Outgo					224,793.06	224,793.06
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	53,021.69		53,021.69
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	**Total General Fund and Charter Schools Funds Expenditures**	31,979,577.76	4,476,020.54	36,455,598.30	2,953,912.62	302,651.39	39,712,162.31

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	20,332,506.70	121,822.24	178,864.75	2,026,223.94	1,656,946.66	0.00	0.00			800.00	0.00	24,317,164.29
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	113,567.26	37,093.07	0.00	0.00	0.00	0.00	0.00			0.00	0.00	150,660.33
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	5,831,749.19	518,146.16	0.00	0.00	73,928.40	55,680.00	0.00			0.00	0.00	6,479,503.75
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	616,815.04	0.00	0.00	0.00	123,479.00	0.00	0.00	0.00	0.00	0.00	0.00	740,294.04
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		291,955.35	0.00	0.00	0.00	291,955.35
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		26,894,638.19	677,061.47	178,864.75	2,026,223.94	1,854,354.06	55,680.00	0.00	291,955.35	0.00	800.00	0.00	31,979,577.76

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	667,377.81	3,474,953.82	0.00	4,142,331.63
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	16,684.45	0.00	0.00	16,684.45
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	317,004.46	0.00	0.00	317,004.46
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		1,001,066.72	3,474,953.82	0.00	4,476,020.54

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	610,058.69
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,826,394.98
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	517,458.96
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,953,912.63
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	31,979,577.76
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,476,020.54
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	36,455,598.30
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	666,325.47
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	666,325.47
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	37,121,923.77
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.96%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	41,702.01				41,702.01
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			36,156.32		36,156.32
Other Outgo (Objects 1000 - 7999)				224,793.06	224,793.06
Total Other Costs	41,702.01	0.00	36,156.32	224,793.06	302,651.39

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		1,001,066.72	0.00	0.00	0.00	3,474,953.82	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	4.00	1.00	9.50	7.73	11.45	0.00	0.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual	.10						
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	1.90			.08			
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		6.00	1.00	9.50	7.81	11.45	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund 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	144,309.74		
Fund Reconciliation							180,000.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					86,000.00	0.00		
Fund Reconciliation							0.00	180,000.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					67,910.74	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					(9,601.00)	80,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	224,309.74	224,309.74	180,000.00	180,000.00

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Unaudited Actuals
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)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	7415	($31,828.54)
Explanation: CAESAP employer payroll cost (FICA, Medicare, PERS) for 23-24, $9,408.98, for 24-25, $7,713.12, for 25-26, $6,993.32, for 26-27, $7,717.32.		
Total of negative resource balances for Fund 01		($31,828.54)
13	5310	($6,049.10)
Explanation: Fund 13 as funded by state and federal reimbursement operates with a deficit. Enough fund from Fund 01 was transferred to avoid a negative 25-26 ending balance, resulting less than estimated for 26-27 budget beginning balance. Will be revised at 1st Interim.		
Total of negative resource balances for Fund 13		($6,049.10)

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

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

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

INTERFD-DIR-COST - (**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**

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

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

INTRAFD-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	($31,828.54)
Explanation: CAESAP employer payroll cost (FICA, Medicare, PERS) for 23-24, $9,408.98, for 24-25, $7,713.12, for 25-26, $6,993.32, for 26-27, $7,717.32.			
13	5310	8660	($3,500.00)
Explanation: Fund 13 is funded with state and federal reimbursements per meal after the meal was paid for and served; not enough cash in Fund 13 to earn interest and county charges negative interest for negative cash throughout the year.			
13	5310	9790	($6,049.10)
Explanation: Fund 13 as funded by state and federal reimbursement operates with a deficit. Enough fund from Fund 01 was transferred to avoid a negative 25-26 ending balance, resulting less than estimated for 26-27 budget beginning balance. Will be revised at 1st Interim.			

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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Unaudited Actuals
Unaudited 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	7415	($24,115.42)
Explanation: CAESAP employer payroll cost (FICA, Medicare, PERS) for 23-24, $9,408.98, for 24-25, $7,713.12, for 25-26, $6,993.32, total $24,115.42.		
Total of negative resource balances for Fund 01		($24,115.42)

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**

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	7619	($9,601.00)
Explanation: Auditor requested adjustment for GASB 87.			
01	7415	9790	($24,115.42)
Explanation: CAESAP employer payroll cost (FICA, Medicare, PERS) for 23-24, $9,408.98, for 24-25, $7,713.12, for 25-26, $6,993.32, total $24,115.42.			
13	5310	8660	($3,836.85)
Explanation: Fund 13 is funded with state and federal reimbursements per meal after the meal was paid for and served; not enough cash in Fund 13 to earn interest and county charges negative interest for negative cash throughout the year.			
40	0000	8919	($9,601.00)
Explanation: Auditor requested adjustment for GASB 87.			

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

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

SUPPLEMENTAL CHECKS

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

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

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

CURRENT-CALC-EXP - (**Informational**) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

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

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

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

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

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

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

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

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

IC-BD-SUPT-NOT-ZERO - (**Warning**) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (**Warning**) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (**Warning**) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (**Warning**) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

IC-POSITIVE - (**Warning**) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-CONTRIB-IMPORT-A - (**Fatal**) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

LOT-CONTRIB-IMPORT-B - (**Warning**) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (**Fatal**) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

PCR-ALLOC-NO-DIRECT - (**Warning**) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

PCR-GF-EXPENDITURES - (**Fatal**) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

PCRAF-UNDISTRIBUTED - (**Fatal**) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

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

CEA-PROVIDE - (**Fatal**) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) 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**

GANN-PROVIDE - (**Fatal**) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

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

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								155.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	242,624.64	0.00	0.00	0.00	74,066.70	1,716,418.19		2,033,109.53
2000-2999	Classified Salaries	103,397.67	0.00	0.00	0.00	58,636.71	1,582,303.48		1,744,337.86
3000-3999	Employee Benefits	153,232.43	0.00	0.00	0.00	47,741.91	1,468,608.61		1,669,582.95
4000-4999	Books and Supplies	533.34	0.00	0.00	0.00	0.00	23,429.52		23,962.86
5000-5999	Services and Other Operating Expenditures	18,359.08	0.00	0.00	0.00	0.00	990,151.47		1,008,510.55
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	518,147.16	0.00	0.00	0.00	180,445.32	5,780,911.27	0.00	6,479,503.75
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	317,004.45							317,004.45
	Total Indirect Costs and PCR Allocations	317,004.45	0.00	0.00	0.00	0.00	0.00	0.00	317,004.45
	TOTAL COSTS	835,151.61	0.00	0.00	0.00	180,445.32	5,780,911.27	0.00	6,796,508.20
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	11,448.63		11,448.63
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	179,278.26		179,278.26
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	105,392.94		105,392.94
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	6,518.93		6,518.93
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	302,638.76	0.00	302,638.76
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	302,638.76	0.00	302,638.76
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								302,638.76
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	242,624.64	0.00	0.00	0.00	74,066.70	1,704,969.56		2,021,660.90

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	103,397.67	0.00	0.00	0.00	58,636.71	1,403,025.22		1,565,059.60
3000-3999	Employee Benefits	153,232.43	0.00	0.00	0.00	47,741.91	1,363,215.67		1,564,190.01
4000-4999	Books and Supplies	533.34	0.00	0.00	0.00	0.00	23,429.52		23,962.86
5000-5999	Services and Other Operating Expenditures	18,359.08	0.00	0.00	0.00	0.00	983,632.54		1,001,991.62
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	518,147.16	0.00	0.00	0.00	180,445.32	5,478,272.51	0.00	6,176,864.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	317,004.45							317,004.45
	Total Indirect Costs and PCR Allocations	317,004.45	0.00	0.00	0.00	0.00	0.00	0.00	317,004.45
	TOTAL BEFORE OBJECT 8980	835,151.61	0.00	0.00	0.00	180,445.32	5,478,272.51	0.00	6,493,869.44
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								6,493,869.44
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								5,232,712.00
	TOTAL COSTS								5,232,712.00

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

2024-25 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	7,193,131.27	5,994,458.51
2. Enter audit adjustments of 2024-25 special education expenditures from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2025-26 special education beginning fund balances from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2024-25 Expenditures, Adjusted for 2025-26 MOE Calculation (Sum lines 1 through 4)	7,193,131.27	5,994,458.51

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet	159.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2024-25 Unduplicated Pupil Count, Adjusted for 2025-26 MOE Calculation (Line C1 plus Line C2)	159.00

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

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2025-26 Expenditures by LEA (LE-CY) and the 2024-25 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to section 3. Test 1, Test 2, Test 3, and Test 4. The revised sections allow the LEA to compare the 2025-26 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2025-26 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at:http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
1	559,245.90	559,245.90
2	180,959.28	180,959.28
3	302,669.00	302,669.00
4	8,000.00	8,000.00
Total exempt reductions	1,050,874.18	1,050,874.18

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

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

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

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

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)				
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(b)		
If (b) is greater than (a).				
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				
If (b) is less than (a).				
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)		

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

SECTION 3	Column A	Column B	Column C

SELPA: San Mateo County (CA)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	6,796,508.20		
	b. Less: Expenditures paid from federal sources	302,638.76		
	c. Expenditures paid from state and local sources	6,493,869.44	7,193,131.27	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		7,193,131.27	
	Less: Exempt reduction(s) for SECTION1		1,050,874.18	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	6,493,869.44	6,142,257.09	351,612.35

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

		Actual FY 2025-26	Comparison Year FY 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	6,796,508.20		
	b. Less: Expenditures paid from federal sources	302,638.76		
	c. Expenditures paid from state and local sources	6,493,869.44	7,193,131.27	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		7,193,131.27	
	Less: Exempt reduction(s) from SECTION 1		1,050,874.18	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	6,493,869.44	6,142,257.09	
	d. Special education unduplicated pupil count	155.00	159.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	41,895.93	38,630.55	3,265.38

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

B. LOCAL EXPENDITURES ONLY METHOD

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

		Actual FY 2025-26	Comparison Year FY 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	5,232,712.00	5,994,458.51	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		5,994,458.51	
	Less: Exempt reduction(s) from SECTION 1		1,050,874.18	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	5,232,712.00	4,943,584.33	289,127.67

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

		Actual FY 2025-26	Comparison Year FY 2024-25	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	5,232,712.00	5,994,458.51	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE		5,994,458.51	
	Less: Exempt reduction(s) from SECTION 1		1,050,874.18	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	5,232,712.00	4,943,584.33	
	b. Special education unduplicated pupil count	155.00	159.00	
	c. Per capita local expenditures (Test4a/Test4b)	33,759.43	31,091.73	2,667.71

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

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

Joyce Shen	(650) 342-5193
Contact Name	Telephone Number
Chief Business Official	jshen@hcsdk8.org
Title	Email Address

SELPA: San Mateo County (CA)

Object Code	Description	San Mateo County Office of Education (CA00)	Bayshore Elementary (CA01)	Belmont-Redwood Shores Elementary (CA02)	Brisbane Elementary (CA03)	Burlingame Elementary (CA04)	Hillsborough City Elementary (CA05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: San Mateo County (CA)

Object Code	Description	San Mateo County Office of Education (CA00)	Bayshore Elementary (CA01)	Belmont-Redwood Shores Elementary (CA02)	Brisbane Elementary (CA03)	Burlingame Elementary (CA04)	Hillsborough City Elementary (CA05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Elementary (CA06)	Pacifica Elementary (CA07)	Las Lomitas Elementary (CA08)	Menlo Park City Elementary (CA09)	Millbrae Elementary (CA10)	Portola Valley Elementary (CA11)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Elementary (CA06)	Pacifica Elementary (CA07)	Las Lomitas Elementary (CA08)	Menlo Park City Elementary (CA09)	Millbrae Elementary (CA10)	Portola Valley Elementary (CA11)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Ravenswood City Elementary (CA12)	Redwood City Elementary (CA13)	San Bruno Park Elementary (CA14)	San Carlos Elementary (CA15)	San Mateo-Foster City Elementary (CA16)	Woodside Elementary (CA17)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: San Mateo County (CA)

Object Code	Description	Ravenswood City Elementary (CA12)	Redwood City Elementary (CA13)	San Bruno Park Elementary (CA14)	San Carlos Elementary (CA15)	San Mateo-Foster City Elementary (CA16)	Woodside Elementary (CA17)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Union High (CA18)	San Mateo Union High (CA19)	Sequoia Union High (CA20)	Cabrillo Unified (CA21)	La Honda-Pescadero Unified (CA22)	South San Francisco Unified (CA23)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Union High (CA18)	San Mateo Union High (CA19)	Sequoia Union High (CA20)	Cabrillo Unified (CA21)	La Honda-Pescadero Unified (CA22)	South San Francisco Unified (CA23)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	San Carlos Charter Learning Center (CAA02)	Connect Community Charter (CAA03)	KIPP Esperanza High (CAA04)	Oxford Day Academy (CAA05)	KIPP Excelencia Community Preparatory (CAA06)	KIPP Valiant Community Prep (CAA07)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						

SELPA: San Mateo County (CA)

Object Code	Description	San Carlos Charter Learning Center (CAA02)	Connect Community Charter (CAA03)	KIPP Esperanza High (CAA04)	Oxford Day Academy (CAA05)	KIPP Excelencia Community Preparatory (CAA06)	KIPP Valiant Community Prep (CAA07)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Design Tech High (CAA08)	Summit Preparatory Charter High (CAA09)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources					
1000-1999	Certificated Salaries				0.00

SELPA: San Mateo County (CA)

Object Code	Description	Design Tech High (CAA08)	Summit Preparatory Charter High (CAA09)	Adjustments*	Total
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								153.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	243,837.76	0.00	0.00	0.00	76,319.40	1,631,377.66		1,951,534.82
2000-2999	Classified Salaries	106,045.03	0.00	0.00	0.00	58,881.69	1,569,852.91		1,734,779.63
3000-3999	Employee Benefits	161,100.39	0.00	0.00	0.00	47,430.63	1,543,644.34		1,752,175.36
4000-4999	Books and Supplies	1,225.06	0.00	0.00	0.00	668.13	46,202.01		48,095.20
5000-5999	Services and Other Operating Expenditures	25,500.00	0.00	0.00	0.00	0.00	932,369.38		957,869.38
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	537,708.24	0.00	0.00	0.00	183,299.85	5,723,446.30	0.00	6,444,454.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	537,708.24	0.00	0.00	0.00	183,299.85	5,723,446.30	0.00	6,444,454.39
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	243,837.76	0.00	0.00	0.00	76,319.40	1,618,636.67		1,938,793.83
2000-2999	Classified Salaries	106,045.03	0.00	0.00	0.00	58,881.69	1,393,142.04		1,558,068.76
3000-3999	Employee Benefits	161,100.39	0.00	0.00	0.00	47,430.63	1,445,121.12		1,653,652.14
4000-4999	Books and Supplies	1,225.06	0.00	0.00	0.00	0.00	46,027.00		47,252.06
5000-5999	Services and Other Operating Expenditures	25,500.00	0.00	0.00	0.00	0.00	916,637.75		942,137.75
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	537,708.24	0.00	0.00	0.00	182,631.72	5,419,564.58	0.00	6,139,904.54
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	537,708.24	0.00	0.00	0.00	182,631.72	5,419,564.58	0.00	6,139,904.54
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								6,139,904.54

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								5,252,143.82
	TOTAL COSTS								5,252,143.82

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								153.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	242,624.64	0.00	0.00	0.00	74,066.70	1,716,418.19		2,033,109.53
2000-2999	Classified Salaries	103,397.67	0.00	0.00	0.00	58,636.71	1,582,303.48		1,744,337.86
3000-3999	Employee Benefits	153,232.43	0.00	0.00	0.00	47,741.91	1,468,608.61		1,669,582.95
4000-4999	Books and Supplies	533.34	0.00	0.00	0.00	0.00	23,429.52		23,962.86
5000-5999	Services and Other Operating Expenditures	18,359.08	0.00	0.00	0.00	0.00	990,151.47		1,008,510.55
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	518,147.16	0.00	0.00	0.00	180,445.32	5,780,911.27	0.00	6,479,503.75
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	317,004.45							317,004.45
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	518,147.16	0.00	0.00	0.00	180,445.32	5,780,911.27	0.00	6,479,503.75
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	11,448.63		11,448.63
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	179,278.26		179,278.26
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	105,392.94		105,392.94
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	6,518.93		6,518.93
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	302,638.76	0.00	302,638.76
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	302,638.76	0.00	302,638.76
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								302,638.76

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	242,624.64	0.00	0.00	0.00	74,066.70	1,704,969.56		2,021,660.90
2000-2999	Classified Salaries	103,397.67	0.00	0.00	0.00	58,636.71	1,403,025.22		1,565,059.60
3000-3999	Employee Benefits	153,232.43	0.00	0.00	0.00	47,741.91	1,363,215.67		1,564,190.01
4000-4999	Books and Supplies	533.34	0.00	0.00	0.00	0.00	23,429.52		23,962.86
5000-5999	Services and Other Operating Expenditures	18,359.08	0.00	0.00	0.00	0.00	983,632.54		1,001,991.62
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	518,147.16	0.00	0.00	0.00	180,445.32	5,478,272.51	0.00	6,176,864.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	317,004.45							317,004.45
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	518,147.16	0.00	0.00	0.00	180,445.32	5,478,272.51	0.00	6,176,864.99
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								6,176,864.99
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								5,232,712.00
	TOTAL COSTS								5,232,712.00

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

SELPA: San Mateo County (CA)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2026-27 Budget by LEA (LB-B) and the 2025-26 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to section 3. Test 1, Test 2, Test 3, and Test 4. The revised sections allow the LEA to compare the 2026-27 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2026-27 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
1	328,395.55	328,395.55
2	79,224.57	79,224.57
Total exempt reductions	407,620.12	407,620.12

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

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

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

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

SELPA: San Mateo County (CA)

SECTION 3		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2026-27	Actual Expenditures Comparison Year FY 2025-26	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	6,444,454.39		
	b. Less: Expenditures paid from federal sources	304,549.85		
	c. Expenditures paid from state and local sources	6,139,904.54	6,493,869.44	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		6,493,869.44	
	Less: Exempt reduction(s) from SECTION 1		407,620.12	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	6,139,904.54	6,086,249.32	53,655.22
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			

		Budgeted Amounts FY 2026-27	Comparison Year FY 2025-26	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	6,444,454.39		
	b. Less: Expenditures paid from federal sources	304,549.85		
	c. Expenditures paid from state and local sources	6,139,904.54	6,493,869.44	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		6,493,869.44	
	Less: Exempt reduction(s) from SECTION 1		407,620.12	

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

Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	6,139,904.54	6,086,249.32	
d. Special education unduplicated pupil count	153.00	155.00	
e. Per capita state and local expenditures (Test2c/Test2d)	40,130.10	39,266.12	863.97

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

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2026-27	Comparison Year FY 2025-26	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	5,252,143.82	5,232,712.00	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		5,232,712.00	
	Less: Exempt reduction(s) from SECTION 1		407,620.12	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	5,252,143.82	4,825,091.88	427,051.94

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

		Budget FY 2026-27	Comparison Year FY 2025-26	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	5,252,143.82	5,232,712.00	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		5,232,712.00	
	Less: Exempt reduction(s) from SECTION 1		407,620.12	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	5,252,143.82	4,825,091.88	
	b. Special education unduplicated pupil count	153.00	155.00	
	c. Per capita local expenditures (Test4a/Test4b)	34,327.74	31,129.63	3,198.11

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

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

Joyce Shen	(650) 342-5193
Contact Name	Telephone Number
Chief Business Official	jshen@hcsdk8.org
Title	Email Address

SELPA: San Mateo County (CA)

Object Code	Description	San Mateo County Office of Education (CA00)	Bayshore Elementary (CA01)	Belmont-Redwood Shores Elementary (CA02)	Brisbane Elementary (CA03)	Burlingame Elementary (CA04)	Hillsborough City Elementary (CA05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: San Mateo County (CA)

Object Code	Description	San Mateo County Office of Education (CA00)	Bayshore Elementary (CA01)	Belmont-Redwood Shores Elementary (CA02)	Brisbane Elementary (CA03)	Burlingame Elementary (CA04)	Hillsborough City Elementary (CA05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Elementary (CA06)	Pacifica Elementary (CA07)	Las Lomitas Elementary (CA08)	Menlo Park City Elementary (CA09)	Millbrae Elementary (CA10)	Portola Valley Elementary (CA11)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Elementary (CA06)	Pacifica Elementary (CA07)	Las Lomitas Elementary (CA08)	Menlo Park City Elementary (CA09)	Millbrae Elementary (CA10)	Portola Valley Elementary (CA11)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Ravenswood City Elementary (CA12)	Redwood City Elementary (CA13)	San Bruno Park Elementary (CA14)	San Carlos Elementary (CA15)	San Mateo-Foster City Elementary (CA16)	Woodside Elementary (CA17)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: San Mateo County (CA)

Object Code	Description	Ravenswood City Elementary (CA12)	Redwood City Elementary (CA13)	San Bruno Park Elementary (CA14)	San Carlos Elementary (CA15)	San Mateo-Foster City Elementary (CA16)	Woodside Elementary (CA17)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Union High (CA18)	San Mateo Union High (CA19)	Sequoia Union High (CA20)	Cabrillo Unified (CA21)	La Honda-Pescadero Unified (CA22)	South San Francisco Unified (CA23)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Union High (CA18)	San Mateo Union High (CA19)	Sequoia Union High (CA20)	Cabrillo Unified (CA21)	La Honda-Pescadero Unified (CA22)	South San Francisco Unified (CA23)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	San Carlos Charter Learning Center (CAA02)	Connect Community Charter (CAA03)	KIPP Esperanza High (CAA04)	Oxford Day Academy (CAA05)	KIPP Excelencia Community Preparatory (CAA06)	KIPP Valiant Community Prep (CAA07)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: San Mateo County (CA)

Object Code	Description	San Carlos Charter Learning Center (CAA02)	Connect Community Charter (CAA03)	KIPP Esperanza High (CAA04)	Oxford Day Academy (CAA05)	KIPP Excelencia Community Preparatory (CAA06)	KIPP Valiant Community Prep (CAA07)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Design Tech High (CAA08)	Summit Preparatory Charter High (CAA09)	Adjustments*	Total
TOTAL BUDGET - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

SELPA: San Mateo County (CA)

Object Code	Description	Design Tech High (CAA08)	Summit Preparatory Charter High (CAA09)	Adjustments*	Total
BUDGET - Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					0.00

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

Description	2025-26 Actual	2026-27 Budget	% Diff.
SELPA Name: San Mateo County (CA)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
San Mateo County Office of Education (CA00)			0.0%
Bayshore Elementary (CA01)			0.0%
Belmont-Redwood Shores Elementary (CA02)			0.0%
Brisbane Elementary (CA03)			0.0%
Burlingame Elementary (CA04)			0.0%
Hillsborough City Elementary (CA05)			0.0%
Jefferson Elementary (CA06)			0.0%
Pacifica Elementary (CA07)			0.0%
Las Lomitas Elementary (CA08)			0.0%
Menlo Park City Elementary (CA09)			0.0%
Millbrae Elementary (CA10)			0.0%
Portola Valley Elementary (CA11)			0.0%
Ravenswood City Elementary (CA12)			0.0%
Redwood City Elementary (CA13)			0.0%
San Bruno Park Elementary (CA14)			0.0%
San Carlos Elementary (CA15)			0.0%
San Mateo-Foster City Elementary (CA16)			0.0%
Woodside Elementary (CA17)			0.0%
Jefferson Union High (CA18)			0.0%
San Mateo Union High (CA19)			0.0%
Sequoia Union High (CA20)			0.0%
Cabrillo Unified (CA21)			0.0%
La Honda-Pescadero Unified (CA22)			0.0%
South San Francisco Unified (CA23)			0.0%
San Carlos Charter Learning Center (CAA02)			0.0%
Connect Community Charter (CAA03)			0.0%
KIPP Esperanza High (CAA04)			0.0%
Oxford Day Academy (CAA05)			0.0%
KIPP Excelencia Community Preparatory (CAA06)			0.0%

Description		2025-26 Actual	2026-27 Budget	% Diff.
	KIPP Valiant Community Prep (CAA07)			0.0%
	Design Tech High (CAA08)			0.0%
	Summit Preparatory Charter High (CAA09)			0.0%
	Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%

Preparer Name:	Joyce Shen
Title:	Chief Business Official
Phone:	(650) 342-5193

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

Account Object Code		2025/26 Estimated Actuals	2025/26 Actuals	2026/27 Actuals-Est-Actual	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected
Fd **01 - General Fund**							
Starting Balance							
9791	Beginning Fund	6,885,399.75		6,885,399.75-	7,696,313.96	68,928.93	
Revenue							
8011	Rev Limit St Ai	172,044.00	172,042.00	2.00-	172,044.00	172,044.00	172,044.00
8012	Ed Protection A	242,266.00	242,258.00	8.00-	242,266.00	242,266.00	242,266.00
8021	Homeowners' Exe	67,047.00	67,419.65	372.65	67,047.00	67,047.00	67,047.00
8041	Secured Rolls T	27,912,953.00	27,773,540.45	139,412.55-	29,136,756.74	30,794,638.20	31,718,477.35
8042	Unsecured Roll	1,099,883.62	1,139,107.62	39,224.00	928,971.95	988,370.00	1,000,000.00
8043	Prior Years' Ta	26,069.30-	33,845.88-	7,776.58-	40,000.00-	40,000.00-	40,000.00-
8097	Property Taxes	1,093,509.36	1,109,005.17	15,495.81	1,112,426.89	1,112,426.89	1,112,426.89
8181	Sp Ed Entitl Pe	286,553.84	280,833.53	5,720.31-	280,833.53	280,833.53	280,833.53
8182	Sp Ed Discretna	40,234.11	40,226.23	7.88-	23,716.32	23,716.32	23,716.32
8290	All Other Feder	28,880.00	29,127.00	247.00	27,957.00	27,957.00	27,957.00
8319	Other St Apport	25,736.24	25,736.24		25,736.24	25,736.24	25,736.24
8520	Child Nutrition	1,828.41	22,375.74	20,547.33			
8550	Mandated Cost R	46,466.00	46,466.00		46,466.00	46,466.00	46,466.00
8560	State Lottery R	344,456.07	336,413.86	8,042.21-	357,000.00	357,000.00	357,000.00
8590	All Other State	2,600,725.44	2,685,380.38	84,654.94	2,312,717.38	2,301,717.38	2,301,717.38
8621	Parcel Taxes	2,640,244.73	2,641,370.05	1,125.32	2,640,000.00	2,640,000.00	2,640,000.00
8660	Interest	227,502.73	360,217.39	132,714.66	227,502.73	227,502.73	227,502.73
8677	Interagency Svc	202,495.06	212,650.33	10,155.27	203,660.56	203,660.56	203,660.56
8689	All Othr Fees &	355,107.53	355,107.54	.01	342,409.25	350,857.56	359,522.85
8699	All Other Local	4,490,529.13	4,577,398.13	86,869.00	4,532,851.16	4,193,100.85	4,193,100.85
8912	Btw General & S	80,000.00	80,000.00		80,000.00	80,000.00	80,000.00
8980	Contrib From Un	.00		.00	.00	.00	.00
	Total for Revenue accounts and Object 8000	**41,932,392.97**	**42,162,829.43**	**230,436.46**	**42,720,362.75**	**44,095,340.26**	**45,039,474.70**
Expense							
1101	Teacher Salary	14,719,064.70	14,702,413.17	16,651.53-	14,673,580.98	14,866,298.81	15,161,665.75
1151	Teacher,Addl.Co	110,519.26	102,983.01	7,536.25-	126,419.81	121,510.54	122,024.25

Account Object Code		2025/26 Estimated Actuals	2025/26 Actuals	2026/27 Actuals-Est-Actual	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected
Fd **01 - General Fund (continued)**							
Expense (continued)							
1171	Teacher, Substi	254,959.20	226,416.29	28,542.91-	18,294.27	12,944.27	12,994.27
1201	Counselor	613,839.00	601,266.61	12,572.39-	612,035.97	621,170.82	633,594.23
1202	Psychologist	418,571.00	418,571.00		420,663.87	426,942.42	435,481.26
1203	School Nurse Sa	46,021.90	44,519.00	1,502.90-	46,252.01	46,942.34	47,881.18
1205	Mental Health S	160,520.57	170,465.13	9,944.56	159,262.35	161,639.40	164,872.19
1251	Counselor,Addl.	11,336.43	8,520.13	2,816.30-	9,270.10	9,270.10	9,270.10
1252	Psych Add Comp	1,324.73	1,324.73		5,700.00	5,700.00	5,700.00
1271	Cert Pupil Supp		26,500.00	26,500.00			
1301	Superintendent	286,037.04	286,037.04		287,467.24	291,757.79	297,592.93
1302	Principal Salar	953,442.36	951,068.20	2,374.16-	962,539.11	976,905.36	996,443.47
1303	Director Salary	786,197.28	786,197.28		799,290.85	811,220.56	827,444.97
1304	Asst Principal	200,464.08	199,744.08	720.00-	200,598.08	203,592.08	207,663.92
1307	Cert Hr Manager	229,845.12	228,981.12	864.00-	238,110.72	241,664.61	246,497.90
1352	Principal,Addl.	1,200.00	145.83	1,054.17-	1,200.00	1,200.00	1,200.00
1354	Asst Princ, Add	792.00		792.00-			
1357	Cert Hr Manager	792.00		792.00-			
	Total for Object 1000	**18,794,926.67**	**18,755,152.62**	**39,774.05-**	**18,560,685.36**	**18,798,759.10**	**19,170,326.42**
2101	Instructional A	1,541,704.36	1,604,401.25	62,696.89	1,495,873.20	1,516,767.11	1,545,182.76
2121	Occupational Th	323,538.10	273,413.78	50,124.32-	287,978.12	292,276.29	298,121.82
2123	Behavior Techni	289,904.57	273,162.96	16,741.61-	295,537.87	299,872.52	305,767.62
2124	Behavior Manage	176,734.03	176,086.03	648.00-	176,821.74	179,460.87	183,050.09
2125	OT ADD Comp	532.48	532.48				
2151	Instruct.Aide,A	24,884.00	22,481.24	2,402.76-	25,986.76	26,036.76	26,036.76
2153	Behavior Techni	2,684.22	2,468.89	215.33-	560.05	610.05	610.05
2154	Behavior Manage	274.83		274.83-			
2171	Instruct.Aide,	23,269.84	21,944.00	1,325.84-	403.52	403.52	403.52
2201	Maintenance/Ope	928,860.42	936,269.21	7,408.79	889,735.85	903,015.48	921,075.77
2204	Media Technicia	82,823.24	82,823.24		83,744.03	84,993.93	86,693.83
2251	Maint/Oper, Add	4,860.24	1,864.95	2,995.29-			

Account Object Code		2025/26 Estimated Actuals	2025/26 Actuals	2026/27 Actuals-Est-Actual	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected
Fd **01 - General Fund (continued)**							
Expense (continued)							
2254	MEDIA SPECLIST	5,818.83	6,578.19	759.36	5,818.83	5,818.83	5,818.83
2271	Maint/Opera, Su	4,513.18	1,038.18	3,475.00-	3,475.00	3,475.00	3,475.00
2301	CBO&Busi Managr	283,810.18	285,160.18	1,350.00	263,994.60	267,934.81	273,293.51
2303	Information Tec	159,353.56	158,489.56	864.00-	160,476.96	162,872.14	166,129.59
2304	Manager Of Main	184,635.00	184,635.00		185,413.46	188,180.82	191,944.44
2351	Chief Bus.Off.,	792.00		792.00-			
2401	Clerical Salari	1,270,447.44	1,263,651.42	6,796.02-	1,271,895.23	1,290,878.75	1,316,696.31
2451	Clerical, Addl.	7,990.78	2,957.33	5,033.45-	102.27	102.27	102.27
2471	Clerical, Subst	6,881.22	4,561.12	2,320.10-	308.01	308.01	308.01
	Total for Object 2000	**5,324,312.52**	**5,302,519.01**	**21,793.51-**	**5,148,125.50**	**5,223,007.16**	**5,324,710.18**
3101	St Teach Retire	5,261,688.50	5,220,744.76	40,943.74-	5,345,056.12	5,397,381.26	5,467,334.73
3102	St Teach Retire	12,470.50	11,683.40	787.10-	12,930.14	13,045.73	13,202.94
3201	Publ Empl Retir	62,661.12	55,975.50	6,685.62-	41,698.79	43,091.34	43,934.80
3202	Pub Empl Retire	1,336,098.23	1,320,724.81	15,373.42-	1,291,370.55	1,335,382.20	1,362,023.88
3311	Oasdi/Fica - Ce	21,555.10	21,777.85	222.75	12,942.17	13,130.64	13,385.82
3312	Oasdi/Fica - Cl	312,161.49	308,421.18	3,740.31-	300,653.48	304,873.64	310,604.76
3321	Medicare - Cert	263,228.85	257,727.07	5,501.78-	254,701.07	258,558.43	263,677.54
3322	Medicare - Clas	78,203.78	73,246.71	4,957.07-	71,333.90	72,374.72	73,788.36
3401	Hlth & Welfare	1,316,231.33	1,292,427.10	23,804.23-	1,264,983.65	1,327,773.28	1,400,248.23
3402	Hlth & Welfare	724,771.82	691,891.59	32,880.23-	906,953.49	927,254.72	967,254.90
3501	St Unempl Insur	9,349.25	8,888.19	461.06-	8,831.75	8,964.13	9,140.66
3502	St Unempl Insur	2,721.70	2,525.69	196.01-	2,513.93	2,549.92	2,598.58
3601	Workers Comp In	203,372.16	195,672.64	7,699.52-	194,094.11	197,011.56	200,912.75
3602	Workers Comp In	65,656.16	55,781.47	9,874.69-	54,114.71	54,904.80	55,978.02
3701	Opeb, Allocated	135,490.36	138,794.53	3,304.17	143,986.72	143,986.72	143,986.72
3702	Opeb, Allocated	63,536.99	59,680.45	3,856.54-	68,377.55	68,377.55	68,377.55
3901	Othr Benefits,	73,761.11	73,984.28	223.17	59,780.87	60,598.49	61,710.43
3902	Othr Benefits,	75,257.47	76,758.40	1,500.93	70,512.30	71,271.22	72,303.28
	Total for Object 3000	**10,018,215.92**	**9,866,705.62**	**151,510.30-**	**10,104,835.30**	**10,300,530.35**	**10,530,463.95**

Account Object Code		2025/26 Estimated Actuals	2025/26 Actuals	2026/27 Actuals-Est-Actual	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected
Fd **01 - General Fund (continued)**							
Expense (continued)							
4100	Aprvd Txtbks/Co	24,460.78	24,460.78		66,423.63	24,460.78	74,460.78
4110	Approved St/Boa	8,875.05	8,875.05		8,577.41	9,000.00	9,000.00
4220	Library Books	36,772.23	23,752.02	13,020.21-	30,511.91	30,511.91	30,511.91
4230	Othr Books-No S	1,183.66	1,136.01	47.65-	168.44	168.44	168.44
4310	Instr.Supply/Su	318,879.63	220,485.43	98,394.20-	757,178.43	445,289.67	381,171.70
4315	Test	27,774.14	22,168.59	5,605.55-	18,067.13	18,067.13	18,067.13
4330	Subscription-In	595.99	823.86	227.87	475.99	475.99	475.99
4350	Non Instruction	307,070.45	258,106.71	48,963.74-	294,891.92	291,574.14	296,515.71
4351	Subscription-No	9,597.00	9,597.00		9,882.75	10,177.08	10,480.22
4352	Gas And Oil	19,497.90	20,082.36	584.46	19,497.90	19,497.90	19,497.90
4353	Custodial Suppl	47,964.09	35,407.96	12,556.13-	47,964.09	47,964.09	47,964.09
4354	Printing	15,746.63	15,252.16	494.47-	15,867.58	15,867.58	15,867.58
4355	Food For Meetin	62,881.23	64,463.25	1,582.02	77,508.42	82,519.43	88,030.77
4357	Menstrual Produ	936.18		936.18-	936.18	936.18	936.18
4410	Inventoried Ins	232,013.63	217,889.12	14,124.51-	81,421.81	71,825.60	53,277.92
4420	Inv Clsrm Prese	2,378.05	1,191.86	1,186.19-	75,000.00	75,000.00	75,000.00
4450	Invntrd Non-Ins	102,403.27	73,273.44	29,129.83-	71,926.93	71,926.93	71,926.93
	Total for Object 4000	**1,219,029.91**	**996,965.60**	**222,064.31-**	**1,576,300.52**	**1,215,262.85**	**1,193,353.25**
5100	Subagreements F	442,330.00	430,958.15	11,371.85-	295,000.00	295,000.00	295,000.00
5200	Travel And Conf	71,179.02	72,966.69	1,787.67	89,122.04	64,580.44	78,298.44
5300	Dues And Member	35,231.98	42,748.13	7,516.15	34,703.04	34,491.19	34,695.84
5450	Other Insurance	396,165.00	393,796.08	2,368.92-	400,000.00	400,500.00	401,000.00
5501	Gas (Building)	97,858.04	16,704.84	81,153.20-	97,858.04	97,858.04	97,858.04
5502	Electricity (Bu	341,748.00	406,699.73	64,951.73	341,748.00	341,748.00	341,748.00
5503	Water-Black Mou	7,725.00	3,738.25	3,986.75-	7,725.00	7,725.00	7,725.00
5504	Water-Monthly	204,648.00	204,449.35	198.65-	204,648.00	204,648.00	204,648.00
5506	Garbage & Trash	87,250.24	85,157.31	2,092.93-	87,250.24	87,250.24	87,250.24
5610	Rental/Lease Of	14,209.21	8,655.48	5,553.73-	11,133.71	11,133.71	11,133.71

Account Object Code		2025/26 Estimated Actuals	2025/26 Actuals	2026/27 Actuals-Est-Actual	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected
Fd **01 - General Fund (continued)**							
Expense (continued)							
5615	Rental/Lease Of	14,919.47	11,202.68	3,716.79-	14,919.47	14,919.47	14,919.47
5630	Build/Grounds R	203,194.03	145,467.45	57,726.58-	201,666.13	201,666.13	201,666.13
5635	Contract Equipm	50,856.92	64,103.98	13,247.06	48,356.92	48,356.92	48,356.92
5636	Contract Equip-	25,689.35	21,726.40	3,962.95-	25,689.35	25,689.35	25,689.35
5800	Prof/Cnslt Svcs	350.65	352.13	1.48	350.00	350.00	350.00
5805	Building Maint-	353,144.00	353,294.00	150.00	353,144.00	353,144.00	353,144.00
5807	Consultant Serv	1,097,021.59	1,048,006.80	49,014.79-	1,508,448.24	1,521,054.24	1,554,744.24
5818	Licensing (Soft	427,371.93	417,894.57	9,477.36-	436,383.72	578,320.20	515,816.34
5819	Other Svc./Oper	34,248.96	41,191.69	6,942.73	14,358.32-	14,358.32-	14,358.32-
5822	Legal Fees - Ot	33,312.99	26,105.48	7,207.51-	28,783.00	28,883.00	28,883.00
5823	Audit Services	22,000.00	22,000.00		22,000.00	22,500.00	23,000.00
5824	Election Fees				39,000.00		39,000.00
5825	Computer Servic	37,000.00	31,391.00	5,609.00-	32,804.00	32,804.00	32,804.00
5826	Advertising	1,883.20	4,038.52	2,155.32	2,283.20	2,283.20	2,283.20
5839	Tb & Fingerprin	8,111.36	1,039.50	7,071.86-	1,500.00	1,500.00	1,500.00
5843	Spec.Ed.Transp.	89,272.00	55,680.00	33,592.00-	70,272.00	70,272.00	70,272.00
5844	Field Trip/Asse	374,788.02	381,587.44	6,799.42	445,008.52	354,436.59	354,436.59
5851	Special Ed. Tui	25,000.00	50,000.00	25,000.00	25,000.00	25,000.00	25,000.00
5852	Special Ed. Rel				210,000.00	210,000.00	210,000.00
5901	Telephone	34,226.52	36,209.37	1,982.85	34,226.52	34,226.52	34,226.52
5902	Cell Phones	10,572.52	10,571.88	.64-	10,572.52	10,572.52	10,572.52
5905	Internet Servic	44,764.90	50,763.61	5,998.71	44,764.90	44,764.90	44,764.90
5906	Postage	11,030.00	9,914.26	1,115.74-	12,150.00	12,150.00	12,150.00
5907	Cable Tv	450.89		450.89-	450.89	450.89	450.89
	Total for Object 5000	**4,597,553.79**	**4,448,414.77**	**149,139.02-**	**5,122,603.13**	**5,123,920.23**	**5,149,029.02**
6404	Computer/Networ	57,372.10	36,156.32	21,215.78-	14,728.68	14,728.68	14,728.68
6410	New Equipment	81,455.32	81,455.32		82,000.00		
	Total for Object 6000	**138,827.42**	**117,611.64**	**21,215.78-**	**96,728.68**	**14,728.68**	**14,728.68**

Account Object Code		2025/26 Estimated Actuals	2025/26 Actuals	2026/27 Actuals-Est-Actual	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected
Fd **01 - General Fund (continued)**							
Expense (continued)							
7142	Othr Tuit Ex-Co	40,000.00	33,425.32	6,574.68-	40,000.00	40,000.00	40,000.00
7439	Debt Serv-Copie	62,285.35	47,058.00	15,227.35-	62,285.35	62,285.35	62,285.35
7612	Btw General & S	67,910.74	67,910.74		35,000.00	35,000.00	35,000.00
7616	To Cafeteria Fr	102,822.02	86,000.00	16,822.02-	102,000.00	102,000.00	102,000.00
7619	Other TransIn		9,601.00-	9,601.00-			
	Total for Object 7000	**273,018.11**	**224,793.06**	**48,225.05-**	**239,285.35**	**239,285.35**	**239,285.35**
	Total for Expense accounts	**40,365,884.34**	**39,712,162.32**	**653,722.02-**	**40,848,563.84**	**40,915,493.72**	**41,621,896.85**
Ending Balance							
9790	Undesignate/Una	8,451,908.38		8,451,908.38-			
Total for Fd 01							
	Starting Balance	6,885,399.75	.00	6,885,399.75-	7,696,313.96	68,928.93	.00
	Revenue	41,932,392.97	42,162,829.43	230,436.46	42,720,362.75	44,095,340.26	45,039,474.70
	Expense	40,365,884.34	39,712,162.32	653,722.02-	40,848,563.84	40,915,493.72	41,621,896.85
	Ending Balance Acct Type	8,451,908.38	.00	8,451,908.38-	.00	.00	.00
	Calc Ending Balance	8,451,908.38	2,450,667.11	6,001,241.27-	9,568,112.87	3,248,775.47	3,417,577.85

Account Object Code		2025/26 Estimated Actuals	2025/26 Actuals	2026/27 Actuals-Est-Actual	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected
Fd **13 - Cafeteria Fund**							
Starting Balance							
9791	Beginning Fund	652.82		652.82-	11,297.70		
Revenue							
8220	Child Nutrition	63,206.80	44,238.19	18,968.61-	24,174.50		
8222	Federal Reimb B	33,785.76	26,896.77	6,888.99-	33,785.76		
8520	Child Nutrition	368,951.56	315,281.38	53,670.18-	368,951.56		
8522	State Reimbursm	269,761.73	198,773.35	70,988.38-	289,761.73		
8660	Interest	70.00	3,836.85-	3,906.85-	3,500.00-		
8916	From General To	102,822.02	86,000.00	16,822.02-	102,000.00		
	Total for Revenue accounts and Object 8000	**838,597.87**	**667,352.84**	**171,245.03-**	**815,173.55**	**.00**	**.00**
Expense							
2202	Cafeteria Worke	87,485.01	72,311.78	15,173.23-	74,868.63	75,986.07	77,505.82
2401	Clerical Salari	91,198.38	73,959.78	17,238.60-	96,230.19	97,666.47	99,619.80
	Total for Object 2000	**178,683.39**	**146,271.56**	**32,411.83-**	**171,098.82**	**173,652.54**	**177,125.62**
3202	Pub Empl Retire	48,333.79	39,215.50	9,118.29-	45,170.07	46,712.55	47,646.79
3312	Oasdi/Fica - Cl	9,640.72	7,758.08	1,882.64-	9,115.23	9,251.30	9,436.32
3322	Medicare - Clas	2,254.62	1,814.32	440.30-	2,131.80	2,163.60	2,206.86
3402	Hlth & Welfare	46,072.24	29,355.58	16,716.66-	53,069.56	55,632.36	58,172.09
3502	St Unempl Insur	80.75	62.61	18.14-	73.52	74.60	76.09
3602	Workers Comp In	2,162.71	1,539.83	622.88-	1,798.00	1,824.81	1,861.37
3902	Othr Benefits,	1,305.17	1,129.16	176.01-	1,026.24	1,041.55	1,062.38
	Total for Object 3000	**109,850.00**	**80,875.08**	**28,974.92-**	**112,384.42**	**116,700.77**	**120,461.90**
4350	Non Instruction	4,500.00	1,671.85	2,828.15-	4,500.00		
5200	Travel And Conf	400.00	269.88	130.12-	400.00		
5819	Other Svc./Oper	534,519.60	437,237.10	97,282.50-	534,519.60		
	Total for Object 5000	**534,919.60**	**437,506.98**	**97,412.62-**	**534,919.60**	**.00**	**.00**

Account Object Code		2025/26 Estimated Actuals	2025/26 Actuals	2026/27 Actuals-Est-Actual	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected
Fd **13 - Cafeteria Fund (continued)**							
Total for Expense accounts		**827,952.99**	**666,325.47**	**161,627.52-**	**822,902.84**	**290,353.31**	**297,587.52**
Ending Balance							
9790	Undesignate/Una	11,297.70		11,297.70-			
Total for Fd 13							
	Starting Balance	652.82	.00	652.82-	11,297.70	.00	.00
	Revenue	838,597.87	667,352.84	171,245.03-	815,173.55	.00	.00
	Expense	827,952.99	666,325.47	161,627.52-	822,902.84	290,353.31	297,587.52
	Ending Balance Acct Type	11,297.70	.00	11,297.70-	.00	.00	.00
	Calc Ending Balance	11,297.70	1,027.37	10,270.33-	3,568.41	290,353.31-	297,587.52-

Account Object Code		2025/26 Estimated Actuals	2025/26 Actuals	2026/27 Actuals-Est-Actual	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected
Fd **17 - Special Reserve Fund Oth**							
Starting Balance							
9791	Beginning Fund	647,557.87		647,557.87-	673,082.82		
Revenue							
8660	Interest	25,524.95	25,824.22	299.27	27,000.00		
Ending Balance							
9790	Undesignate/Una	673,082.82		673,082.82-			
Total for Fd 17							
	Starting Balance	647,557.87	.00	647,557.87-	673,082.82	.00	.00
	Revenue	25,524.95	25,824.22	299.27	27,000.00	.00	.00
	Ending Balance Acct Type	673,082.82	.00	673,082.82-	.00	.00	.00
	Calc Ending Balance	673,082.82	25,824.22	647,258.60-	700,082.82	.00	.00

Account Object Code		2025/26 Estimated Actuals	2025/26 Actuals	2026/27 Actuals-Est-Actual	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected
Fd **20 - Spec Rsv Post Emplmt Benefits**							
Starting Balance							
9791	Beginning Fund	1,732,634.85		1,732,634.85-	1,869,899.65		
Revenue							
8660	Interest	69,354.06	70,648.60	1,294.54	75,000.00		
8912	Btw General & S	67,910.74	67,910.74		35,000.00		
	Total for Revenue accounts and Object 8000	**137,264.80**	**138,559.34**	**1,294.54**	**110,000.00**	**.00**	**.00**
Ending Balance							
9790	Undesignate/Una	1,869,899.65		1,869,899.65-			
Total for Fd 20							
	Starting Balance	1,732,634.85	.00	1,732,634.85-	1,869,899.65	.00	.00
	Revenue	137,264.80	138,559.34	1,294.54	110,000.00	.00	.00
	Ending Balance Acct Type	1,869,899.65	.00	1,869,899.65-	.00	.00	.00
	Calc Ending Balance	1,869,899.65	138,559.34	1,731,340.31-	1,979,899.65	.00	.00

Account Object Code		2025/26 Estimated Actuals	2025/26 Actuals	2026/27 Actuals-Est-Actual	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected
Fd **21 - Building Fund**							
Starting Balance							
9791	Beginning Fund	50,375,242.22		50,375,242.22-	50,430,261.47		
Revenue							
8660	Interest	2,101,069.03	2,107,702.47	6,633.44	529,149.67		
8951	Proceeds Frm Sa	31,727,000.00	31,727,000.00				
	Total for Revenue accounts and Object 8000	**33,828,069.03**	**33,834,702.47**	**6,633.44**	**529,149.67**	**.00**	**.00**
Expense							
2401	Clerical Salari	22,799.59	40,038.19	17,238.60	24,057.55	24,416.61	24,904.95
3202	Pub Empl Retire	6,112.59	10,734.27	4,621.68	6,351.20	6,568.07	6,699.43
3312	Oasdi/Fica - Cl	1,204.11	1,886.27	682.16	1,171.05	1,188.53	1,212.29
3322	Medicare - Clas	281.62	441.16	159.54	273.88	277.96	283.52
3402	Hlth & Welfare	3,085.39	5,185.77	2,100.38	758.44	796.36	836.18
3502	St Unempl Insur	9.74	15.23	5.49	9.44	9.58	9.77
3602	Workers Comp In	238.19	418.28	180.09	251.31	255.05	260.15
	Total for Object 3000	**10,931.64**	**18,680.98**	**7,749.34**	**8,815.32**	**9,095.55**	**9,301.34**
4350	Non Instruction	466.96	816.50	349.54			
5807	Consultant Serv	101,533.50	102,355.00	821.50	30,000.00		
5818	Licensing (Soft	89,866.89	88,076.89	1,790.00-			
5819	Other Svc./Oper	27,900.00	27,900.00				
5823	Audit Services	7,000.00	7,000.00				
5826	Advertising		1,400.00	1,400.00			
	Total for Object 5000	**226,300.39**	**226,731.89**	**431.50**	**30,000.00**	**.00**	**.00**
6200	Buildings and I	3,128,375.52	2,752,243.66	376,131.86-			
6201	Data				15,000.00		
6210	Building Improv	23,433,709.21	23,833,178.55	399,469.34	30,750,000.00		
6211	Architectual Se	1,603,480.74	1,612,124.13	8,643.39	575,000.00		
6212	PROG CM MGMT		147,573.68	147,573.68			

Account Object Code		2025/26 Estimated Actuals	2025/26 Actuals	2026/27 Actuals-Est-Actual	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected
Fd **21 - Building Fund (continued)**							
Expense (continued)							
6219	Site Miscellane	24,933.18	22,394.43	2,538.75-	10,000.00		
6221	Dsa Plan Check	82,490.35	87,352.30	4,861.95	20,000.00		
6228	Legal Fees	7,777.50	7,777.50		15,000.00		
6233	Specialty Consu	57,061.51	63,024.86	5,963.35	445,000.00		
6234	Project Mgt(Des	474,497.82	488,501.14	14,003.32	630,000.00		
6261	Inspection	455,739.48	407,223.00	48,516.48-			
6262	Testing	198,169.53	183,183.69	14,985.84-	520,000.00		
6270	MISC FURNITURE	934,661.87	934,661.87				
6282	Moving And Stor	59,911.70	84,410.45	24,498.75	85,000.00		
6286	Waste Disposal	47,376.50	47,376.50				
6410	New Equipment	3,004,366.29	2,994,480.47	9,885.82-	475,000.00		
	Total for Object 6000	**33,512,551.20**	**33,665,506.23**	**152,955.03**	**33,540,000.00**	**.00**	**.00**
	Total for Expense accounts	**33,773,049.78**	**33,951,773.79**	**178,724.01**	**33,602,872.87**	**33,512.16**	**34,206.29**
Ending Balance							
9790	Undesignate/Una	50,430,261.47		50,430,261.47-			
Total for Fd 21							
	Starting Balance	50,375,242.22	.00	50,375,242.22-	50,430,261.47	.00	.00
	Revenue	33,828,069.03	33,834,702.47	6,633.44	529,149.67	.00	.00
	Expense	33,773,049.78	33,951,773.79	178,724.01	33,602,872.87	33,512.16	34,206.29
	Ending Balance Acct Type	50,430,261.47	.00	50,430,261.47-	.00	.00	.00
	Calc Ending Balance	50,430,261.47	117,071.32-	50,547,332.79-	17,356,538.27	33,512.16-	34,206.29-

Account Object Code		2025/26 Estimated Actuals	2025/26 Actuals	2026/27 Actuals-Est-Actual	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected
Fd **25 - Capital Facilities Fund**							
Starting Balance							
9791	Beginning Fund	80,925.30		80,925.30-	153,477.15		
Revenue							
8660	Interest	4,944.29	5,008.79	64.50	5,000.00		
8681	Mitigation/Deve	190,000.00	204,543.16	14,543.16	190,000.00		
	Total for Revenue accounts and Object 8000	**194,944.29**	**209,551.95**	**14,607.66**	**195,000.00**	**.00**	**.00**
Expense							
6211	Architectual Se	30,713.43	30,713.43				
6261	Inspection	37,885.63	37,885.63				
6262	Testing	53,793.38	53,793.38				
	Total for Expense accounts and Object 6000	**122,392.44**	**122,392.44**	**.00**	**.00**	**.00**	**.00**
Ending Balance							
9790	Undesignate/Una	153,477.15		153,477.15-			
Total for Fd 25							
	Starting Balance	80,925.30	.00	80,925.30-	153,477.15	.00	.00
	Revenue	194,944.29	209,551.95	14,607.66	195,000.00	.00	.00
	Expense	122,392.44	122,392.44	.00	.00	.00	.00
	Ending Balance Acct Type	153,477.15	.00	153,477.15-	.00	.00	.00
	Calc Ending Balance	153,477.15	87,159.51	66,317.64-	348,477.15	.00	.00

Account Object Code		2025/26 Estimated Actuals	2025/26 Actuals	2026/27 Actuals-Est-Actual	2026/27 26-27 Budget	2026/27 27-28 Projected	2026/27 28-29 Projected
Fd **40 - Special Reserve Fund Cap**							
Starting Balance							
9791	Beginning Fund	300,166.69		300,166.69-	309,354.14		
Revenue							
8650	Leases And Rent	80,000.00	80,000.00		80,000.00		
8660	Interest	9,187.45	5,625.32	3,562.13-	9,200.00		
8919	OTHER TransfIN		9,601.00-	9,601.00-			
	Total for Revenue accounts and Object 8000	**89,187.45**	**76,024.32**	**13,163.13-**	**89,200.00**	**.00**	**.00**
Expense							
7612	Btw General & S	80,000.00	80,000.00		80,000.00	80,000.00	80,000.00
Ending Balance							
9790	Undesignate/Una	309,354.14		309,354.14-			
Total for Fd 40							
	Starting Balance	300,166.69	.00	300,166.69-	309,354.14	.00	.00
	Revenue	89,187.45	76,024.32	13,163.13-	89,200.00	.00	.00
	Expense	80,000.00	80,000.00	.00	80,000.00	80,000.00	80,000.00
	Ending Balance Acct Type	309,354.14	.00	309,354.14-	.00	.00	.00
	Calc Ending Balance	309,354.14	3,975.68-	313,329.82-	318,554.14	80,000.00-	80,000.00-
Total for Org 007 - Hillsborough City Elementary School District							
	Starting Balance	60,022,579.50	.00	60,022,579.50-	61,143,686.89	68,928.93	.00
	Revenue	77,045,981.36	77,114,844.57	68,863.21	44,485,885.97	44,095,340.26	45,039,474.70
	Expense	75,169,279.55	74,532,654.02	636,625.53-	75,354,339.55	41,319,359.19	42,033,690.66
	Ending Balance Acct Type	61,899,281.31	.00	61,899,281.31-	.00	.00	.00
	Calc Ending Balance	61,899,281.31	2,582,190.55	59,317,090.76-	30,275,233.31	2,844,910.00	3,005,784.04