

**HOLLY DRIVE LEADERSHIP ACADEMY  
BUDGET DETAIL- 3 YEAR  
MCKEON CPAs INC**

	2026	2026	2027	2028	DIFFERENCE (\$) FROM FY25-26 PRELIM	DIFFERENCE (%) FROM FY25-26 PRELIM	COMMENTS
	PRELIMINARY BUDGET	FIRST INTERIM BUDGET	BUDGET	BUDGET			
<b>Enrollment</b>	113	115	125	125			
<b>ADA</b>	110.52	108.10	117.50	117.50			
<b>ADA %</b>	94%	94%	94%	94%			
<b>Unduplicated Pupil %</b>	86%	80%	80%	80%			
<b>INCOME</b>							
<b>8011-8096 Local Control Funding Formula Sources</b>							
8011 Local Control Funding Formula	356,085	340,096	409,056	458,273	(15,989)	-5%	
8012 Education Protection Act EPA	22,184	21,620	23,500	23,500	(564)	-3%	
8019 Charter Schools General Purpose - Prior Year	-	-	-	-	-	0%	
8096 In Lieu of Property Taxes	1,081,098	1,065,650	1,158,315	1,158,315	(15,449)	-2%	
<b>Total 8011-8096 Local Control Funding Formula Sources</b>	<b>\$ 1,459,367</b>	<b>\$ 1,427,366</b>	<b>\$ 1,590,871</b>	<b>\$ 1,640,088</b>	<b>\$ (32,002)</b>	<b>-3%</b>	<b>Decrease in enrollment from preliminary budget</b>
% Change from prior year	18%	-2%	11%	3%			
<b>8100-8299 Federal Income</b>							
8181 Federal Special Education (IDEA) Part B, Sec 611	17,496	17,496	18,630	20,250	-	0%	
8182 Special Ed: IDEA Mental Health	-	-	-	-	-	0%	
8230 Child Nutrition Programs - Federal	-	-	-	-	-	0%	
8291 Title I, A Basic Grants Low-Income	40,620	39,370	39,370	39,370	(1,250)	-3%	
8292 Title II, A Teacher Quality	4,182	4,705	4,705	4,705	523	13%	
8294 Title III, LEP, Immigrant	-	-	-	-	-	0%	
8295 Title IV, Part A	10,000	10,000	10,000	10,000	-	0%	
8296 Title V, B Charter Schools Grants	-	-	-	-	-	0%	
8297 All Other Federal Revenue	-	-	-	-	-	0%	
8298 Learning Loss Mitigation Funds	-	-	-	-	-	0%	
<b>Total 8100-8299 Federal Income</b>	<b>\$ 72,298</b>	<b>\$ 71,571</b>	<b>\$ 72,705</b>	<b>\$ 74,325</b>	<b>\$ (727)</b>	<b>0%</b>	
% Change from prior year	-75%	-1%	2%	2%			
<b>8300-8599 State Income</b>							
8560 State Lottery Revenue	31,627	30,823	33,504	33,504	(804)	-3%	
8590 Mandated Block Grant	1,960	1,960	2,285	2,569	-	0%	
8591 SB740	-	-	-	-	-	0%	
8592 Mental Health-SPED	8,976	8,747	9,508	9,508	(228)	-3%	
8593 Prior Year State Revenue	-	-	-	-	-	0%	
8594 Mandated Costs- One Time Funding	-	-	-	-	-	0%	
8595 COVID19-LEA Reponse Funds	-	-	-	-	-	0%	
8599 All Other State Revenues	584,715	449,494	336,434	352,905	(135,221)	-23%	
<b>Total 8300-8599 State Income</b>	<b>\$ 627,278</b>	<b>\$ 491,025</b>	<b>\$ 381,731</b>	<b>\$ 398,486</b>	<b>\$ (136,253)</b>	<b>-21%</b>	<b>Decrease in Learning Recovery, Arts, Music and Inst. Materials and ELOP Carryover</b>
% Change from prior year	-21%	-22%	-22%	4%			
<b>8600-8799 Local Income</b>							
8660 Interest / Dividend Income	8,374	8,374	8,374	8,374	-	0%	
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	0%	
8690 All Other Local Revenue	-	-	-	-	-	0%	
8698 Grants	-	-	-	-	-	0%	
8699 Fundraising	-	-	-	-	-	0%	
8670 Donations	-	-	-	-	-	0%	
8792 Transfers of Apportionments - Special Ed	101,772	99,185	111,065	114,867	(2,587)	-3%	
8999 Prior Year Adjustment	-	-	-	-	-	0%	
<b>Total 8600-8799 Local Income</b>	<b>\$ 110,146</b>	<b>\$ 107,559</b>	<b>\$ 119,439</b>	<b>\$ 123,241</b>	<b>\$ (2,587)</b>	<b>-3%</b>	
% Change from prior year	17%	-2%	11%	3%			
<b>TOTAL INCOME</b>	<b>\$ 2,269,089</b>	<b>\$ 2,097,521</b>	<b>\$ 2,164,746</b>	<b>\$ 2,236,140</b>	<b>\$ (171,569)</b>	<b>-7%</b>	
<b>EXPENSE</b>							
<b>1000 Certificated Salaries</b>							
1110 Teachers' Salaries	579,070	487,455	514,243	528,497	(91,615)	-17%	Decrease in 1 teacher
1120 Teachers' Hourly	-	-	-	-	-	0%	
1170 Teacher Salaries - Substitute	1,300	7,000	8,510	8,726	5,700	30%	Increased sub services
1175 Teachers' Salaries - Stipend/Extra Duty	21,055	29,055	21,886	21,850	8,000	28%	Increased lead teacher stipend
1200 Certificated Pupil Support Salaries	-	-	-	-	-	0%	
1300 Certificated Supervisor and Administrator Salaries	235,550	251,550	245,444	252,545	16,000	8%	ELOP hours
1900 Other Certificated Salaries	21,000	21,000	21,618	22,255	-	0%	
<b>Total 1000 Certificated Salaries</b>	<b>\$ 857,975</b>	<b>\$ 796,060</b>	<b>\$ 811,501</b>	<b>\$ 833,873</b>	<b>\$ (61,915)</b>	<b>-8%</b>	
% Change from prior year	4%	-7%	2%	3%			
<b>2000 Classified Salaries</b>							
2100 Instructional Aide Salaries	281,946	237,992	237,935	244,965	(43,955)	-17%	Reclassified 1 position to 2200
2200 Classified Support Salaries	40,893	70,638	42,108	43,359	29,745	45%	Reclassified 1 position to 2200
2300 Classified Supervisor and Administrator Salaries	-	-	-	-	-	0%	
2400 Clerical/Technical/Office Staff Salaries	79,125	79,125	81,443	83,830	-	0%	
2900 Other Classified Salaries	-	-	-	-	-	0%	
<b>Total 2000 Classified Salaries</b>	<b>\$ 401,965</b>	<b>\$ 387,755</b>	<b>\$ 361,486</b>	<b>\$ 372,154</b>	<b>\$ (14,211)</b>	<b>-3%</b>	
% Change from prior year	2%	-4%	-7%	3%			
<b>3000 Employee Benefits</b>							
3101 STRS - State Teachers Retirement System	160,139	148,810	151,363	138,889	(11,329)	-8%	Decrease in certificated salaries
3102 PERS - Public Employee Retirement System	87,627	88,405	81,384	86,482	777	1%	
3301 OASDI - Social Security	24,922	24,041	22,412	23,074	(881)	-3%	
3331 MED - Medicare	18,269	17,165	17,008	17,403	(1,104)	-6%	
3401 H&W - Health & Welfare	82,736	74,462	85,202	87,562	(8,274)	-10%	Adjusted for actuals-result of decrease of 1 FTE teacher
3501 SUI - State Unemployment Insurance	3,332	3,213	3,451	3,332	(119)	-4%	
3601 Worker Compensation	14,365	15,227	16,140	17,109	862	6%	
3901 403B	-	-	-	-	-	0%	
3902 Other Benefits	-	-	-	-	-	0%	
<b>Total 3000 Employee Benefits</b>	<b>\$ 391,390</b>	<b>\$ 371,323</b>	<b>\$ 376,760</b>	<b>\$ 373,850</b>	<b>\$ (20,067)</b>	<b>-6%</b>	
% Change from prior year	9%	-5%	1%	-1%			
<b>4000 Books and Supplies</b>							
4110 Approved Textbooks and Core Curriculum Materials	29,540	29,540	14,540	14,540	-	0%	
4210 Books and Other Reference Materials	1,575	1,575	1,575	1,575	-	0%	
4310 Student Materials	19,801	19,801	19,801	19,801	-	0%	
4350 Office Supplies	26,000	26,000	28,000	28,000	-	0%	
4390 Other Supplies	5,215	5,215	5,215	5,215	-	0%	
4391 Food (Non Nutritional Program)	5,344	5,484	5,484	5,484	140	3%	
4400 Non Capitalized Equipment	7,000	7,000	7,000	7,000	-	0%	
4700 Food & Food Supplies	2,317	2,317	2,317	2,317	-	0%	
<b>Total 4000 Supplies</b>	<b>\$ 96,792</b>	<b>\$ 96,932</b>	<b>\$ 83,932</b>	<b>\$ 83,932</b>	<b>\$ 140</b>	<b>0%</b>	
% Change from prior year	-38%	0%	-13%	0%			
<b>5000 Services and Other Operating Expenditures</b>							
5200 Travel and Conferences	33,175	33,175	5,550	5,550	-	0%	
5300 Dues and Memberships	2,520	2,300	2,300	2,300	(220)	-9%	
5450 General Insurance	25,202	25,202	25,953	26,672	-	0%	
5500 Operation and Housekeeping Services	47,888	47,888	49,315	50,682	-	0%	
5610 Rent - Facilities / Buildings / Space	1,975	1,975	2,034	2,090	-	0%	
5620 Equipment Lease	-	-	-	-	-	0%	
5630 Vendor Repairs	4,241	4,241	4,241	4,241	-	0%	
5812 Field Trips/Pupil Transportation	15,000	20,000	18,750	18,750	5,000	7%	Updated based on YTD costs over budget
5820 Legal Fees	13,390	13,390	13,789	14,171	-	0%	
5825 Audit Fees	11,069	11,069	11,999	11,715	-	0%	
5830 Advertisement / Recruitment	21,726	21,726	21,726	21,726	-	0%	
5850 Non Instructional consultants	8,000	8,000	8,000	8,000	-	0%	
5851 Instructional consultants	102,204	106,094	117,420	119,415	3,890	3%	
5853 Back Office Support	88,452	88,452	91,088	93,611	-	0%	
5855 Student Events	17,265	17,265	17,779	18,272	-	0%	
5860 Software Licenses	20,020	20,020	20,617	21,188	-	0%	
5880 District Oversight Fee	43,781	42,821	47,726	49,203	(960)	-3%	
5885 El Dorado Admin Fee	3,578	3,500	3,891	4,054	(78)	-3%	

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	2026		2027		2028	
	PRELIMINARY BUDGET	FIRST INTERIM BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
5890 Other Fees / Bank Charges /Credit Card Fees	14,417	12,542	12,542	12,542	12,542	12,542
5896 Special Ed Fair Share	-	-	-	-	-	-
5897 Fundraising Cost	-	-	-	-	-	-
5900 Communications	37,675	37,675	38,723	38,723	38,786	38,786
5998 Prior Year Adjustments/Expenses	-	-	-	-	-	-
<b>Total 5000 Services and Other Operating Expenditures</b>	<b>\$ 511,579</b>	<b>\$ 517,336</b>	<b>\$ 512,843</b>	<b>\$ 512,843</b>	<b>\$ 522,966</b>	<b>\$ 522,966</b>
% Change from prior year	-19%	1%	-1%	-1%	2%	2%
<b>6000 Capital Outlay</b>						
6900 Depreciation Expense	6,173	6,173	6,173	6,173	6,173	6,173
<b>Total 6000 Capital Outlay</b>	<b>\$ 6,173.00</b>	<b>\$ 6,173.00</b>	<b>\$ 6,173.00</b>	<b>\$ 6,173.00</b>	<b>\$ 6,173.00</b>	<b>\$ 6,173.00</b>
<b>TOTAL EXPENSE</b>	<b>\$ 2,265,873</b>	<b>\$ 2,175,578</b>	<b>\$ 2,152,695</b>	<b>\$ 2,152,695</b>	<b>\$ 2,192,948</b>	<b>\$ 2,192,948</b>
	-4%	-4%	-1%	-1%	2%	2%
<b>NET INCOME</b>	<b>\$ 3,216</b>	<b>\$ (78,058)</b>	<b>\$ 12,051</b>	<b>\$ 12,051</b>	<b>\$ 43,192</b>	<b>\$ 43,192</b>
	-93%	-2527%	-115%	-115%	258%	258%
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 3,216</b>	<b>\$ (78,058)</b>	<b>\$ 12,051</b>	<b>\$ 12,051</b>	<b>\$ 43,192</b>	<b>\$ 43,192</b>
<b>Beginning Fund Balance</b>	<b>\$ 720,485</b>	<b>\$ 682,096</b>	<b>\$ 604,038</b>	<b>\$ 604,038</b>	<b>\$ 616,089</b>	<b>\$ 616,089</b>
<b>Audit Adjustment</b>						
<b>Ending Fund Balance</b>	<b>\$ 723,702</b>	<b>\$ 604,038</b>	<b>\$ 616,089</b>	<b>\$ 616,089</b>	<b>\$ 659,281</b>	<b>\$ 659,281</b>
<b>Reserve as % of Expenses</b>	32%	28%	29%	29%	30%	30%
<b>Expense per Student</b>	<b>\$ 19,202</b>	<b>\$ 18,918</b>	<b>\$ 17,222</b>	<b>\$ 17,222</b>	<b>\$ 17,544</b>	<b>\$ 17,544</b>

DIFFERENCE (\$)	DIFFERENCE (%)	COMMENTS
FROM FY25-26 PRELIM	FROM FY25-26 PRELIM	
(1,875)	-12%	
-	0%	
-	0%	
-	0%	
-	0%	
\$ 5,757	1%	
-	0%	
-	0%	
0	0%	
\$ (90,295)	-4%	
0%	0%	
\$ (81,274)	-252%	