



**SPRECKELS UNION SCHOOL DISTRICT  
BOARD OF TRUSTEES MEETING  
THURSDAY, JANUARY 15, 2026**

**OPEN SESSION: 6:40 p.m., District Office, Board Room**

**CLOSED SESSION: 6:45 p.m., District Office, Conference Room**

**OPEN SESSION: 7:00 p.m., District Office, Board Room**

**AGENDA**

**Public Participation**

Members of the public are welcome to participate in the meetings of the Board. If a member of the public desires to address the Board, that individual needs to complete a speaker request form and indicate if the specific agenda item that they wish to address, or if the item is for general public comment on any item within the subject matter jurisdiction of the Board. Comments on all topics, both those on the agenda and those not on the agenda, will be made at the beginning of the meeting during the time designated for "Individuals desiring to address the Board." General public comments will generally be heard first, followed by comment on specific agenda items. The Board President may limit the time of presentation to three minutes per speaker, per subject, and a maximum of twenty minutes for each subject matter. No action may be taken by the Board on matters not on the agenda unless Government Code 54954 is evoked by the Trustees.

Individuals who require special accommodation, including but not limited to an American Sign Language interpreter, accessible seating, or documentation in accessible formats, should contact the Superintendent at least two days before the meeting date

**1. Opening Business**

1.1 Call Public Session to Order

1.2 Roll Call

- Chris Hasegawa, President
- Stephanie McMurtrie Adams, Vice President
- Peter Odello, Clerk
- Frank Devine, Member
- Roseanna Guerrero, Member

1.3 Disclosure of item(s) to be discussed in closed session

1. Conference with labor negotiators: Provide direction to district negotiators regarding negotiations with:
  - a. California School Employees Association
  - b. Spreckels Teachers Association
  - c. Unrepresented employees  
(Management/supervisory/confidential)unit
2. Public Employee discipline/dismissal/release/complaint
3. Liability Claims and Potential Litigations

1.4 Public Comment on Closed Session Items

MOTION TO ADJOURN TO CLOSED SESSION

BY: \_\_\_\_\_ SECONDED BY: \_\_\_\_\_

AYES \_\_\_\_ NOES: \_\_\_\_\_ ABSENT: \_\_\_\_\_

**2. Closed Session, 6:45 p.m. - 6:55 p.m.**

The Board of Trustees will meet to consider matters appropriate for closed session in accordance with Government Code Sections 3549.1, 54956.7 through 54957.7 and Education Code Section 35146.

Note: In the event that all closed session items listed have not been discussed in the time allotted, the closed session will reconvene at the end of open session

MOTION TO RECONVENE TO OPEN SESSION

BY: \_\_\_\_\_ SECONDED BY: \_\_\_\_\_

AYES \_\_\_\_ NOES: \_\_\_\_\_ ABSENT: \_\_\_\_\_

### **3. Reconvening to Open Session**

3.1 Pledge of Allegiance

3.2 Adoption of Agenda

MOTION TO APPROVE THE AGENDA

BY: \_\_\_\_\_ SECONDED BY: \_\_\_\_\_

AYES \_\_\_\_ NOES: \_\_\_\_\_ ABSENT: \_\_\_\_\_

3.3 Announcement of action(s) taken in closed session (if any)

3.4 Recognition

- Bright Futures Bright Spot Recipient

3.5 Individuals desiring to address the Board (items not on the agenda)

3.6 Individuals desiring to address the Board (specific agenda items)

3.7 Bargaining unit presentations (five minutes for each):

1. Spreckels Teachers Association
2. California School Employees Association

3.8 Board member comments

3.9 Oral and written communications

3.10 Reports

1. Superintendent
2. Buena Vista Middle School principal
3. Spreckels Elementary School principal
4. SUEF, PTO, BVBC representatives

### **4. Business**

#### **Information**

4.1 Program Updates

1. Facilities
2. Food Service
3. Transportation
4. Technology

## 5. Special Education

4.2	<a href="#">2025-26 December Fund Balance Report.pdf</a> 	8 - 23
4.3	<a href="#">2024-25 Audit Report.pdf</a> 	24 - 124
4.4	<a href="#">Calpads Fall 1 Certification.pdf</a> 	125
4.5	Interdistrict Transfers	126 - 133
	<ul style="list-style-type: none"><li>• <a href="#">2025-26 SUSD Interdistrict Transfer Summary.pdf</a> </li><li>• <a href="#">SUSD ID Outbound Application.pdf</a> </li><li>• <a href="#">Initial Form - Requesting Transfer.pdf</a> </li><li>• <a href="#">Letter of Condition 2026-27.pdf</a> </li><li>• <a href="#">Employment Verification Form.pdf</a> </li><li>• <a href="#">Child Care Verification Form.pdf</a> </li><li>• <a href="#">SCESD ID Application.pdf</a> </li></ul>	

### Action

4.6	<a href="#">2025-26 12 Board Resolution - Authorized Signers Amended.pdf</a> 	134 - 135
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MOTION TO \_\_\_\_\_ BY ROLL CALL VOTE 2025-26 12 BOARD RESOLUTION - AUTHORIZED SIGNERS AMENDED

BY: \_\_\_\_\_ SECONDED BY: \_\_\_\_\_

\_\_\_ FRANK DEVINE  
\_\_\_ ROSEANNA GUERRERO  
\_\_\_ CHRIS HASEGAWA  
\_\_\_ STEPHANIE MCMURTRIE ADAMS  
\_\_\_ PETER ODELLO

## 5. Curriculum/Instruction

### Information

5.1	Bullying Prevention Update
5.2	Curricular Focus
	<ul style="list-style-type: none"><li>• Positive Behavior Interventions and Supports-Amanda O'Hara</li></ul>

### Action

- None

## 6. Personnel

### Information/Action

- None

## 7. Administration

### Information

- 7.1 Committees Update
- 7.2 2025-26 Board of Trustees directory, meeting calendar and master agenda calendar 136 - 139
- [2025-26 Agenda Master Calendar.pdf](#) 
  - [2026 Board Directory and Meeting calendar.pdf](#) 
- 7.3 [Board Protocols Review 01-15-2026.pdf](#)  140 - 143
- 7.4 Annual Records Retention Policy Review 144 - 156
- [Policy 3580 District Records.pdf](#) 
  - [Regulation 3580 District Records.pdf](#) 
- 7.5 [Non-Williams Uniform Complaints Quarterly Report - January.pdf](#)  157

### Action

- 7.6 [First Read November 2025 guidesheet.pdf](#)  158 - 165
- MOTION TO \_\_\_\_\_ FIRST READ NOVEMBER 2025 GUIDESHEET
- BY: \_\_\_\_\_ SECONDED BY: \_\_\_\_\_
- AYES \_\_\_\_ NOES: \_\_\_\_\_ ABSENT: \_\_\_\_\_

## 8. Consent Items

All items under the consent agenda may be discussed and considered separately or may be entered under one motion and action or individually at the Board's prerogative

### Approval of board meeting minutes

- 8.1 [12.18.2025 Board Minutes.pdf](#)  166 - 355

**Business**

8.2 [December 2025 Board Report of Checks.pdf](#) 

356 - 358

8.3 Contracts

- None

8.4 Donation Listing

- None

8.5 Surplus Inventory

- None

8.6 Personnel

- Public Resignation/Retirement/Termination

Name	Assignment	Effective Date
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None

- Public Employment

Name	Assignment	Effective Date
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None

MOTION TO APPROVE CONSENT ITEMS

BY: \_\_\_\_\_ SECONDED BY: \_\_\_\_\_

AYES \_\_\_\_ NOES: \_\_\_\_\_ ABSENT: \_\_\_\_\_

**9. Future Agenda Items**

February 19th board meeting, District Office @7:00pm

- Subsequent Master Agenda Calendar
- Period One Attendance Report
- 

**10. Adjournment**

MOTION TO ADJOURN

BY: \_\_\_\_\_ SECONDED BY: \_\_\_\_\_

AYES \_\_\_\_ NOES: \_\_\_\_\_ ABSENT: \_\_\_\_\_

Fund 01 - General Fund		Fiscal Year 2026 through 06/30/2026				
		Budget	Actual	Encumbrance	Balance	Avail
<b>REVENUES</b>						
LCFF Revenue Sources	(8010-8099)	10,220,769.00	3,456,658.73		6,764,110.27	66%
Federal Revenue	(8100-8299)	225,912.00	25,190.00		200,722.00	89%
Other State Revenue	(8300-8599)	1,254,205.00	543,412.00		710,793.00	57%
Other Local Revenue	(8600-8799)	1,172,829.00	574,250.23		598,578.77	51%
<b>Total Revenues</b>		<b>12,873,715.00</b>	<b>4,599,510.96</b>		<b>8,274,204.04</b>	<b>64%</b>
<b>EXPENDITURES</b>						
Certificated Salaries	(1000-1999)	4,418,561.00	1,947,329.26	2,074,276.10	396,955.64	9%
Classified Salaries	(2000-2999)	1,939,974.00	854,525.65	841,036.37	244,411.98	13%
Employee Benefits	(3000-3999)	3,071,561.00	1,111,214.59	1,249,409.08	710,937.33	23%
Books and Supplies	(4000-4999)	697,028.00	429,776.81	142,802.88	124,448.31	18%
Services & Operating Expenses	(5000-5999)	2,439,833.00	941,764.25	418,923.10	1,079,145.65	44%
Capital Outlay	(6000-6999)	448,168.00	13,116.00	150,718.65	284,333.35	63%
Other Outgo	(7100-7299, 7400-7499)	696,171.00	373,916.43	.00	322,254.57	46%
<b>Total Expenditures</b>		<b>13,711,296.00</b>	<b>5,671,642.99</b>	<b>4,877,166.18</b>	<b>3,162,486.83</b>	<b>23%</b>
<b>Operating Surplus/(Deficit)</b>		<b>(837,581.00)</b>	<b>(1,072,132.03)</b>	<b>(5,949,298.21)</b>		
<b>OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers Out	(7600-7629)	155,219.00	.00	.00	155,219.00	100%
<b>Total Other Financing Sources/Uses</b>		<b>(155,219.00)</b>	<b>.00</b>	<b>.00</b>	<b>(155,219.00)</b>	<b>100%</b>
<b>Net Surplus/(Deficit)</b>		<b>(992,800.00)</b>	<b>(1,072,132.03)</b>	<b>(5,949,298.21)</b>		
<b>Beginning Fund Balance</b>		<b>8,712,187.00</b>	<b>8,712,185.77</b>	<b>8,712,185.77</b>		
<b>Net Ending Fund Balance</b>		<b>7,719,387.00</b>	<b>7,640,053.74</b>	<b>2,762,887.56</b>		
<i>*** calculated ***</i>						

Fund 08 - Student Activity Revenue Fund		Fiscal Year 2026 through 06/30/2026			
	Budget	Actual	Encumbrance	Balance	Avail
<b>Beginning Fund Balance</b>	8,587.00	8,611.46	8,611.46		
<b>Net Ending Fund Balance</b>	8,587.00	8,611.46	8,611.46		
*** calculated ***					
<b>Components of Ending Fund Balance</b>					
Undesignated/Unappropriated - 9790	8,587.00	.00			
<b>Ending Fund Balance</b>	8,587.00	.00			

Fund 13 - Cafeteria Fund		Fiscal Year 2026 through 06/30/2026				
		Budget	Actual	Encumbrance	Balance	Avail
<b>REVENUES</b>						
Federal Revenue	(8100-8299)	72,452.00	17,691.02		54,760.98	76%
Other State Revenue	(8300-8599)	317,468.00	62,578.13		254,889.87	80%
Other Local Revenue	(8600-8799)	2,294.00	(2,293.58)		4,587.58	200%
<b>Total Revenues</b>		<b>392,214.00</b>	<b>77,975.57</b>		<b>314,238.43</b>	<b>80%</b>
<b>EXPENDITURES</b>						
Classified Salaries	(2000-2999)	81,696.00	36,737.97	40,979.64	3,978.39	5%
Employee Benefits	(3000-3999)	56,677.00	24,475.09	30,748.67	1,453.24	3%
Books and Supplies	(4000-4999)	64,510.00	28,164.69	.00	36,345.31	56%
Services & Operating Expenses	(5000-5999)	344,550.00	149,470.91	179,850.92	15,228.17	4%
<b>Total Expenditures</b>		<b>547,433.00</b>	<b>238,848.66</b>	<b>251,579.23</b>	<b>57,005.11</b>	<b>10%</b>
<b>Operating Surplus/(Deficit)</b>		<b>(155,219.00)</b>	<b>(160,873.09)</b>	<b>(412,452.32)</b>		
<b>OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers In	(8900-8929)	155,219.00	.00		155,219.00	100%
<b>Total Other Financing Sources/Uses</b>		<b>155,219.00</b>	<b>.00</b>		<b>155,219.00</b>	<b>100%</b>
<b>Net Surplus/(Deficit)</b>		<b>.00</b>	<b>(160,873.09)</b>	<b>(412,452.32)</b>		
<b>Net Ending Fund Balance</b>		<b>.00</b>	<b>(160,873.09)</b>	<b>(412,452.32)</b>		
<i>*** calculated ***</i>						

Fund 14 - Deferred Maintenance Fund		Fiscal Year 2026 through 06/30/2026				
		Budget	Actual	Encumbrance	Balance	Avail
<b>REVENUES</b>						
Other Local Revenue	(8600-8799)	.00	233.90		(233.90)	0%
<b>Total Revenues</b>		<b>.00</b>	<b>233.90</b>		<b>(233.90)</b>	<b>0%</b>
<b>Operating Surplus/(Deficit)</b>		<b>.00</b>	<b>233.90</b>	<b>233.90</b>		
<b>Beginning Fund Balance</b>		<b>8,930.00</b>	<b>9,237.79</b>	<b>9,237.79</b>		
<b>Net Ending Fund Balance</b>		<b>8,930.00</b>	<b>9,471.69</b>	<b>9,471.69</b>		
	<i>*** calculated ***</i>					
<b>Components of Ending Fund Balance</b>						
	Undesignated/Unappropriated - 9790	8,930.00	.00			
	<b>Ending Fund Balance</b>	<b>8,930.00</b>	<b>.00</b>			

Fund 21 - Building Fund		Fiscal Year 2026 through 06/30/2026				
		Budget	Actual	Encumbrance	Balance	Avail
<b>REVENUES</b>						
Other Local Revenue	(8600-8799)	.00	1,178.83		(1,178.83)	0%
<b>Total Revenues</b>		<b>.00</b>	<b>1,178.83</b>		<b>(1,178.83)</b>	<b>0%</b>
<b>EXPENDITURES</b>						
Services & Operating Expenses	(5000-5999)	.00	2,898.00	.00	(2,898.00)	0%
<b>Total Expenditures</b>		<b>.00</b>	<b>2,898.00</b>	<b>.00</b>	<b>(2,898.00)</b>	<b>0%</b>
<b>Operating Surplus/(Deficit)</b>		<b>.00</b>	<b>(1,719.17)</b>	<b>(1,719.17)</b>		
<b>Beginning Fund Balance</b>		<b>46,570.00</b>	<b>46,569.38</b>	<b>46,569.38</b>		
<b>Net Ending Fund Balance</b>		<b>46,570.00</b>	<b>44,850.21</b>	<b>44,850.21</b>		
<i>*** calculated ***</i>						
<b>Components of Ending Fund Balance</b>						
Undesignated/Unappropriated - 9790		42,030.00	.00			
<b>Ending Fund Balance</b>		<b>42,030.00</b>	<b>.00</b>			

Fund 25 - Developer Fees		Fiscal Year 2026 through 06/30/2026				
		Budget	Actual	Encumbrance	Balance	Avail
<b>REVENUES</b>						
Other Local Revenue	(8600-8799)	.00	31,161.73		(31,161.73)	0%
<b>Total Revenues</b>		<b>.00</b>	<b>31,161.73</b>		<b>(31,161.73)</b>	<b>0%</b>
<b>EXPENDITURES</b>						
Services & Operating Expenses	(5000-5999)	.00	2,796.00	.00	(2,796.00)	0%
<b>Total Expenditures</b>		<b>.00</b>	<b>2,796.00</b>	<b>.00</b>	<b>(2,796.00)</b>	<b>0%</b>
<b>Operating Surplus/(Deficit)</b>		<b>.00</b>	<b>28,365.73</b>	<b>28,365.73</b>		
<b>Beginning Fund Balance</b>		<b>788,949.00</b>	<b>826,215.12</b>	<b>826,215.12</b>		
<b>Net Ending Fund Balance</b>		<b>788,949.00</b>	<b>854,580.85</b>	<b>854,580.85</b>		
<i>*** calculated ***</i>						
<b>Components of Ending Fund Balance</b>						
Undesignated/Unappropriated - 9790		788,949.00	.00			
<b>Ending Fund Balance</b>		<b>788,949.00</b>	<b>.00</b>			

Fund 35 - School Facility Program (Regul		Fiscal Year 2026 through 06/30/2026			
	Budget	Actual	Encumbrance	Balance	Avail
Beginning Fund Balance	327.00	328.85	328.85		
Net Ending Fund Balance	327.00	328.85	328.85		
*** calculated ***					
<b>Components of Ending Fund Balance</b>					
Undesignated/Unappropriated - 9790	327.00	.00			
Ending Fund Balance	327.00	.00			

Fund 40 - Special Reserve - Capital Outl		Fiscal Year 2026 through 06/30/2026			
	Budget	Actual	Encumbrance	Balance	Avail
Beginning Fund Balance	1,609,436.00	.00	.00		
Net Ending Fund Balance	1,609,436.00	.00	.00		
<i>*** calculated ***</i>					
<b>Components of Ending Fund Balance</b>					
Undesignated/Unappropriated - 9790	1,609,436.00	.00			
Ending Fund Balance	1,609,436.00	.00			

**01 - General Fund** **Fiscal Year 2025/26 Through December**

Object	Description	Budgeted	Revenue	Ending Balance
<b>Revenue Detail</b>				
<b>LCFF Revenue Sources</b>				
8011	Revenue Limit State Aid - Curr	4,671,072.00	2,738,224.00	1,932,848.00
8012	EPA Entitlement	1,654,359.00	525,595.00	1,128,764.00
8021	Home Owners Exemption	10,585.00	1,670.22	8,914.78
8041	Secured Tax Rolls	3,133,285.00		3,133,285.00
8042	Unsecured Roll Taxes	166,468.00	157,568.99	8,899.01
8043	Prior Years' Taxes	31,316.00	32,873.54	1,557.54-
8044	Supplemental Taxes	59,799.00		59,799.00
8045	Education Revenue Augmentation	182,129.00		182,129.00
8047	Community Redevelopment Funds	162.00		162.00
8048	Penalties and Interest from De		726.98	726.98-
<b>Total LCFF Revenue Sources</b>		<b>9,909,175.00</b>	<b>3,456,658.73</b>	<b>6,452,516.27</b>
<b>Federal Revenue</b>				
8181	Special Education - Entitlemen	133,138.00		133,138.00
8182	Sp Ed Discretionary Grant	11,146.00		11,146.00
8290	All Other Federal Revenues	86,514.00	25,190.00	61,324.00
<b>Total Federal Revenue</b>		<b>230,798.00</b>	<b>25,190.00</b>	<b>205,608.00</b>
<b>Other State Revenues</b>				
8550	Mandated Cost Reimbursements	32,039.00	31,717.00	322.00
8560	State Lottery Revenue	230,004.00	49,274.50	180,729.50
8590	All Other State Revenues	843,510.00	462,420.50	381,089.50
<b>Total Other State Revenues</b>		<b>1,105,553.00</b>	<b>543,412.00</b>	<b>562,141.00</b>
<b>Other Local Revenue</b>				
8660	Interest	202,700.00	232,393.06	29,693.06-
8662	Gains or Losses on Investments	50,000.00		50,000.00
8675	Transportation Fees from Indiv	48,000.00	32,783.00	15,217.00
8689	All Other Fees and Contracts	46,732.00		46,732.00
8699	All Other Local Revenues	160,079.00	68,084.42	91,994.58
8792	Transfers of Apportionments Fr	675,724.00	240,835.75	434,888.25
<b>Total Other Local Revenue</b>		<b>1,183,235.00</b>	<b>574,096.23</b>	<b>609,138.77</b>
<b>Total Revenues</b>		<b>12,428,761.00</b>	<b>4,599,356.96</b>	<b>7,829,404.04</b>

Object	Description	Budgeted	Encumbrance	Actual	Ending Balance
<b>Expenditure Detail</b>					

Selection: Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 72, Starting Period = 1, Ending Period = 6, Zero Amounts? = N, Use SACS? = N, Restricted? = Y, Fund = 01)

01 - General Fund		Fiscal Year 2025/26 Through December			
Object	Description	Budgeted	Encumbrance	Actual	Ending Balance
<b>Expenditure Detail (continued)</b>					
<b>Certificated Salaries</b>					
1100	Teachers` Salaries	3,797,111.00		1,549,435.80	2,247,675.20
1200	Certificated Pupil Support Sal	168,776.00		76,857.70	91,918.30
1300	Certificated Supervisors' and	410,813.00		201,331.06	209,481.94
1900	Other Certificated Salaries	227,142.00		119,704.70	107,437.30
<b>Total Certificated Salaries</b>		<b>4,603,842.00</b>	<b>.00</b>	<b>1,947,329.26</b>	<b>2,656,512.74</b>
<b>Classified Salaries</b>					
2100	Instructional Aides' Salaries	347,931.00		151,792.42	196,138.58
2200	Classified Support Salaries	537,377.00		271,517.30	265,859.70
2300	Classified Supervisors' and Ad	497,434.00		239,706.82	257,727.18
2400	Clerical & Office Salaries	175,917.00		85,493.55	90,423.45
2900	Other Classified Salaries	248,654.00		106,015.56	142,638.44
<b>Total Classified Salaries</b>		<b>1,807,313.00</b>	<b>.00</b>	<b>854,525.65</b>	<b>952,787.35</b>
<b>Employee Benefits</b>					
3101	State Teachers` Retirement Sys	1,271,819.00		345,583.90	926,235.10
3102	State Teachers` Retirement Sys			1,337.00	1,337.00-
3201	Public Employees` Retirement S	45,048.00		21,253.16	23,794.84
3202	Public Employees` Retirement S	457,249.00		204,541.14	252,707.86
3301	Social Security/Medicare/Alter	80,240.00		32,789.15	47,450.85
3302	Social Security/Medicare/Alter	127,894.00		58,573.57	69,320.43
3401	Health & Welfare Benefits, cer	692,398.00		229,056.90	463,341.10
3402	Health & Welfare Benefits, cla	375,846.00		150,901.35	224,944.65
3501	State Unemployment Insurance,	2,462.00		971.24	1,490.76
3502	State Unemployment Insurance,	960.00		424.41	535.59
3601	Worker`s Compensation Insuranc	80,196.00		32,997.49	47,198.51
3602	Worker`s Compensation Insuranc	31,615.00		14,420.46	17,194.54
3701	Retiree Benefits, certificated	14,352.00		1,963.22	12,388.78
3702	Retiree Benefits, classified	5,956.00		1,249.80	4,706.20
3901	Other Benefits, certificated	24,644.00		12,687.90	11,956.10
<b>Total Employee Benefits</b>		<b>3,210,679.00</b>	<b>.00</b>	<b>1,108,750.69</b>	<b>2,101,928.31</b>
<b>Books and Supplies</b>					
4300	Materials and Supplies	551,458.00	40,000.30	387,298.40	124,159.30
4310	Materials and Supplies - Gasol	30,500.00	5,051.85	6,955.15	18,493.00
4350	Materials and Supplies-Invento	131,329.00	53,186.74	33,888.60	44,253.66
4400	Noncapitalized Equipment	500.00	43,738.25	1,149.54	44,387.79-

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Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 72, Starting Period = 1, Ending Period = 6, Zero Amounts? = N, Use SACS? = N, Restricted? = Y, Fund = 01)



01 - General Fund		Fiscal Year 2025/26 Through December			
Object	Description	Budgeted	Encumbrance	Actual	Ending Balance
<b>Expenditure Detail (continued)</b>					
<b>Total Books and Supplies</b>		<b>713,787.00</b>	<b>141,977.14</b>	<b>429,291.69</b>	<b>142,518.17</b>
<b>Services and Other Operating Expenditures</b>					
5200	Travel and Conferences	18,729.00	350.00	7,745.13	10,633.87
5300	Dues and Memberships	17,451.00		11,521.00	5,930.00
5450	Other Insurance	117,488.00		129,951.00	12,463.00-
5510	Gas	18,000.00	15,774.73	1,304.88	920.39
5520	Electricity	91,510.00	33,965.67	34,523.62	23,020.71
5530	Water	47,000.00	9,251.74	26,748.26	11,000.00
5540	Sewer	12,868.00	7,492.67	5,372.77	2.56
5550	Garbage	48,570.00	27,744.96	20,819.76	5.28
5570	Pest Control	9,200.00	4,760.00	3,400.00	1,040.00
5600	Rentals, Leases and Repairs	13,000.00		4,903.17	8,096.83
5610	Maintenance Agreements	16,200.00		4,857.54	11,342.46
5630	Leases and Rentals	26,161.00	829.51	23,807.54	1,523.95
5800	Professional/Consulting Serv	1,499,644.00	329,146.82	598,921.78	571,575.40
5810	Prof. Services & Operating Exp	21,000.00		7,148.00	13,852.00
5820	Prof. Services & Operating Exp	50,000.00	3,052.52	16,947.48	30,000.00
5890	Prof. Services & Operating Exp	850.00	300.00	150.00	400.00
5910	Communications - Telephone	35,370.00	13,364.33	9,186.47	12,819.20
5930	Communications - Postage	4,950.00	319.10	2,058.32	2,572.58
5940	Communications - Cellular Phon	3,000.00	1,904.53	1,095.47	.00
<b>Total Services and Other Operating Expenditures</b>		<b>2,050,991.00</b>	<b>448,256.58</b>	<b>910,462.19</b>	<b>692,272.23</b>
<b>Capital Outlay</b>					
6200	Buildings and Improvement of B			13,116.00	13,116.00-
6274	Buildings - Other Construction	417,796.00			417,796.00
6290	Buildings - Inspection	15,000.00			15,000.00
6400	Equipment - Over \$5000 per uni	15,372.00	150,718.65		135,346.65-
<b>Total Capital Outlay</b>		<b>448,168.00</b>	<b>150,718.65</b>	<b>13,116.00</b>	<b>284,333.35</b>
<b>Tuition</b>					
7142	Other Tuition, Excess Costs, a	400,540.00		177,405.41	223,134.59
<b>Total Tuition</b>		<b>400,540.00</b>	<b>.00</b>	<b>177,405.41</b>	<b>223,134.59</b>
<b>Debt Service</b>					
7438	Debt Service Interest	196,512.00		196,511.02	.98
<b>Total Debt Service</b>		<b>196,512.00</b>	<b>.00</b>	<b>196,511.02</b>	<b>.98</b>

01 - General Fund

Fiscal Year 2025/26 Through December

Total Expenditures	13,431,832.00	740,952.37	5,637,391.91	7,053,487.72
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Object	Description	Budgeted	Encumbrance	Actual	Ending Balance
<b>Other Financing Uses</b>					
<b>Interfund Transfers Out</b>					
7616	From General Fund to Cafeteria	182,218.00-			182,218.00-
	<b>Total Interfund Transfers Out</b>	<u>182,218.00-</u>	<u>.00</u>	<u>.00</u>	<u>182,218.00-</u>
	<b>Total Other Financing Uses</b>	<u>182,218.00-</u>	<u>.00</u>	<u>.00</u>	<u>182,218.00-</u>
<b>Excess Revenues ( Expenditures )</b>				<b>(1,038,034.95)</b>	

Fund 01 - Actuals through December									Fiscal Year 2025/26
	Object	Beginning Balance	July	August	September	October	November	December	
<b>A. BEGINNING CASH</b>	9110		9,533,891.56	9,110,640.48	8,903,704.13	9,317,622.62	9,451,940.52	9,049,078.57	
<b>B. RECEIPTS</b>									
LCFF Revenue Sources									
Principal Apportionment	8010-8019		684,556.00	684,556.00	1,210,151.00	684,556.00			
Property Taxes	8020-8079		1,180.52		11,996.71	1,642.00	166,910.60	16,754.94	
Miscellaneous Funds	8080-8099								
Federal Revenues	8100-8299							25,190.00	
Other State Revenues	8300-8599		61,993.00	61,993.00	61,993.00	301,790.50	50,172.00	5,470.50	
Other Local Revenues	8600-8799		41.00	16,840.70	8,765.93	268,236.86	259,834.30	20,377.44	
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
Undefined Objects									
<b>TOTAL RECEIPTS</b>		.00	745,409.48	763,389.70	1,292,906.64	1,252,941.36	476,916.90	67,792.88	
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999		51,347.54	350,611.33	381,933.42	370,106.17	371,890.17	421,440.63	
Classified Salaries	2000-2999		84,127.69	149,956.25	151,128.17	153,613.99	153,089.99	162,609.56	
Employee Benefits	3000-3999		58,477.75	198,316.11	202,887.85	204,897.41	221,389.70	222,781.87	
Books and Supplies	4000-4999			132,564.87	125,869.13	114,359.14	37,652.97	18,845.58	
Services	5000-5999		220,929.78	187,111.00	151,191.34	141,021.93	108,880.48	101,327.66	
Capital Outlay	6000-6599							13,116.00	
Other Outgo	7000-7499		100,856.57	5,268.00	67,577.90	5,268.00	94,023.51	100,922.45	
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
Undefined Objects									
<b>TOTAL DISBURSEMENTS</b>		.00	515,739.33	1,023,827.56	1,080,587.81	989,266.64	986,926.82	1,041,043.75	
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	47,186.80							
Accounts Receivable	9200-9299	396,288.40	85,319.00	74,000.00	159,957.26	154,857.26	88,773.57	4,244.54	
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resrcs	9490								
Undefined Objects									
<b>JBTOTAL ASSETS</b>		443,475.20	85,319.00	74,000.00	159,957.26	154,857.26	88,773.57	4,244.54	
(continued)									

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Selection Grouped by Org, Fund, Filtered by (Org = 72, Actuals Thru Period = 6, Fund = 01, Use SACS? = Y, Restricted? = Y, Cash JE Only? = N, Separate? = Y)

Fund 01 - Actuals through December									Fiscal Year 2025/26
	Object	Beginning Balance	July	August	September	October	November	December	
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599	1,143,737.89	738,225.80-	20,485.66-	41,992.40	23,509.44	19,988.14	15,169.71	
Due To Other Funds	9610	86,929.86							
Current Loans	9640								
Unearned Revenues	9650	34,513.24							
Deferred Inflows of Resrcs	9690								
Undefined Objects									
<b>SUBTOTAL LIABILITIES</b>		1,265,180.99	738,240.23-	20,498.49-	41,642.40	25,500.44	18,374.40	14,876.71	
<b>Nonoperating</b>									
Suspense Clearing	9910		14.43-	12.83-	350.00-	1,991.00	1,613.74-	293.00-	
<b>TOTAL BALANCE SHEET ITEMS</b>		821,705.79	652,921.23-	53,501.51	201,599.66	129,356.82-	107,147.97	10,632.17	
<b>E. NET INCREASE/DECREASE</b>									
B - C + D			423,251.08-	206,936.35-	413,918.49	134,317.90	402,861.95-	962,618.70-	
<b>F. ENDING CASH (A + E)</b>									
			9,110,640.48	8,903,704.13	9,317,622.62	9,451,940.52	9,049,078.57	8,086,459.87	
<b>G. Ending Cash, Plus Cash Accruals and Adjustments</b>									

Fund 01 - Actuals through December								Fiscal Year 2025/26	
	Object	January	February	March	April	May	June	Total	Budget
<b>A. BEGINNING CASH</b>	9110								
<b>B. RECEIPTS</b>									
LCFF Revenue Sources									
Principal Apportionment	8010-8019							3,263,819.00	6,325,431.00
Property Taxes	8020-8079							192,839.73	3,583,744.00
Miscellaneous Funds	8080-8099								
Federal Revenues	8100-8299							25,190.00	230,798.00
Other State Revenues	8300-8599							543,412.00	1,105,553.00
Other Local Revenues	8600-8799							574,096.23	1,183,235.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
Undefined Objects									
<b>TOTAL RECEIPTS</b>		.00	.00	.00	.00	.00	.00	4,599,356.96	12,428,761.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999							1,947,329.26	4,603,842.00
Classified Salaries	2000-2999							854,525.65	1,807,313.00
Employee Benefits	3000-3999							1,108,750.69	3,210,679.00
Books and Supplies	4000-4999							429,291.69	713,787.00
Services	5000-5999							910,462.19	2,050,991.00
Capital Outlay	6000-6599							13,116.00	448,168.00
Other Outgo	7000-7499							373,916.43	597,052.00
Interfund Transfers Out	7600-7629								182,218.00
All Other Financing Uses	7630-7699								
Undefined Objects									
<b>TOTAL DISBURSEMENTS</b>		.00	.00	.00	.00	.00	.00	5,637,391.91	13,614,050.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299							248,948.03	
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resrcs	9490								
Undefined Objects									
<b>JBTOTAL ASSETS</b>		.00	.00	.00	.00	.00	.00	248,948.03	
(continued)									

Fund 01 - Actuals through December								Fiscal Year 2025/26	
	Object	January	February	March	April	May	June	Total	Budget
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599							658,051.77-	
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resrcs	9690								
Undefined Objects									
<b>SUBTOTAL LIABILITIES</b>		.00	.00	.00	.00	.00	.00	658,344.77-	
<b>Nonoperating</b>									
Suspense Clearing	9910							293.00-	
<b>TOTAL BALANCE SHEET ITEMS</b>		.00	.00	.00	.00	.00	.00	409,396.74-	
<b>E. NET INCREASE/DECREASE</b>									
B - C + D		.00	.00	.00	.00	.00	.00	1,447,431.69-	1,185,289.00-
<b>F. ENDING CASH (A + E)</b>									
<b>G. Ending Cash, Plus Cash Accruals and Adjustments</b>									



December 12, 2025

To the Governing Board  
Spreckels Union School District  
Spreckels, California

We have audited the financial statements of Spreckels Union School District as of and for the year ended June 30, 2025, and have issued our report thereon dated December 12, 2025. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards***

As communicated in our letter dated May 5, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's system of internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of Spreckels Union School District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding a significant control deficiency during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated December 12, 2025.

## **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

## **Significant Risks Identified**

As stated in our auditor's report, professional standards require us to design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as "significant risks." We have identified the following as significant risks:

- **Management Override of Controls** – Professional standards require auditors to address the possibility of management overriding controls. Accordingly, we identified as a significant risk that management of the District may have the ability to override controls that the District has implemented. Management may override the District's controls in order to modify the financial records with the intent of manipulating the financial statements to overstate the District's financial performance or with the intent of concealing fraudulent transactions.
- **Revenue Recognition** – We identified revenue recognition as a significant risk due to financial and operational incentives for the District to overstate revenues.
- **Pension Liability** – We have identified the valuation of pension liability related to GASB 68 as a significant risk due to the amounts reported by the District being based on the District's proportionate share of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) estimated net pension liability and related deferred outflows and inflows, which is derived by utilizing projections of future contributions and future earnings and various actuarially determined assumptions.
- **OPEB Liability** – We have identified the valuation of OPEB liability related to GASB 75 as a significant risk due to the amounts reported by the District being based on estimated net OPEB liability and related deferred outflows and inflows resources, which is derived by utilizing projections of future contributions and various actuarially determined assumptions.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Spreckels Union School District is included in Note 1 to the financial statements. As described in Note 15, the Spreckels Union School District changed accounting policies related to accounting for compensated absences to adopt the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences. Accordingly, the accounting change has been retrospectively applied to the financial statements beginning July 1, 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Accounting Estimates and Related Disclosures*

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Governmental Accounting Standards Board (GASB) requires the District to calculate, recognize, and report the costs and obligations associated with pensions and Other Postemployment Benefits (OPEB) in their financial statements. These amounts were all determined based on the District's proportionate share of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) estimated net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, which utilized projections of future contributions and future earnings, actuarial assumptions such as inflation, salary increases, mortality rates, and investment rate of return and discount rates in the determination of the final balances reported in the CalSTRS and CalPERS audited financial statements. The District's proportionate share was determined by calculating the District's share of contributions to the pension plan relative to the contributions of all participating entities in the plan.

Management's estimate of the total other postemployment benefit (OPEB) liability related deferred outflows of resources, deferred inflows of resources, and OPEB expense are based on a calculation of actuarially determined contributions for health insurance benefits.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to Other Postemployment Benefits (OPEB) Liability (Note 9) and Employee Retirement Systems (Note 12).

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

The following misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

Governmental Activities:

General Fund

Net Decrease in LCFF Revenue	\$134,348	
Net Increase in Accounts Payable		\$134,348
To adjust EPA Funds to agree to LCFF Calculator.		

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Spreckels Union School District’s financial statements or the auditor’s report. No such disagreements arose during the course of the audit.

**Circumstances that Affect the Form and Content of the Auditor’s Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor’s report. As described in Note 15 to the financial statements, due to the adoption of GASB Statement No. 101, Compensated Absences, the District restated opening balances as of July 1, 2024. The purpose of the paragraph is to draw attention to the disclosures for the adoption of the standards update. We have included an emphasis of matter in our report regarding this restatement. We did not modify our opinions related to this matter.

**Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated December 12, 2025.

**Management’s Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with Spreckels Union School District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Spreckels Union School District’s auditors.

**Other Information Included in Financial Statements**

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District’s financial statements, does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the governing board, and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

*Eide Bailly LLP*

Fresno, California

Financial Statements  
June 30, 2025

# Spreckels Union School District

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## Independent Auditor's Report

To the Governing Board  
Spreckels Union School District  
Spreckels, California

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Spreckels Union School District (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Spreckels Union School District, as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Adoption of New Accounting Standard*

As discussed in Note 15 to the financial statements, the District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences* for the year ended June 30, 2025. Accordingly, a restatement has been made to the governmental activities net position as of July 1, 2024, to restate beginning net position. Our opinions are not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the District's total OPEB liability and related ratios, schedule of the District's proportionate share of the net OPEB liability – MPP program, schedule of the District's proportionate share of the net pension liability - CalSTRS, schedule of the District's proportionate share of the net pension liability - CalPERS, schedule of the District's contributions - CalSTRS, and schedule of the District's contributions - CalPERS be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the financial statements. The other information comprises the Local Education Agency Organization Structure but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California  
December 12, 2025



# Spreckels Union School District

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Eric Tarallo, Superintendent

## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Spreckels Union School District's comprehensive annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2025, with comparative information for the fiscal year ending June 30, 2024. Please read it in conjunction with the District's financial statements, which immediately follow this section.

### OVERVIEW OF THE FINANCIAL STATEMENTS

#### The Financial Statements

The financial statements presented herein include all of the activities of the Spreckels Union School District (the District) using the integrated approach as prescribed by GASB Statement Number 34.

The *Government-Wide Financial Statements* present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities. These statements include all assets of the District (including capital assets), deferred outflows of resources, as well as all liabilities (including long-term liabilities), and deferred inflows of resources. Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables and receivables.

The *Fund Financial Statements* include statements for governmental funds.

The *Governmental Funds* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

*Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements* is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the Spreckels Union School District.

## REPORTING THE DISTRICT AS A WHOLE

### The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the District as a whole and about its activities. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the District using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in net position. Net position is the difference between assets and deferred outflows, and liabilities and deferred inflows, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position will serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

The relationship between revenues and expenses is the District's *operating results*. Since the governing board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the District. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, we present the District activities as follows:

**Governmental Activities** - The District reports all of its services in this category. This includes the education of kindergarten through grade eight students, and the on-going effort to improve and maintain buildings and sites. Property taxes, state income taxes, user fees, interest income, federal, state and local grants, as well as general obligation bonds, finance these activities.

## REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

### Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

**Governmental Funds** - All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund financial statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources

that can be spent in the near future to finance the District's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following the governmental fund financial statements.

**THE DISTRICT AS A WHOLE**

**Net Position**

The District's net position was \$11,162,767 for the fiscal year ended June 30, 2025, and \$9,770,201 for the fiscal year ended June 30, 2024, an increase of \$1,392,566. Of this amount, \$2,760,197 was restricted. Restricted net position is reported separately to show legal constraints from debt covenants grantors, constitutional provisions and enabling legislation that limit the School Board's ability to use net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of the District's governmental activities.

Table 1

	Governmental Activities	
	2025	2024*
Assets		
Current and other assets	\$ 11,043,349	\$ 10,141,360
Capital assets	20,245,724	20,186,981
Total assets	31,289,073	30,328,341
Deferred Outflows of Resources	2,541,477	2,879,601
Liabilities		
Current liabilities	1,399,529	1,156,138
Long-term liabilities	18,684,412	20,265,854
Total liabilities	20,083,941	21,421,992
Deferred Inflows of Resources	2,583,842	2,015,749
Net Position		
Net investment in capital assets	12,426,153	11,640,421
Restricted	2,760,192	3,221,260
Unrestricted (deficit)	(4,023,578)	(5,091,480)
Total net position	\$ 11,162,767	\$ 9,770,201

\* Amounts have not been restated for the effects of the implementation of GASB Statement No. 101 for comparative purposes. See Note 15 for further information.

The \$11,162,767 in net position of governmental activities represents the accumulated results of all past years' operations. Unrestricted deficit net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – increased by \$1,067,902.

**Changes in Net Position**

The results of this year's operations for the District as a whole are reported in the Statement of Activities. Table 2 takes the information from the Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues for the year.

Table 2

	Governmental Activities	
	2025	2024*
<b>Revenues</b>		
Program revenues		
Charges for services	\$ 434,265	\$ 32,556
Operating grants and contributions	1,817,988	1,944,913
General revenues		
Federal and State aid not restricted	6,547,078	6,870,262
Property taxes	4,671,727	3,559,030
Other general revenues and fair value adjustments	549,102	1,752,561
Total revenues	14,020,160	14,159,322
<b>Expenses</b>		
Instruction related	6,888,821	7,987,209
Pupil services	1,611,627	1,557,163
Administration	1,327,051	1,596,673
Plant services	1,237,670	1,681,284
All other services	777,626	1,042,959
Total expenses	11,842,795	13,865,288
Change in net position	\$ 2,177,365	\$ 294,034

\* The expenses for the year ended June 30, 2024, were not restated for the effects of the implementation of GASB Statement No. 101 for comparative purposes. See Note 15 for further information.

**Governmental Activities**

As reported in the *Statement of Activities*, the cost of all of our governmental activities this year was \$11,842,795. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$4,671,727 because the cost was paid by those who benefited from the programs, \$434,265, or by other governments and organizations who subsidized certain programs with grants and contributions, \$1,817,988. We paid for the remaining “public benefit” portion of our governmental activities with \$7,096,180 in unrestricted Federal and State funds, and with other revenues, like interest and general entitlements.

In Table 3, we have presented the cost and net cost of each of the District’s largest functions – instruction-related, pupil services, administration, and plant services, as well as each program’s *net* cost (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden that was placed on the District’s taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3

	Total Cost of Services		Net Cost of Services	
	2025	2024*	2025	2024*
Instruction-related	\$ 6,888,821	\$ 7,987,209	\$ (5,151,140)	\$ (6,689,944)
Pupil services	1,611,627	1,557,163	(1,323,479)	(1,137,626)
Administration	1,327,051	1,596,673	(1,252,112)	(1,517,177)
Plant services	1,237,670	1,681,284	(1,237,670)	(1,681,284)
All other services	777,626	1,042,959	(626,141)	(861,788)
<b>Total</b>	<b>\$ 11,842,795</b>	<b>\$ 13,865,288</b>	<b>\$ (9,590,542)</b>	<b>\$ (11,887,819)</b>

\* The expenses for the year ended June 30, 2024, were not restated for the effects of the implementation of GASB Statement No. 101 for comparative purposes. See Note 15 for further information.

**THE DISTRICT’S FUNDS**

As the District completed this year, our governmental funds reported a combined fund balance of \$9,643,820, while the prior year reported \$8,985,222, an increase of \$658,598. The General Fund increased by \$1,285,769 due primarily to increased Federal and State grant revenues. The Special Reserve Fund for Capital Outlay Projects decreased by \$536,852 due to the spending down of the financing proceeds received to be spent on energy efficiency projects received in the prior fiscal year. The Building Fund decreased by \$40,531 due to the District spending down its bond proceeds. The Capital Facilities Fund increased \$448,928 as developer fee collections during the year exceeded capital outlay expenditures. The remaining District funds showed little change from the prior year.

**General Fund Budgetary Highlights**

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was adopted on September 18, 2025. A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in our annual report.

The District projected a decrease in the General Fund of \$179,871. However, revenues and other sources were \$49,475 less than budgeted, while expenditures and other uses were \$1,515,115 less than budgeted leaving the fund with an increase of \$1,285,769.

**CAPITAL ASSETS AND LONG-TERM LIABILITIES**

**Capital Assets**

At June 30, 2024, the District had \$20,186,981 million in a broad range of capital assets and right-to-use leased assets (net of depreciation and amortization), including land, buildings, and furniture and equipment. At June 30, 2025, those assets were \$20,245,724. This represents a net increase of \$58,743, or 0.291% from last year due to the depreciation and amortization expenses on existing assets (Table 4).

Table 4

	Governmental Activities	
	2025	2024
Land and construction in progress	\$ 7,847,208	\$ 10,234,151
Buildings and improvements	12,062,184	9,638,183
Equipment	276,401	303,404
Right-to-use leased assets	59,931	11,243
Total	\$ 20,245,724	\$ 20,186,981

We present more detailed information about our capital assets and right-to-use leased assets in the Notes to Financial Statements.

**Long-Term Liabilities**

At the end of this year, the District had \$18,654,214 in long-term liabilities outstanding versus \$20,232,977 on last year, a decrease of 8%. Those obligations consisted of:

Table 5

	Governmental Activities	
	2025	2024*
Long-Term Liabilities		
General obligation bonds	\$ 6,106,563	\$ 7,222,104
Financed purchase agreements	2,577,460	2,620,058
Leases	59,967	11,245
Compensated absences	1,076,823	166,207
Net OPEB liability	1,464,076	1,547,533
Aggregate net pension liability	7,369,325	8,665,830
Total	\$ 18,654,214	\$ 20,232,977

\* Amounts have not been restated for the effects of the implementation of GASB Statement No. 101 for comparative purposes. See Note 15 for further information.

The District’s general obligation bond rating is “Aa3” as rated by Moody’s.

At year-end, the District has a net pension liability of \$7,369,325 versus \$8,665,830 last year, a decrease of \$1,296,505, or 15%. The District also reported deferred outflows of resources from pension activities of \$2,441,364, and deferred inflows of resources from pension activities of \$1,328,377. We present more detailed information regarding our long-term liabilities in the Notes to Financial Statements.

**SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2024-2025 ARE NOTED BELOW**

Spreckels Union School District is proud of its many accomplishments for the 2024-25 school year. The focus of both school sites' Instructional Leadership Teams was to identify students in need of support and improve the monitoring of students' progress by enhancing existing data systems. Based on the 2025 California Dashboard results, the efforts paid off, and test scores improved for most student subgroups. Additionally, district-wide efforts were undertaken to broaden social-emotional (SE) support for all students. Each site counselor pushed into classrooms to present and discuss SE topics with all students. At the middle school, a partnership was formed with Ohana Center for Child and Adolescent Behavioral Health. An Ohana counselor met with small groups of students in mental fitness groups throughout the year. The district also made celebrating its diversity a top priority. The district's English Language Development teacher recruited parents to help host the first-ever Multicultural Fair that exposed elementary students to the various cultures that make up the school community. These accomplishments occurred in parallel to districtwide efforts to reduce expenses without sacrificing the quality of education provided.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

In considering the District Budget for the 2025-2026 year, the District Board and management used the following criteria:

The key assumptions in our revenue forecast are:

1. The declining enrollment effect on Average Daily Attendance (ADA) calculation was mitigated using the allowable average over three prior years, as the enacted state budget allowed; however, the downward trajectory is expected to continue for the foreseeable future.
2. There was a modest increase in the enacted state budget, providing a statutory Cost of Living Adjustment (COLA) set at 2.30%. This was a 1.23% increase over the prior year.
3. The effects of pandemic-related income losses, uncertainty with the federal government's plans for the Department of Education, and uncertain state revenue projections all factored into the forecast.
4. The Expanded Learning Opportunities Program funding was accepted for the year as the district prepared for implementation of the program at Spreckels Elementary.
5. Expense abatement, ensuring sites are right-sized for enrollment, and other strategies were planned to mitigate the growing divide between rising costs and diminished revenues.

## **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Bernard Burchette, Chief Business Official, at Spreckels Union School District, P.O. Box 7362, Spreckels, California, 93962.

Spreckels Union School District  
Statement of Net Position  
June 30, 2025

	Governmental Activities
<b>Assets</b>	
Deposits and investments	\$ 10,647,061
Receivables	396,288
Capital assets not depreciated or amortized	7,847,208
Capital assets, net of accumulated depreciation and amortization	12,398,516
Total assets	31,289,073
<b>Deferred Outflows of Resources</b>	
Deferred outflows of resources related to OPEB	100,114
Deferred outflows of resources related to pensions	2,441,363
Total deferred outflows of resources	2,541,477
<b>Liabilities</b>	
Overdrafts	86,930
Accounts payable	1,278,086
Unearned revenue	34,513
Long-term liabilities	
Long-term liabilities other than OPEB and pensions due within one year	1,136,879
OPEB liability due within one year	30,198
Long-term liabilities other than OPEB and pensions due in more than one year	8,683,934
Net other postemployment benefits (OPEB) liability due within one year	1,464,076
Aggregate net pension liabilities	7,369,325
Total liabilities	20,083,941
<b>Deferred Inflows of Resources</b>	
Deferred inflows of resources related to OPEB	1,255,465
Deferred inflows of resources related to pensions	1,328,377
Total deferred inflows of resources	2,583,842
<b>Net Position</b>	
Net investment in capital assets	12,426,153
Restricted for	
Debt service	175,019
Capital projects	826,545
Educational programs	1,750,017
Student activities	8,611
Unrestricted (deficit)	(4,023,578)
Total net position	\$ 11,162,767

Spreckels Union School District  
Statement of Activities  
Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position Governmental Activities
		Charges for Services and Sales	Operating Grants and Contributions	
<b>Governmental Activities</b>				
Instruction	\$ 6,219,461	\$ 83,532	\$ 1,223,870	\$ (4,912,059)
Instruction-related activities				
Supervision of instruction	270	-	-	(270)
Instructional library, media, and technology	36,506	350,733	66,529	380,756
School site administration	632,584	-	13,017	(619,567)
Pupil services				
Home-to-school transportation	413,515	-	-	(413,515)
Food services	153,747	-	-	(153,747)
All other pupil services	1,044,365	-	288,148	(756,217)
Administration				
Data processing	15,916	-	-	(15,916)
All other administration	1,311,135	-	74,939	(1,236,196)
Plant services	1,237,670	-	-	(1,237,670)
Ancillary services	5,142	-	5,118	(24)
Interest on long-term liabilities	399,417	-	-	(399,417)
Other outgo	373,067	-	146,367	(226,700)
	<u>\$ 11,842,795</u>	<u>\$ 434,265</u>	<u>\$ 1,817,988</u>	<u>(9,590,542)</u>
<b>General Revenues and Subventions</b>				
Property taxes, levied for general purposes				3,715,877
Property taxes, levied for debt service				955,795
Taxes levied for other specific purposes				55
Federal and State aid not restricted to specific purposes				6,547,078
Interest, investment earnings and fair value adjustments				417,500
Miscellaneous				<u>131,602</u>
Total general revenues and subventions				<u>11,767,907</u>
Change in Net Position				<u>2,177,365</u>
Net Position - Beginning, as previously reported				9,770,201
Adjustments (Note 15)				<u>(784,799)</u>
Net Position - Beginning, as restated				<u>8,985,402</u>
Net Position - Ending				<u>\$ 11,162,767</u>

Spreckels Union School District  
Balance Sheet – Governmental Funds  
June 30, 2025

	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Deposits and investments	\$ 9,581,079	\$ 46,569	\$ 175,019	\$ 844,394	\$ 10,647,061
Receivables	396,288	-	-	-	396,288
Due from other funds	-	-	-	86,930	86,930
<b>Total assets</b>	<b><u>\$ 9,977,367</u></b>	<b><u>\$ 46,569</u></b>	<b><u>\$ 175,019</u></b>	<b><u>\$ 931,324</u></b>	<b><u>\$ 11,130,279</u></b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Overdrafts	\$ -	\$ -	\$ -	\$ 86,930	\$ 86,930
Accounts payable	1,278,086	-	-	-	1,278,086
Due to other funds	86,930	-	-	-	86,930
Unearned revenue	34,513	-	-	-	34,513
<b>Total liabilities</b>	<b><u>1,399,529</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>86,930</u></b>	<b><u>1,486,459</u></b>
<b>Fund Balances</b>					
Nonspendable	2,500	-	-	-	2,500
Restricted	1,750,017	46,569	175,019	835,156	2,806,761
Committed	-	-	-	9,238	9,238
Assigned	6,357,717	-	-	-	6,357,717
Unassigned	467,604	-	-	-	467,604
<b>Total fund balances</b>	<b><u>8,577,838</u></b>	<b><u>46,569</u></b>	<b><u>175,019</u></b>	<b><u>844,394</u></b>	<b><u>9,643,820</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 9,977,367</u></b>	<b><u>\$ 46,569</u></b>	<b><u>\$ 175,019</u></b>	<b><u>\$ 931,324</u></b>	<b><u>\$ 11,130,279</u></b>

Spreckels Union School District

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

June 30, 2025

Total Fund Balance - Governmental Funds		\$ 9,643,820
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	\$ 38,590,298	
Accumulated depreciation and amortization is	<u>(18,344,574)</u>	
Net capital assets		20,245,724
Deferred outflows of resources represent a consumption of net position in a future period and is not reported in the governmental funds. Deferred outflows of resources amounted to and related to		
Other postemployment benefits (OPEB)	100,114	
Net pension liability	<u>2,441,363</u>	
Total deferred outflows of resources		2,541,477
Deferred inflows of resources represent an acquisition of net position that applies to a future period and is not reported in the governmental funds. Deferred inflows of resources amount to and related to		
Other postemployment benefits (OPEB)	(1,255,465)	
Net pension liability	<u>(1,328,377)</u>	
Total deferred inflows of resources		(2,583,842)
Net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.		
		(7,369,325)
The District's OPEB liability is not due and payable in the current period, and is not reported as a liability in the funds.		
		(1,494,274)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Long-term liabilities at year-end consist of		
General obligation bonds	(5,228,713)	
Financed purchase agreements	(2,577,460)	
Leases	(59,967)	
Compensated absences	(1,076,823)	
In addition, capital appreciation general obligation bonds were issued. The accretion of interest to date on the general obligation bonds is	<u>(877,850)</u>	
Total long-term liabilities		<u>(9,820,813)</u>
Total net position - governmental activities		<u><u>\$ 11,162,767</u></u>

Spreckels Union School District

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
Year Ended June 30, 2025

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Local Control Funding Formula (LCFF)	\$ 9,927,495	\$ -		\$ -	\$ -	\$ 9,927,495
Federal sources	217,302	-		-	-	217,302
Other State sources	1,181,000	-		3,187	-	1,184,187
Other local sources	1,490,040	3,818		960,454	457,970	2,912,282
<b>Total revenues</b>	<b>12,815,837</b>	<b>3,818</b>		<b>963,641</b>	<b>457,970</b>	<b>14,241,266</b>
<b>Expenditures</b>						
<b>Current</b>						
Instruction	6,125,574	-		-	-	6,125,574
Instruction-related activities						
Supervision of instruction	270	-		-	-	270
Instructional library, media, and technology	37,995	-		-	-	37,995
School site administration	638,125	-		-	-	638,125
Pupil services						
Home-to-school transportation	279,888	-		-	-	279,888
Food services	-	-		-	158,687	158,687
All other pupil services	1,090,827	-		-	-	1,090,827
Administration						
Data processing	7,101	-		-	-	7,101
All other administration	1,296,270	-		-	-	1,296,270
Plant services	1,113,392	44,349		-	544,385	1,702,126
Ancillary services	-	-		-	5,142	5,142
Other outgo	373,067	-		-	-	373,067
Facility acquisition and construction	358,762	-		-	-	358,762
Debt service						
Principal	71,624	-		1,252,437	-	1,324,061
Interest and other	52,991	-		209,530	-	262,521
<b>Total expenditures</b>	<b>11,445,886</b>	<b>44,349</b>		<b>1,461,967</b>	<b>708,214</b>	<b>13,660,416</b>

Spreckels Union School District  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
Year Ended June 30, 2025

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
Excess (Deficiency) of Revenues Over Expenditures	1,369,951	(40,531)		(498,326)	(250,244)	580,850
Other Financing Sources (Uses)						
Transfers in	-	-		-	161,930	161,930
Proceeds from leases	77,748	-		-	-	77,748
Transfers out	(161,930)	-		-	-	(161,930)
Net Financing Sources (Uses)	(84,182)	-		-	161,930	77,748
Net Change in Fund Balances	1,285,769	(40,531)		(498,326)	(88,314)	658,598
Fund Balance - Beginning, as previously reported	7,292,069	87,100	536,852	-	1,069,201	8,985,222
Adjustments (Note 15)	-	-	(536,852)	673,345	(136,493)	-
Fund Balance - Beginning, as restated	7,292,069	87,100	-	673,345	932,708	8,985,222
Fund Balance - Ending	<u>\$ 8,577,838</u>	<u>\$ 46,569</u>		<u>\$ 175,019</u>	<u>\$ 844,394</u>	<u>\$ 9,643,820</u>

Spreckels Union School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental  
Funds to the Statement of Activities  
Year Ended June 30, 2025

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Total Net Change in Fund Balances - Governmental Funds \$ 658,598

Amounts Reported for Governmental Activities in the Statement of Activities are Different Because

Capital outlay to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation and amortization expense in the Statement of Activities.

This is the amount by which capital outlay exceeds depreciation and amortization expense in the period.

Capital outlay	\$ 1,005,236
Depreciation and amortization expense	<u>(933,735)</u>

Net expense adjustment	71,501
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The District issued capital appreciation general obligation bonds. The accretion of interest on the general obligation bonds during the current fiscal year was (136,896)

A gain (loss) on disposal of capital assets is reported in the government-wide Statement of Net Position, but is not recorded in the governmental funds. (12,758)

Lease agreements were entered into for right-to-use assets. The present value of these leases is reported in the governmental funds as a source. On the other hand, the leases are not revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position. (77,748)

In the Statement of Activities, certain operating expenses, such as compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This amount is the difference between compensated absences earned and used. (125,817)

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows/inflows of resources and net pension liability during the year. 401,128

Spreckels Union School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities  
 Year Ended June 30, 2025

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In the governmental funds, OPEB costs are based on benefit payments made for OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows/inflows of resources and net OPEB liability during the year.

75,296

Payments of principal on long-term liabilities is an expenditure in the governmental funds, but reduce long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.

General obligation bonds

1,252,437

Financed purchase agreements

42,598

Leases

29,026

Change in net position of governmental activities

\$ 2,177,365

## **Note 1 - Summary of Significant Accounting Policies**

### **Financial Reporting Entity**

The Spreckels Union School District (the District) was organized under the laws of the State of California. The District operates under a locally-elected five-member Board form of government and provides educational services to grades K - 8 as mandated by the State and/or Federal agencies. The District operates one elementary school and one middle school.

A reporting entity is comprised of the primary government and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For Spreckels Union School District, this includes general operations, food service, and student related activities of the District.

### **Basis of Presentation - Fund Accounting**

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are comprised of governmental funds.

**Governmental Funds** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and non-major governmental funds:

### **Major Governmental Funds**

**General Fund** The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

**Building Fund** The Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

**Bond Interest and Redemption Fund** The Bond Interest and Redemption Fund is used for the repayment of bonds issued by the District (*Education Code* Sections 15125-15262).

**Non-Major Governmental Funds**

**Special Revenue Funds** The Special Revenue funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

- **Student Activities Fund** The Student Activities Fund is used to account separately for the operating activities of the associated student body accounts that are not fiduciary in nature, including student clubs, general operations, athletics, and other student body activities.
- **Cafeteria Fund** The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).
- **Deferred Maintenance Fund** The Deferred Maintenance Fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (*Education Code* Section 17582).

**Capital Project Funds** The Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

- **Capital Facilities Fund** The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approval (*Education Code* Sections 17620-17626 and *Government Code* Section 65995 et seq.). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).
- **County School Facilities Fund** The County School Facilities Fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D), or the 2016 State School Facilities Fund (Proposition 51), authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070.10 et seq.).
- **Special Reserve Fund for Capital Outlay Projects** The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

**Basis of Accounting - Measurement Focus**

**Government-Wide Financial Statements** The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental function, and exclude fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the Statement of Activities, except for depreciation and amortization of capital assets. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Net position restricted for other activities results from special revenue funds and the restrictions on their use.

**Fund Financial Statements** Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. The major fund is presented in a separate column. Non-major governmental funds are aggregated and presented in a single column.

- **Governmental Funds** All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

**Revenues – Exchange and Non-Exchange Transactions** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. The

District considers revenues to be available if they are collected within one year after year-end, except for property taxes, which are considered available if collected within 60 days. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**Unearned Revenue** Unearned revenues arise when resources are received by the District before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when the District has a legal claim to the resources, the liability for unearned revenue is removed from the financial statements and the revenue is recognized.

**Expenses/Expenditures** On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. Principal and interest on long-term liabilities, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the government-wide financial statements.

### **Investments**

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county pools are determined by the program sponsor.

The District's investment in the county treasury is measured at fair value on a recurring basis, which is determined by the fair value per share of the underlying portfolio determined by the program sponsor. Positions in this investment pool are not required to be categorized within the fair value hierarchy.

### **Capital Assets, Depreciation, and Amortization**

Capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$5,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide Statement of Net Position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at acquisition value on the date donated.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 50 years; improvements/infrastructure, 5 to 50 years; equipment, 2 to 15 years. Land is depreciated.

The District records impairments of capital assets when it becomes probable that the carrying value of the assets will not be fully recovered over their estimated useful life. Impairments are recorded to reduce the carrying value of the assets to their net realizable value based on facts and circumstances in existence at the time of the determination. No impairments were recorded during the year ended June 30, 2025.

Right-to-use leased assets are recognized at the lease commencement date and represent the District's right-to-use an underlying asset for the lease term. Right-to-use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the leased asset into service. Right-to-use leased assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method.

### **Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental activities column of the statement of net position.

### **Compensated Absences**

Compensated absences are accrued as a liability as the benefits are earned for leave balances that are more likely than not to be used for compensated leave or settled through cash or noncash means. The entire compensated absence liability is reported on the government-wide Statement of Net Position. For governmental funds, a liability for compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, only the portion of accumulated sick leave that is more likely than not to be used by the employee for paid leave is recognized as a liability in the District's financial statements. Credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive 0.004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused

sick days by the number of base service days required to complete the last school year, if employed full-time. The portion of sick leave that is more likely than not to be settled through conversion to service credit for employee retirement plans is not included in the District's liability for compensated absences.

### **Accrued Liabilities and Long-Term Liabilities**

All payables, accrued liabilities, and long-term liabilities are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as liabilities of the governmental funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, leases, and other long-term liabilities are recognized as liabilities in the governmental fund financial statements when due.

### **Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense until then. The District reports deferred outflows of resources for pension related items and OPEB related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources related to pension related items and for OPEB related items.

### **Pensions**

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid primarily by the General Fund.

### **Postemployment Benefits Other Than Pensions (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District Plan and the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the District Plan and the MPP's fiduciary net position have been determined on the same basis as they are reported by the District Plan and the MPP. For this purpose, the District Plan and the MPP recognizes benefit payments when

due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. The total OPEB liability attributable to the governmental activities will be paid primarily by the General Fund.

### **Lease Liabilities**

Lease liabilities represent the District's obligation to make lease payments arising from the lease. The District recognizes a lease liability in the government-wide financial statements. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments is discounted based on a borrowing rate determined by the District.

### **Fund Balances - Governmental Funds**

As of June 30, 2025, fund balances of the governmental funds are classified as follows:

**Nonspendable** - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**Restricted** - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board.

**Assigned** - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the governing board or Chief Business Official may assign amounts for specific purposes.

**Unassigned** - all other spendable amounts.

### **Spending Order Policy**

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

### **Minimum Fund Balance Policy**

The governing board adopted a minimum fund balance policy for the General Fund in order to protect the district against revenue shortfalls or unpredicted one-time expenditures. The policy requires a reserve for economic uncertainties consisting of unassigned amounts equal to no less than four percent of General Fund expenditures and other financing uses.

### **Net Position**

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position related to net of investment in capital assets consists of capital assets, net of accumulated depreciation and amortization, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$2,760,192 of restricted net position.

### **Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements. Interfund transfers are eliminated in the governmental activities column of the Statement of Activities.

### **Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

### **Property Tax**

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Monterey bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

**Adoption of New Accounting Standard**

**Implementation of GASB Statement No. 101**

As of June 30, 2025, the District adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability. The effect of the implementation of this standard on beginning net position is disclosed in Note 15.

**Note 2 - Deposits and Investments**

**Summary of Deposits and Investments**

Deposits and investments as of June 30, 2025, are classified in the accompanying financial statements as follows:

Governmental activities *	\$ 10,647,061
	<u>                    </u>

\* The Cafeteria Fund ended the year with a deficit cash in county treasury balance of \$(86,524).

Deposits and investments as of June 30, 2025, consist of the following:

Cash on hand and in banks	\$ 8,611
Cash in revolving	2,500
Investments	<u>10,635,950</u>
Total deposits and investments	<u>\$ 10,647,061</u>

**Policies and Practices**

The District is authorized under California *Government Code* to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

**Investment in County Treasury** - The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their county treasurer (*Education Code* Section 41001). The fair value of the District’s investment in the pool is reported in the accounting financial statements at amounts based upon the District’s pro-rata share of the fair value provided by the county treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the county treasurer, which is recorded on the amortized cost basis.

### General Authorizations

Limitations as they relate to interest rate risk and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

### Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the County Pool which purchases a combination of shorter term and longer term investments and which also times cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The District maintains an investment of \$10,635,950 in the Monterey County Treasury Investment Pool that has an average weighted maturity of 484 days.

### Credit Risk - Investments

Credit risk is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment with the Monterey County Treasury Investment Pool is currently not rated, nor is it required to be rated.

**Custodial Credit Risk - Deposits**

This is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California *Government Code* requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105% of the secured deposits. As of June 30, 2025, none of the District’s bank balance was exposed to custodial credit risk because it was insured and collateralized with securities held by the pledging financial institution’s trust department or agent. The cash with fiscal agent are deposits held in U.S. Treasury Obligations and are backed by the full credit of the United States of America.

**Note 3 - Receivables**

Receivables at June 30, 2025, consist of intergovernmental grants, entitlements, and local sources. All receivables are considered collectible in full.

	General Fund
Federal Government	
Categorical aid	\$ 184,809
State Government	
Other State	137,479
Local Sources	74,000
Total	\$ 396,288

**Note 4 - Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2025, was as follows:

	Balance July 1, 2024	Additions	Deductions	Balance June 30, 2025
<b>Governmental Activities</b>				
Capital assets not being depreciated or amortized				
Land	\$ 7,847,208	\$ -	\$ -	\$ 7,847,208
Construction in progress	2,386,943	-	(2,386,943)	-
Total capital assets not being depreciated or amortized	<u>10,234,151</u>	<u>-</u>	<u>(2,386,943)</u>	<u>7,847,208</u>
Capital assets being depreciated and amortized				
Land improvements	3,042,249	20,507	-	3,062,756
Buildings and improvements	22,740,472	3,254,484	(31,893)	25,963,063
Furniture and equipment	1,600,083	39,440	-	1,639,523
Right-to-use leased furniture and equipment	33,731	77,748	(33,731)	77,748
Total capital assets being depreciated and amortized	<u>27,416,535</u>	<u>3,392,179</u>	<u>(65,624)</u>	<u>30,743,090</u>
Total capital assets	<u>37,650,686</u>	<u>3,392,179</u>	<u>(2,452,567)</u>	<u>38,590,298</u>
Accumulated depreciation and amortization				
Land improvements	(2,113,449)	(74,596)	-	(2,188,045)
Buildings and improvements	(14,031,089)	(763,636)	19,135	(14,775,590)
Furniture and equipment	(1,296,679)	(66,443)	-	(1,363,122)
Right-to-use leased furniture and equipment	(22,488)	(29,060)	33,731	(17,817)
Total accumulated depreciation and amortization	<u>(17,463,705)</u>	<u>(933,735)</u>	<u>52,866</u>	<u>(18,344,574)</u>
Net depreciable and amortizable capital assets	<u>9,952,830</u>	<u>2,458,444</u>	<u>(2,399,701)</u>	<u>12,398,516</u>
Governmental activities capital assets, net	<u>\$ 20,186,981</u>	<u>\$ 2,458,444</u>	<u>\$ (2,399,701)</u>	<u>\$ 20,245,724</u>

Depreciation and amortization expense was charged as a direct expense to governmental functions as follows:

Governmental Activities	
Instruction	\$ 493,644
School site administration	35,260
Home-to-school transportation	141,040
Data processing	8,815
All other administration	52,890
Plant services	<u>202,086</u>
Total depreciation and amortization expense - governmental activities	<u><u>\$ 933,735</u></u>

**Note 5 - Interfund Transactions**

**Interfund Receivables/Payables (Due To/Due From)**

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2025, between major and non-major governmental funds are as follows:

Funds	Due from Other Funds	Due to Other Funds
Major Governmental Fund		
General	\$ -	\$ 86,930
Non-Major Governmental Fund		
Cafeteria	<u>86,930</u>	<u>-</u>
Total	<u><u>\$ 86,930</u></u>	<u><u>\$ 86,930</u></u>

The General Fund owes the Cafeteria Non-Major Governmental Fund for support of the program.

\$ 86,930

**Operating Transfers**

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Interfund transfers for the year ended June 30, 2025, consist of the following:

The General Fund transferred to the Cafeteria Non-Major Governmental Fund to support the program.

\$ 161,930

**Note 6 - Accounts Payable**

Accounts payable at June 30, 2025, consists of the following:

	General Fund
Vendor payables	\$ 1,055,771
Salaries and benefits	222,315
Total	\$ 1,278,086

**Note 7 - Unearned Revenue**

Unearned revenue at June 30, 2025, consisted of the following:

	General Fund
Federal financial assistance	\$ 34,321
State categorical aid	192
Total	\$ 34,513

**Note 8 - Long-Term Liabilities Other than OPEB and Pensions**

**Summary**

The changes in the District's long-term liabilities other than OPEB and pensions during the year consisted of the following:

	Balance July 1, 2024, as Restated	Additions	Deductions	Balance June 30, 2025	Due in One Year
Long-Term Liabilities					
General obligation bonds	\$ 7,222,104	\$ 136,896	\$ (1,252,437)	\$ 6,106,563	\$ 795,000
Financed purchase agreements	2,620,058	-	(42,598)	2,577,460	93,132
Leases	11,245	77,748	(29,026)	59,967	19,000
Compensated absences	951,006	125,817	-	1,076,823	229,747
Total	<u>\$ 10,804,413</u>	<u>\$ 340,461</u>	<u>\$ (1,324,061)</u>	<u>\$ 9,820,813</u>	<u>\$ 1,136,879</u>

The change in compensated absences is presented as a net change.

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund through the collection of local property taxes. Financed purchase agreement payments will be paid by the General Fund. The leases are paid by the fund using the right-to-use leased asset.

**General Obligation Bonds**

The outstanding general obligation bonded debt is as follows:

Issuance Date	Final Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2024	Interest Accreted	Redeemed	Bonds Outstanding June 30, 2025
8/28/03	7/1/27	5.83 - 5.93%	\$ 5,334,920	\$ 214,920	\$ -	\$ (76,207)	\$ 138,713
8/28/03	Accreted interest			1,219,747	136,896	(478,793)	877,850
4/17/12	8/1/24	3.0%	6,204,440	492,437	-	(492,437)	-
5/8/14	2/1/39	2.0 - 3.75%	7,000,000	5,295,000	-	(205,000)	5,090,000
Total				<u>\$ 7,222,104</u>	<u>\$ 136,896</u>	<u>\$ (1,252,437)</u>	<u>\$ 6,106,563</u>

The capital appreciation bonds mature as follows:

Bonds Maturing Fiscal Year	Initial Bond Value	Accreted Interest	Accreted Obligation	Unaccreted Interest	Maturity Value
2026	\$ 71,777	\$ 453,198	\$ 524,975	\$ 50,025	\$ 575,000
2027	<u>66,936</u>	<u>424,652</u>	<u>491,588</u>	<u>98,412</u>	<u>590,000</u>
Total	<u>\$ 138,713</u>	<u>\$ 877,850</u>	<u>\$ 1,016,563</u>	<u>\$ 148,437</u>	<u>\$ 1,165,000</u>

The current interest bonds mature as follows:

Fiscal Year	Principal	Maturity	Total
2026	\$ 220,000	\$ 205,588	\$ 425,588
2027	235,000	198,988	433,988
2028	260,000	187,238	447,238
2029	280,000	174,238	454,238
2030	300,000	160,238	460,238
2031-2035	1,835,000	618,675	2,453,675
2036-2039	<u>1,960,000</u>	<u>202,000</u>	<u>2,162,000</u>
Total	<u>\$ 5,090,000</u>	<u>\$ 1,746,965</u>	<u>\$ 6,836,965</u>

**Financed Purchase Agreements**

The District has entered into two agreements to finance energy efficiency projects. One agreement is interest free and the other has an annual interest rate of 4.045%. The remaining principal and interest payment requirements for the financed purchase obligation debt as of June 30, 2025, are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 93,132	\$ 103,379	\$ 196,511
2027	106,416	99,466	205,882
2028	119,081	95,036	214,117
2029	132,597	90,086	222,683
2030	147,010	84,580	231,590
2031-2035	986,508	318,145	1,304,653
2036-2039	<u>992,716</u>	<u>83,605</u>	<u>1,076,321</u>
Total	<u>\$ 2,577,460</u>	<u>\$ 874,297</u>	<u>\$ 3,451,757</u>

**Leases**

The District has entered into agreements to lease equipment. The District’s liability on lease agreements is summarized below:

Lease	Leases Outstanding July 1, 2024	Addition	Payments	Leases Outstanding June 30, 2025
Konica Minolta Copiers - 2022	\$ 11,245	\$ -	\$ (11,245)	\$ -
US Bank Equipment Finance - Konica	-	77,748	(17,781)	59,967
Total	<u>\$ 11,245</u>	<u>\$ 77,748</u>	<u>\$ (29,026)</u>	<u>\$ 59,967</u>

**Konica Minolta Copiers**

The District entered into copier leases with Konica Minolta. Under the terms of the lease, the District will pay annual payments of \$15,812 and \$11,379, respectively, which amounted to total principal and interest costs of \$46,866 and \$33,933. The annual interest rate charged on the lease is 0.605%. At June 30, 2025, the District has recognized a right-to-use leased asset of \$77,748 and a lease liability of \$59,967 related to these agreements. During the fiscal year, the District recorded \$29,060 in amortization expense and \$68 in interest expense for the right-to-use the copiers. The remaining principal and interest payment requirements for the lease obligation debt as of June 30, 2025 are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 19,000	\$ 2,169	\$ 21,169
2027	19,973	1,197	21,170
2028	20,994	175	21,169
Total	<u>\$ 59,967</u>	<u>\$ 3,541</u>	<u>\$ 63,508</u>

**Note 9 - Other Postemployment Benefit (OPEB) Liability**

For the fiscal year ended June 30, 2025, the District reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
District Plan	\$ 1,470,566	\$ 100,114	\$ 1,255,465	\$ 37,319
Medicare Premium Payment (MPP) Program	23,708	-	-	(7,779)
Total	<u>\$ 1,494,274</u>	<u>\$ 100,114</u>	<u>\$ 1,255,465</u>	<u>\$ 29,540</u>

The details of the plan are as follows:

**District Plan**

**Plan Administration**

The District’s governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

**Plan Membership**

At July 1, 2024, the valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	2
Active employees	<u>72</u>
Total	<u><u>74</u></u>

**Benefits Provided**

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District’s governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

**Contributions**

The benefit payment requirements of the Plan members and the District are established and may be amended by the District, the Spreckels Teachers Association (STA), the local California Service Employees Association (CSEA), and unrepresented groups. The benefit payment is based on projected pay-as-you-go financing requirements as determined annually through the agreements with the District, STA, CSEA, and the unrepresented groups. For the measurement period of June 30, 2025, the District paid \$30,198 in benefits.

**Total OPEB Liability of the District**

The District’s total OPEB liability of \$1,470,566 was measured as of June 30, 2025, by applying certain roll-forward procedures to the valuation prepared as of July 1, 2024.

**Actuarial Assumptions**

The total OPEB liability in the June 30, 2025, actuarial measurement was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.30%
Salary increases	2.80%, average, including inflation
Discount rate	5.20%
Healthcare cost trend rates	5.50% percent for 2025 through 2034; 4.50% percent for 2035 through 2074; and 4.00% percent for 2075 and later years

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males and Females, as appropriate, without projection.

The actuarial assumptions used in the July 1, 2024, valuation were based on a review of plan experience during the period July 1, 2022 to June 30, 2024.

**Changes in the Total OPEB Liability**

	Total OPEB Liability
Balance, June 30, 2024	\$ 1,548,923
Service cost	122,448
Interest	61,485
Differences between expected and actual experience	(122,471)
Changes of assumptions	(109,621)
Benefit payments	(30,198)
Net change in total OPEB liability	(78,357)
Balance, June 30, 2025	\$ 1,470,566

Changes in Benefit Terms - There were no changes in the benefit terms since the previous measurement.

Changes of Assumptions - The discount rate was changed from 3.97% to 5.20% since the previous measurement.

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Total OPEB Liability
1% decrease (4.20%)	\$ 1,570,779
Current discount rate (5.20%)	1,470,566
1% increase (6.20%)	1,378,134

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate**

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rate:

Healthcare Cost Trend Rate	Total OPEB Liability
1% decrease (4.50%)	\$ 1,334,487
Current healthcare cost trend rate (5.50%)	1,470,566
1% increase (6.50%)	1,628,199

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2025, the District recognized OPEB expense of \$37,319 and reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 1,022,575
Changes of assumptions	<u>100,114</u>	<u>232,890</u>
 Total	 <u>\$ 100,114</u>	 <u>\$ 1,255,465</u>

The deferred outflows/(inflows) of resources related to differences between expected and actual experience in the measurement of the total OPEB liability and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/Inflows of Resources</u>
2026	\$ (221,252)
2027	(227,519)
2028	(233,794)
2029	(233,799)
2030	(58,528)
Thereafter	<u>(180,459)</u>
 Total	 <u>\$ (1,155,351)</u>

**Medicare Premium Payment (MPP) Program**

**Plan Description**

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers' Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefits Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2023, annual actuarial valuation report, Medicare Premium Payment Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <https://www.calstrs.com/forms-publications>.

**Benefits Provided**

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012, and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

The MPP Program is funded on a pay-as-you go basis from a portion of monthly District benefit payments. In accordance with California *Education Code* Section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

**Net OPEB Liability and OPEB Expense**

At June 30, 2025, the District reported a liability of \$23,708 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023. The District’s proportion of the net OPEB liability was based on a projection of the District’s long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts, actuarially determined. The District’s proportionate share for the measurement period June 30, 2024 and June 30, 2023, respectively, 0.0089% and 0.0104%, resulting in a net decrease in the proportionate share of 0.0015%.

For the year ended June 30, 2025, the District recognized OPEB expense of \$(7,779).

**Actuarial Methods and Assumptions**

The June 30, 2024 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2023, and rolling forward the total OPEB liability to June 30, 2024, using the assumptions listed in the following table:

Measurement Date	June 30, 2024	June 30, 2023
Valuation Date	June 30, 2023	June 30, 2022
Experience Study	July, 2007 through June 30, 2022	July, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.93%	3.65%
Medicare Part A Premium Cost Trend Rate	5.00%	4.50%
Medicare Part B Premium Cost Trend Rate	6.00%	5.40%

For the valuation as of June 30, 2023, CalSTRS uses a generational mortality assumption, which is based off generational mortality tables that reflect expected future improvements in mortality and includes a base table and a projection table. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among members. The projection table reflects the expected annual reduction in mortality rates at each age. The current mortality assumption uses a base year of 2023, and projected improvement is based on the MP–2021 Ultimate Projection Scale.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members’ age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 154 or an average of 0.12% of the potentially eligible population (132,333).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2024, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

**Discount Rate**

As the MPP Program is funded on a pay-as-you-go basis, the OPEB plan’s fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, the MPP Program used the Bond Buyer’s 20-Bond GO Index from Bondbuyer.com as of June 30, 2024, as the discount rate, which was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate as of June 30, 2024, was 3.93%, which is an increase of 0.28% from 3.65% as of June 30, 2023.

**Sensitivity of the District’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the District’s proportionate share of the net OPEB liability calculated using the current discount rate, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<u>Discount Rate</u>	<u>Net OPEB Liability</u>
1% decrease (2.93%)	\$ 25,581
Current discount rate (3.93%)	23,708
1% increase (4.93%)	22,062

**Sensitivity of the District’s Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates**

The following presents the District’s proportionate share of the net OPEB liability calculated using the current Medicare costs trend rates, as well as what the net OPEB liability would be if it were calculated using Medicare costs trend rates that are one percent lower or higher than the current rates:

Medicare Costs Trend Rates	Net OPEB Liability
1% decrease (4.00% Part A and 5.50% Part B)	\$ 21,963
Current Medicare costs trend rates (5.00% Part A and 6.50% Part B)	23,708
1% increase (6.00% Part A and 7.50% Part B)	25,657

**Note 10 - Fund Balances**

Fund balances are composed of the following elements:

	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total
Nonspendable					
Revolving cash	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500
Restricted					
Legally restricted programs	1,750,017	-	-	8,611	1,758,628
Capital projects	-	46,569	-	826,545	873,114
Debt services	-	-	175,019	-	175,019
Total restricted	<u>1,750,017</u>	<u>46,569</u>	<u>175,019</u>	<u>835,156</u>	<u>2,806,761</u>
Committed					
Deferred maintenance	-	-	-	9,238	9,238
Assigned					
Compensated absences	107,919	-	-	-	107,919
Underground Storage Tank (EPA Superfund - area improvement SES)	52,797	-	-	-	52,797
Nutrition Project Additions	30,000	-	-	-	30,000
Facility Repair and Maintenance	4,030,817	-	-	-	4,030,817
Classroom Furniture - SES	135,000	-	-	-	135,000
Common Core Materials Adoption	200,993	-	-	-	200,993
Device Refresh	145,000	-	-	-	145,000
Instructional Materials	324,000	-	-	-	324,000
Technology Infrastructure Maintenance and Upgrades	350,000	-	-	-	350,000
TK Title 5/22 Compliant Playground	220,000	-	-	-	220,000
HW Cap Increase for 2025-2026	210,135	-	-	-	210,135
Additional Reserve for Economic Uncertainty	551,056	-	-	-	551,056
Total assigned	<u>6,357,717</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,357,717</u>
Unassigned	<u>467,604</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>467,604</u>
Total	<u>\$ 8,577,838</u>	<u>\$ 46,569</u>	<u>\$ 175,019</u>	<u>\$ 844,394</u>	<u>\$ 9,643,820</u>

## **Note 11 - Risk Management**

### **Property and Liability**

The District is exposed to various risks of loss related to torts; theft, damage, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2025, the District contracted with Monterey and San Benito Counties Property and Liability Joint Powers Agency for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

### **Workers' Compensation**

For fiscal year 2025, the District participated in the Monterey Educational Risk Management Authority (MERMA) an insurance purchasing pool. The intent of MERMA is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in MERMA. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in MERMA. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings percentage. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement insures that each participant shares equally in the overall performance of MERMA. Participation in MERMA is limited to districts that can meet MERMA selection criteria.

### **Employee Medical Benefits**

The District has contracted with the Monterey County Schools' Insurance Group (MCSIG) and California's Valued Trust (CVT) to provide employee medical benefits. MCSIG and CVT are shared risk pools. Rates are set through an annual calculation process. The District pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating districts. Claims are paid for all participants regardless of claims flow. The Board of Directors has a right to return monies to a district subsequent to the settlement of all expenses and claims if a district withdraws from the pool.

## **Note 12 - Employee Retirement Systems**

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2025, the District reported its proportionate share of net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

<u>Pension Plan</u>	<u>Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
CalSTRS	\$ 4,095,018	\$ 1,476,579	\$ 1,186,342	\$ 303,597
CalPERS	3,274,307	964,784	142,035	535,167
Total	<u>\$ 7,369,325</u>	<u>\$ 2,441,363</u>	<u>\$ 1,328,377</u>	<u>\$ 838,764</u>

The details of each plan are as follows:

### **California State Teachers' Retirement System (CalSTRS)**

#### **Plan Description**

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2023, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <https://www.calstrs.com/forms-publications>.

#### **Benefits Provided**

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2025, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	2% at 60	2% at 62
Benefit formula	5 years of service	5 years of service
Benefit vesting schedule	Monthly for life	Monthly for life
Benefit payments	60	62
Retirement age	2.0% - 2.4%	2.0% - 2.4%
Monthly benefits as a percentage of eligible compensation	10.25%	10.205%
Required employee contribution rate	19.10%	19.10%
Required employer contribution rate	10.828%	10.828%
Required state contribution rate		

**Contributions**

Required member, District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers’ Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2025, are presented above and the District’s total contributions were \$754,197.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

At June 30, 2025, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

Total net pension liability, including State share	
Proportionate share of net pension liability	\$ 4,095,018
State’s proportionate share of the net pension liability	1,878,808
Total	\$ 5,973,826

The net pension liability was measured as of June 30, 2024. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating member districts and the State, actuarially determined. The District’s proportionate share for the measurement period June 30, 2024 and June 30, 2023, respectively was 0.0061% and 0.0070%, resulting in a net decrease in the proportionate share of 0.0009%.

For the year ended June 30, 2025, the District recognized pension expense of \$303,597. In addition, the District recognized pension expense and revenue of \$171,044 for support provided by the State. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 754,197	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	241,257	711,070
Differences between projected and actual earnings on pension plan investments	-	16,523
Differences between expected and actual experience in the measurement of the total pension liability	463,199	179,073
Changes of assumptions	<u>17,926</u>	<u>279,676</u>
Total	<u>\$ 1,476,579</u>	<u>\$ 1,186,342</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2026	\$ (274,518)
2027	330,623
2028	(26,975)
2029	<u>(45,653)</u>
Total	<u>\$ (16,523)</u>

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and District’s proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2026	\$ (95,048)
2027	(104,546)
2028	(78,827)
2029	(50,910)
2030	(7,510)
Thereafter	(110,596)
	<hr/>
Total	\$ (447,437)

**Actuarial Methods and Assumptions**

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2023, and rolling forward the total pension liability to June 30, 2024. The financial reporting actuarial valuation as of June 30, 2023, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2023
Measurement date	June 30, 2024
Experience study	July 1, 2007 through June 30, 2022
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which is based off generational mortality tables that reflect expected future improvements in mortality and includes a base table and a projection table. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection table reflects the expected annual reduction in mortality rates at each age. The current mortality assumption uses a base year of 2023, and projected improvement is based on the MP–2021 Ultimate Projection Scale.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2024 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. The assumed asset allocation and best estimates of the expected rates of return for each major asset class for the year ended June 30, 2024, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Public equity	38%	5.25%
Real estate	15%	4.05%
Private equity	14%	6.75%
Fixed income	14%	2.45%
Risk mitigating strategies	10%	2.25%
Inflation sensitive	7%	3.65%
Cash/liquidity	2%	0.05%

**Discount Rate**

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.10%)	\$ 7,283,697
Current discount rate (7.10%)	4,095,018
1% increase (8.10%)	1,432,339

**California Public Employees Retirement System (CalPERS)**

**Plan Description**

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees’ Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees’ Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2023 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at:  
<https://www.calpers.ca.gov/page/forms-publications>.

**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member’s final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member’s beneficiary if the member dies while actively employed. An employee’s eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2025, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	8.00%
Required employer contribution rate	27.050%	27.050%

**Contributions**

Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2025, are presented above and the total District contributions were \$485,695.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

As of June 30, 2025, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$3,274,307. The net pension liability was measured as of June 30, 2024. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District’s proportionate share for the measurement period June 30, 2024 and June 30, 2023, respectively, was 0.0092% and 0.0092%, resulting in no change in the proportionate share.

For the year ended June 30, 2025, the District recognized pension expense of \$535,167. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 485,695	\$ -
Change in proportion and differences between contributions made and District’s proportionate share of contributions	5,026	118,601
Differences between projected and actual earnings on pension plan investments	127,187	-
Differences between expected and actual experience in the measurement of the total pension liability	274,503	23,434
Changes of assumptions	72,373	-
Total	\$ 964,784	\$ 142,035

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows of resources and deferred inflows of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2026	\$ (1,097)
2027	197,748
2028	(29,219)
2029	(40,245)
Total	<u>\$ 127,187</u>

The deferred outflows of resources and deferred inflows of resources related to the change in proportion and differences between contributions made and District’s proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2026	\$ 99,456
2027	49,850
2028	60,561
Total	<u>\$ 209,867</u>

**Actuarial Methods and Assumptions**

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2023, and rolling forward the total pension liability to June 30, 2024. The financial reporting actuarial valuation as of June 30, 2023, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2023
Measurement date	June 30, 2024
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	6.90%
Investment rate of return	6.90%
Consumer price inflation	2.30%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity - cap-weighted	30%	4.54%
Global equity non-cap-weighted	12%	3.84%
Private equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed securities	5%	0.50%
Investment grade corporates	10%	1.56%
High yield	5%	2.27%
Emerging market debt	5%	2.48%
Private debt	5%	3.57%
Real assets	15%	3.21%
Leverage	(5%)	(0.59%)

**Discount Rate**

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, SEP’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on SEP investments was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District’s proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<u>Discount Rate</u>	<u>Net Pension Liability</u>
1% decrease (5.90%)	\$ 4,864,010
Current discount rate (6.90%)	3,274,307
1% increase (7.90%)	1,961,085

**Social Security**

As established by Federal law, all public sector employees who are not members of their employer’s existing retirement system (CalSTRS or CalPERS) must be covered by Social Security or an alternative plan. The District has elected to contribute to Social Security. Contributions made by the District and an employee vest immediately. The District contributes 6.2% of an employee’s gross earnings. An employee is required to contribute 6.2% of his or her gross earnings Social Security.

**On Behalf Payments**

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$379,392 (10.828% of annual payroll). Contributions are no longer appropriated in the annual Budget Act for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

### **Note 13 - Commitments and Contingencies**

#### **Grants**

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2025.

#### **Litigation**

The District is not currently a party to any legal proceedings.

### **Note 14 - Participation in Public Entity Risk Pools**

The District is a member of the Monterey County Schools' Insurance Group (MCSIG), California's Valued Trust (CVT), the Monterey and San Benito Counties Property and Liability Joint Powers Agency (MSBCPLIPA), and the Monterey Educational Risk Management Authority (MERMA) public entity risk pool. The District pays an annual premium to each entity for its health, workers' compensation, and property liability coverage. The relationships between the District, the pools and the JPA's are such that they are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are available from the respective entities.

The District has appointed one member to the governing board of MCSIG and CVT. During the year ended June 30, 2025, the District made payment of \$855,324 to MCSIG for medical, dental, vision and life insurance.

The District has appointed one member to the governing board of MSBCPLIPA. During the year ended June 30, 2025, the District made payments of \$120,844 to MSBCPLIPA for property and liability insurance.

The District has appointed one member to the governing board of MERMA. During the year ended June 30, 2025, the District made payments of \$75,877 to MERMA for workers' compensation insurance.

**Note 15 - Restatement**

**Change in Accounting Principle**

As of June 30, 2025, the District adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability. Therefore, compensated absences increased by \$784,799 as of July 1, 2024. The effect of this change in accounting principle is described in the table below.

	Governmental Activities
Beginning, as previously reported on July 1, 2024	\$ 9,770,201
Change in accounting principle	(784,799)
Beginning, as restated on July 1, 2024	\$ 8,985,402

**Change within the Reporting Entity**

During year ended June 30, 2025, there was a change within the financial reporting entity which resulted in the Bond Interest and Redemption Fund being reported as a major fund instead of as a non-major fund and the Special Reserve Fund for Capital Outlay Projects being reported as a non-major fund instead of as a major fund which resulted in adjustments to and restatements of beginning fund balance in the table below:

	Governmental Funds		
	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Non-Major Governmental Funds
Beginning, as previously reported on July 1, 2024	\$ 536,852	\$ -	\$ 1,069,201
Change to or within the financial reporting entity	(536,852)	673,345	(136,493)
Beginning, as restated on July 1, 2024	\$ -	\$ 673,345	\$ 932,708

Required Supplementary Information  
June 30, 2025

## Spreckels Union School District

Spreckels Union School District  
 Budgetary Comparison Schedule – General Fund  
 Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
<b>Revenues</b>				
Local Control Funding Formula	\$ 9,899,606	\$ 10,055,408	\$ 9,927,495	\$ (127,913)
Federal sources	228,307	242,363	217,302	(25,061)
Other State sources	1,247,943	1,199,877	1,181,000	(18,877)
Other local sources	1,295,818	1,445,412	1,490,040	44,628
Total revenues	<u>12,671,674</u>	<u>12,943,060</u>	<u>12,815,837</u>	<u>(127,223)</u>
<b>Expenditures</b>				
<b>Current</b>				
Certificated salaries	4,661,017	4,517,390	4,166,006	351,384
Classified salaries	1,900,904	1,762,752	1,745,331	17,421
Employee benefits	3,239,826	2,968,173	2,730,432	237,741
Books and supplies	458,095	500,149	258,799	241,350
Services and operating expenditures	1,526,544	2,210,699	1,624,777	585,922
Other outgo	713,209	332,153	421,793	(89,640)
Capital outlay	-	558,502	374,133	184,369
<b>Debt service</b>				
Debt service - principal	-	-	71,624	(71,624)
Debt service - interest and other	-	95,589	52,991	42,598
Total expenditures	<u>12,499,595</u>	<u>12,945,407</u>	<u>11,445,886</u>	<u>1,499,521</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>172,079</u>	<u>(2,347)</u>	<u>1,369,951</u>	<u>1,372,298</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from leases	-	-	77,748	77,748
Transfers out	173,568	(177,524)	(161,930)	15,594
Net financing sources (uses)	<u>173,568</u>	<u>(177,524)</u>	<u>(84,182)</u>	<u>93,342</u>
Net Change in Fund Balances	345,647	(179,871)	1,285,769	1,465,640
Fund Balance - Beginning	<u>7,292,069</u>	<u>7,292,069</u>	<u>7,292,069</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 7,637,716</u>	<u>\$ 7,112,198</u>	<u>\$ 8,577,838</u>	<u>\$ 1,465,640</u>

Spreckels Union School District  
Schedule of Changes in the District's Total OPEB Liability and Related Ratios  
Year Ended June 30, 2025

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Total OPEB Liability				
Service cost	\$ 122,448	\$ 126,339	\$ 125,754	\$ 164,206
Interest	61,485	58,608	51,348	32,256
Difference between expected and actual experience	(122,471)	-	(252,733)	-
Changes of assumptions	(109,621)	(11,438)	43,528	(217,309)
Benefit payments	(30,198)	(32,877)	(35,821)	(37,308)
Net change in total OPEB liability	(78,357)	140,632	(67,924)	(58,155)
Total OPEB Liability - Beginning	<u>1,548,923</u>	<u>1,408,291</u>	<u>1,476,215</u>	<u>1,534,370</u>
Total OPEB Liability - Ending	<u>\$ 1,470,566</u>	<u>\$ 1,548,923</u>	<u>\$ 1,408,291</u>	<u>\$ 1,476,215</u>
Covered Payroll	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>
Total OPEB Liability as a Percentage of Covered Payroll	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>
Measurement Date	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022

<sup>1</sup> The OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay; therefore, no measure of payroll is presented.

*Note:* In the future, as data becomes available, ten years of information will be presented.

Spreckels Union School District  
Schedule of Changes in the District's Total OPEB Liability and Related Ratios  
Year Ended June 30, 2025

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service cost	\$ 147,249	\$ 131,247	\$ 231,660	\$ 224,913
Interest	35,788	95,412	92,778	83,703
Difference between expected and actual experience	-	(1,811,084)	-	-
Changes of assumptions	63,116	45,535	106,611	-
Benefit payments	<u>(50,205)</u>	<u>(78,912)</u>	<u>(74,821)</u>	<u>(41,342)</u>
Net change in total OPEB liability	195,948	(1,617,802)	356,228	267,274
Total OPEB Liability - Beginning	<u>1,338,422</u>	<u>2,956,224</u>	<u>2,599,996</u>	<u>2,332,722</u>
Total OPEB Liability - Ending	<u><u>\$ 1,534,370</u></u>	<u><u>\$ 1,338,422</u></u>	<u><u>\$ 2,956,224</u></u>	<u><u>\$ 2,599,996</u></u>
Covered Payroll	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>
Total OPEB Liability as a Percentage of Covered Payroll	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>	<u>N/A<sup>1</sup></u>
Measurement Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018

<sup>1</sup> The OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay; therefore, no measure of payroll is presented.

*Note:* In the future, as data becomes available, ten years of information will be presented.

Spreckels Union School District  
Schedule of the District's Proportionate Share of the Net OPEB Liability – MPP Program  
Year Ended June 30, 2025

Year ended June 30,	2025	2024	2023	2022 <sup>2</sup>
Proportion of the net OPEB liability	0.0089%	0.0104%	0.0100%	0.0102%
Proportionate share of the net OPEB liability	\$ 23,708	\$ 31,487	\$ 32,827	\$ 40,685
Covered payroll	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
Plan fiduciary net position as a percentage of the total OPEB liability	(1.02%)	(0.96%)	(0.94%)	(0.80%)
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021

<sup>1</sup> As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

<sup>2</sup> There was no proportionate share allocation for the District prior to June 30, 2022.

*Note:* In the future, as data becomes available, ten years of information will be presented.

Spreckels Union School District  
Schedule of the District's Proportionate Share of the Net Pension Liability – CalSTRS  
Year Ended June 30, 2025

CalSTRS	2025	2024	2023	2022	2021
Proportion of the net pension liability	0.0061%	0.0070%	0.0066%	0.0068%	0.0067%
Proportionate share of the net pension liability	\$ 4,095,018	\$ 5,343,088	\$ 4,613,875	\$ 3,088,112	\$ 6,457,308
State's proportionate share of the net pension liability	1,878,808	2,560,024	2,310,611	1,553,818	3,328,743
Total	<u>\$ 5,973,826</u>	<u>\$ 7,903,112</u>	<u>\$ 6,924,486</u>	<u>\$ 4,641,930</u>	<u>\$ 9,786,051</u>
Covered payroll	\$ 4,221,440	\$ 4,300,817	\$ 3,842,275	\$ 3,707,505	\$ 3,664,988
Proportionate share of the net pension liability as a percentage of its covered payroll	97.01%	124.23%	120.08%	83.29%	176.19%
Plan fiduciary net position as a percentage of the total pension liability	84%	81%	81%	87%	72%
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
	2020	2019	2018	2017	2016
Proportion of the net pension liability	0.0069%	0.0066%	0.0066%	0.0064%	0.0067%
Proportionate share of the net pension liability	\$ 6,187,518	\$ 6,095,364	\$ 6,081,750	\$ 5,184,175	\$ 4,507,428
State's proportionate share of the net pension liability	3,375,704	3,489,881	3,597,912	2,951,258	2,383,933
Total	<u>\$ 9,563,222</u>	<u>\$ 9,585,245</u>	<u>\$ 9,679,662</u>	<u>\$ 8,135,433</u>	<u>\$ 6,891,361</u>
Covered payroll	\$ 3,675,037	\$ 3,522,266	\$ 3,547,758	\$ 3,248,155	\$ 3,099,640
Proportionate share of the net pension liability as a percentage of its covered payroll	168.37%	173.05%	171.43%	159.60%	145.42%
Plan fiduciary net position as a percentage of the total pension liability	73%	71%	69%	70%	74%
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015

Spreckels Union School District  
Schedule of the District's Proportionate Share of the Net Pension Liability – CalPERS  
Year Ended June 30, 2025

<b>CalPERS</b>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Proportion of the net pension liability	0.0092%	0.0092%	0.0100%	0.0100%	0.0095%
Proportionate share of the net pension liability	\$ 3,274,307	\$ 3,322,742	\$ 3,455,796	\$ 2,037,846	\$ 2,914,687
Covered payroll	\$ 1,815,394	\$ 1,591,269	\$ 1,541,576	\$ 1,415,063	\$ 1,314,411
Proportionate share of the net pension liability as a percentage of its covered payroll	180.36%	208.81%	224.17%	144.01%	221.75%
Plan fiduciary net position as a percentage of the total pension liability	72%	70%	70%	81%	70%
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Proportion of the net pension liability	0.0095%	0.0093%	0.0096%	0.0094%	0.0076%
Proportionate share of the net pension liability	\$ 2,780,293	\$ 2,486,032	\$ 2,281,038	\$ 1,853,044	\$ 1,123,604
Covered payroll	\$ 1,322,102	\$ 1,230,120	\$ 1,218,455	\$ 1,132,076	\$ 1,339,759
Proportionate share of the net pension liability as a percentage of its covered payroll	210.29%	202.10%	187.21%	163.69%	83.87%
Plan fiduciary net position as a percentage of the total pension liability	70%	71%	72%	74%	79%
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015

Spreckels Union School District  
Schedule of the District's Contributions – CalSTRS  
Year Ended June 30, 2025

CalSTRS	2025	2024	2023	2022	2021
Contractually required contribution	\$ 754,197	\$ 806,295	\$ 821,456	\$ 650,113	\$ 598,762
Less contributions in relation to the contractually required contribution	<u>754,197</u>	<u>806,295</u>	<u>821,456</u>	<u>650,113</u>	<u>598,762</u>
Contribution deficiency (excess)	<u>\$ -</u>				
Covered payroll	<u>\$ 3,948,675</u>	<u>\$ 4,221,440</u>	<u>\$ 4,300,817</u>	<u>\$ 3,842,275</u>	<u>\$ 3,707,505</u>
Contributions as a percentage of covered payroll	<u>19.10%</u>	<u>19.10%</u>	<u>19.10%</u>	<u>16.92%</u>	<u>16.15%</u>
	2020	2019	2018	2017	2016
Contractually required contribution	\$ 626,713	\$ 598,296	\$ 508,263	\$ 446,308	\$ 348,527
Less contributions in relation to the contractually required contribution	<u>626,713</u>	<u>598,296</u>	<u>508,263</u>	<u>446,308</u>	<u>348,527</u>
Contribution deficiency (excess)	<u>\$ -</u>				
Covered payroll	<u>\$ 3,664,988</u>	<u>\$ 3,675,037</u>	<u>\$ 3,522,266</u>	<u>\$ 3,547,758</u>	<u>\$ 3,248,155</u>
Contributions as a percentage of covered payroll	<u>17.10%</u>	<u>16.28%</u>	<u>14.43%</u>	<u>12.58%</u>	<u>10.73%</u>

Spreckels Union School District  
Schedule of the District's Contributions – CalPERS  
Year Ended June 30, 2025

CalPERS	2025	2024	2023	2022	2021
Contractually required contribution	\$ 485,695	\$ 484,347	\$ 403,705	\$ 353,175	\$ 292,918
Less contributions in relation to the contractually required contribution	<u>485,695</u>	<u>484,347</u>	<u>403,705</u>	<u>353,175</u>	<u>292,918</u>
Contribution deficiency (excess)	<u>\$ -</u>				
Covered payroll	<u>\$ 1,795,545</u>	<u>\$ 1,815,394</u>	<u>\$ 1,591,269</u>	<u>\$ 1,541,576</u>	<u>\$ 1,415,063</u>
Contributions as a percentage of covered payroll	<u>27.050%</u>	<u>26.680%</u>	<u>25.370%</u>	<u>22.910%</u>	<u>20.700%</u>
	2020	2019	2018	2017	2016
Contractually required contribution	\$ 259,215	\$ 238,798	\$ 191,050	\$ 169,219	\$ 134,117
Less contributions in relation to the contractually required contribution	<u>259,215</u>	<u>238,798</u>	<u>191,050</u>	<u>169,219</u>	<u>134,117</u>
Contribution deficiency (excess)	<u>\$ -</u>				
Covered payroll	<u>\$ 1,314,411</u>	<u>\$ 1,322,102</u>	<u>\$ 1,230,120</u>	<u>\$ 1,218,455</u>	<u>\$ 1,132,076</u>
Contributions as a percentage of covered payroll	<u>19.721%</u>	<u>18.0620%</u>	<u>15.5310%</u>	<u>13.8880%</u>	<u>11.8470%</u>

## **Note 1 - Purpose of Schedules**

### **Budgetary Comparison Schedule**

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United State of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

### **Schedule of Changes in the District's Total OPEB Liability and Related Ratios**

This schedule presents information on the District's changes in the total OPEB liability, including beginning and ending balances and the total OPEB liability. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* – There were no changes in the benefit terms since the previous measurement.
- *Changes of Assumptions* – The discount rate was changed from 3.97% to 5.20% since the previous measurement.

### **Schedule of the District's Proportionate Share of the Net OPEB Liability - MPP Program**

This schedule presents information on the District's proportionate share of the net OPEB Liability - MPP Program and the plan fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* – There were no changes in the benefit terms since the previous valuation.
- *Changes of Assumptions* – The plan rate of investment return assumption was changed from 3.65% to 3.93% since the previous valuation. The Medicare Part A premium cost trend rate assumption was changed from 4.50% to 5.00%, while the Medicare Part B premium cost trend rate assumption was changed from 5.40% to 6.50% since the previous valuation.

### **Schedule of the District's Proportionate Share of the Net Pension Liability**

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District.

- *Changes in Benefit Terms* – There were no changes in benefit terms for the CalSTRS or CalPERS plans since the previous valuations.
- *Changes of Assumptions* – There were no changes in economic assumptions for the CalSTRS or CalPERS plans since the previous valuations.

### **Schedule of the District's Contributions**

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution.

Supplementary Information  
June 30, 2025

## Spreckels Union School District

Spreckels Union School District  
 Schedule of Average Daily Attendance  
 Year Ended June 30, 2025

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	Second Period Report	Annual Report
Regular ADA		
Transitional kindergarten through third	335.81	336.18
Fourth through sixth	255.88	256.80
Seventh and eighth	219.70	219.63
Total regular ADA	811.39	812.61
Extended Year Special Education		
Transitional kindergarten through third	-	0.22
Total ADA	811.39	812.83

Spreckels Union School District  
 Schedule of Instructional Time  
 Year Ended June 30, 2025

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Grade Level	1986-1987 Minutes Requirement	2024-2025 Actual Minutes	Total Days Offered	Status
Kindergarten	36,000	54,200	180	Complied
Grades 1 - 3	50,400			
Grade 1		55,075	180	Complied
Grade 2		55,075	180	Complied
Grade 3		55,075	180	Complied
Grades 4 - 8	54,000			
Grade 4		55,075	180	Complied
Grade 5		55,075	180	Complied
Grade 6		58,730	180	Complied
Grade 7		58,730	180	Complied
Grade 8		58,730	180	Complied

Spreckels Union School District  
 Reconciliation of Annual Financial and Budget Report with Audited Financial Statements  
 Year Ended June 30, 2025

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The following adjustment was made to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2025.

	General Fund
Fund Balance	
Balance, June 30, 2025, Unaudited Actuals	\$ 8,712,186
Increase in accounts payable (EPA)	(134,348)
Balance, June 30, 2025, Audited Financial Statements	\$ 8,577,838

Spreckels Union School District  
Schedule of Financial Trends and Analysis  
Year Ended June 30, 2025

	(Budget)			
	2026 <sup>1</sup>	2025	2024 <sup>1</sup>	2023 <sup>1</sup>
General Fund				
Revenues	\$ 12,453,651	\$ 12,815,837	\$ 13,168,941	\$ 13,439,420
Other sources	-	77,748	-	33,731
Total revenues and other sources	<u>12,453,651</u>	<u>12,893,585</u>	<u>13,168,941</u>	<u>13,473,151</u>
Expenditures	13,172,326	11,445,886	12,380,651	11,948,291
Other uses	-	161,930	174,202	153,624
Total expenditures and other uses	<u>13,172,326</u>	<u>11,607,816</u>	<u>12,554,853</u>	<u>12,101,915</u>
Increase (Decrease) in Fund Balance	<u>(718,675)</u>	<u>1,285,769</u>	<u>614,088</u>	<u>1,371,236</u>
Ending Fund Balance	<u>\$ 7,859,163</u>	<u>\$ 8,577,838</u>	<u>\$ 7,292,069</u>	<u>\$ 6,677,981</u>
Available Reserves <sup>2</sup>	<u>\$ 2,191,041</u>	<u>\$ 467,604</u>	<u>\$ 1,140,554</u>	<u>\$ 4,868,553</u>
Available Reserves as a Percentage of Total Outgo	<u>16.63%</u>	<u>4.03%</u>	<u>9.08%</u>	<u>40.23%</u>
Longterm Liabilities <sup>3</sup>	<u>Not Available</u>	<u>\$ 18,654,214</u>	<u>\$ 20,232,977</u>	<u>\$ 20,086,752</u>
Average Daily Attendance at P-2	<u>782</u>	<u>811</u>	<u>840</u>	<u>864</u>

The General Fund balance has increased by \$1,899,857 over the past two years. The fiscal year 2025-2026 budget projects a decrease of \$718,675 (8.25%). For a district this size, the State recommends available reserves of at least the greater of four percent of total General Fund expenditures and other uses (total outgo) or \$87,000.

The District has incurred operating surpluses in each of the past three years but anticipates incurring an operating deficit during the 2025-2026 fiscal year. Total long-term liabilities have decreased by \$1,432,538 over the past two years.

Average daily attendance has decreased by 53 over the past all years. A decrease of 29 ADA is anticipated during fiscal year 2025-2026.

<sup>1</sup> Financial information for 2026, 2024, and 2023 are included for analytical purposes only and has not been subjected to audit.

<sup>2</sup> Available reserves consist of all undesignated fund balances and all funds designated for economic uncertainty contained within the General Fund.

<sup>3</sup> Amounts have not been restated for the effects of the implementation of GASB Statement No. 101 for comparative purposes. See Note 15 for further information.

Spreckels Union School District  
Combining Balance Sheet – Non-Major Governmental Funds  
June 30, 2025

	Student Activities Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Total Non-Major Governmental Funds
<b>Assets</b>							
Deposits and investments	\$ 8,611	\$ -	\$ 9,238	\$ 826,216	\$ 329	\$ -	\$ 844,394
Due from other funds	-	86,930	-	-	-	-	86,930
<b>Total assets</b>	<b>\$ 8,611</b>	<b>\$ 86,930</b>	<b>\$ 9,238</b>	<b>\$ 826,216</b>	<b>\$ 329</b>	<b>\$ -</b>	<b>\$ 931,324</b>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities</b>							
Overdrafts	\$ -	\$ 86,930	\$ -	\$ -	\$ -	\$ -	\$ 86,930
<b>Fund Balances</b>							
Restricted	8,611	-	-	826,216	329	-	835,156
Committed	-	-	9,238	-	-	-	9,238
<b>Total fund balances</b>	<b>8,611</b>	<b>-</b>	<b>9,238</b>	<b>826,216</b>	<b>329</b>	<b>-</b>	<b>844,394</b>
<b>Total liabilities and fund balances</b>	<b>\$ 8,611</b>	<b>\$ 86,930</b>	<b>\$ 9,238</b>	<b>\$ 826,216</b>	<b>\$ 329</b>	<b>\$ -</b>	<b>\$ 931,324</b>

Spreckels Union School District  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds  
Year Ended June 30, 2025

	Student Activities Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
Revenues								
Other local sources	\$ 5,165	\$ (4,068)	\$ 408	\$ 456,461	\$ 4	\$ -		\$ 457,970
Expenditures								
Current								
Pupil services								
Food services	-	158,687	-	-	-	-		158,687
Plant services	-	-	-	7,533	-	536,852		544,385
Ancillary services	5,142	-	-	-	-	-		5,142
Total expenditures	5,142	158,687	-	7,533	-	536,852		708,214
Excess (Deficiency) of Revenues Over Expenditures	23	(162,755)	408	448,928	4	(536,852)		(250,244)
Other Financing Sources								
Transfers in	-	161,930	-	-	-	-		161,930
Net Change in Fund Balances	23	(825)	408	448,928	4	(536,852)		(88,314)
Fund Balance - Beginning, as previously reported	8,588	825	8,830	377,288	325	-	673,345	1,069,201
Adjustments (Note 15)	-	-	-	-	-	536,852	(673,345)	(136,493)
Fund Balance - Beginning, as restated	8,588	825	8,830	377,288	325	536,852	-	932,708
Fund Balance - Ending	\$ 8,611	\$ -	\$ 9,238	\$ 826,216	\$ 329	\$ -		\$ 844,394

## **Note 1 - Purpose of Schedules**

### **Schedule of Average Daily Attendance (ADA)**

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

### **Schedule of Instructional Time**

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code* Sections 46200 through 46207.

Districts must maintain their instructional minutes at the 1986-87 requirements, as required by *Education Code* Section 46201.

### **Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

### **Schedule of Financial Trends and Analysis**

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

### **Non-Major Governmental Funds - Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

These schedules are included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.

Other Information  
June 30, 2025

## Spreckels Union School District

**Organization**

The Spreckels Union School District was established in 1903 and consists of an area comprising approximately 150 square miles. The District operates one elementary school and one middle school. There were no boundary changes during the year.

**Governing Board**

Member	Office	Term Expires
Chris Hasegawa, Ph.D.	President	2026
Stephanie McMurtrie Adams	Vice President	2026
Peter Odello	Clerk	2026
Frank Devine	Member	2026
Roseana Guerrero	Member	2028

**Administration**

Eric Tarallo	Superintendent
Bernard Burchette II	Chief Business Official/Facility Manager
Amanda O’Hara	Principal – Spreckels Elementary School
Eric Tarallo	Principal – Buena Vista Middle School
Tammi Amon	Special Education Coordinator
TBA	Information Services and Educational Technology Director
Monica Valero	Executive Administrative Assistant/Human Resource Coordinator

Independent Auditor's Reports  
June 30, 2025

## Spreckels Union School District



**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Governing Board  
Spreckels Union School District  
Spreckels, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Spreckels Union School District (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 12, 2025.

***Adoption of New Accounting Standard***

As discussed in Note 15 to the financial statements, the District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences* for the year ended June 30, 2025. Accordingly, a restatement has been made to the governmental activities net position as of July 1, 2024, to restate beginning net position. Our opinions are not modified with respect to this matter.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2025-001 that we consider to be a material weakness.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Spreckels Union School District's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Spreckels Union School District's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The Spreckels Union School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Fresno, California  
December 12, 2025



## Independent Auditor's Report on State Compliance and on Internal Control Over Compliance

To the Governing Board  
Spreckels Union School District  
Spreckels, California

### Report on Compliance

#### *Opinion on State Compliance*

We have audited Spreckels Union School District's (the District) compliance with the requirements specified in the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the District's state program requirements identified below for the year ended June 30, 2025.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2025.

#### *Basis for Opinion*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

#### *Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's state programs.

**Auditor’s Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District’s compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District’s compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the District’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District’s compliance with the state laws and regulations applicable to the following items:

2024-2025 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other Than Charter Schools	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Independent Study	Not Applicable
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable

2024-2025 K-12 Audit Guide Procedures	Procedures Performed
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
Home to School Transportation Reimbursement	Yes
 School Districts, County Offices of Education, and Charter Schools	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable
Career Technical Education Incentive Grant	Not Applicable
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Kindergarten Continuance	Yes
 Charter Schools	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

The term “Not Applicable” is used above to mean either the District did not offer the program during the current fiscal year, the District did not participate in the program during the current fiscal year, or the program applies to a different type of local education agency.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is described in the accompanying Schedule of Findings and Questioned Costs as item 2025-002. Our opinion on state compliance is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District’s response to the noncompliance finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The District’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## Report on Internal Control over Compliance

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California  
December 12, 2025

Schedule of Findings and Questioned Costs  
June 30, 2025

## Spreckels Union School District

**Financial Statements**

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

The District's expenditures relating to Federal Awards were under the Uniform Guidance threshold.

**State Compliance**

Internal control over state compliance programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Other matters to be reported	Yes
Type of auditor's report issued on compliance for programs	Unmodified

The following finding represents a material weakness over financial reporting related to the financial statements that is required to be reported in accordance with *Government Auditing Standards*. The finding has been coded as follows:

Five Digit Code	AB 3627 Finding Type
30000	Internal Control

**2025-001      30000 – Internal Control**

**Criteria or Specific Requirements**

Management is responsible for the design, implementation, and maintenance of internal controls over financial reporting to ensure the financial statements are free from material misstatement, whether due to error or fraud. Such internal controls should include a review of all entries used in the preparation of the District’s financial statements in accordance with Generally Accepted Accounting Principles (GAAP).

**Condition**

During our audit, we discovered a difference leading to a material audit adjustment to the unaudited financial statements. The difference was in the General Fund and was related to the calculation of year end accruals for the Local Control Funding Formula (LCFF). This error resulted in the unaudited financial statements not being prepared in accordance with GAAP.

**Context**

The conditions were identified through inquiry with District personnel and review of available District records related to LCFF.

**Cause**

The Districts LCFF calculation included EPA entitlement revenue based on the P-2, not the adjusted P-Annual total.

**Effect**

The condition resulted in the incorrect reporting of LCFF revenue and related accounts payable balances as of June 30, 2025. Specifically, the following misstatements were noted.

**Major Governmental Fund**

The ending fund balance of the General Fund decreased \$134,348 due to an increase in accounts payable and a decrease in LCFF revenue.

**Governmental Activities**

The accumulated net effect of the above adjustments resulted in a decrease to the Governmental Activities net position of \$134,348.

**Repeat Finding**

No.

**Recommendation**

We recommend management evaluate the internal control structure and consider changes as necessary that will ensure that the financial statements are free from potential misstatements and allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

**Corrective Action Plan and Views of Responsible Officials**

The District agrees that having a review of the internal control system is an important part of the District's overall internal control process. The District will review and revise processes to monitor and implement necessary controls.

The following finding represents an instance of noncompliance including questioned costs that is required to be reported by the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. The finding has been coded as follows:

Five Digit Code	AB 3627 Finding Type
40000	State Compliance

**2025-002      40000 - Expanded Learning Opportunities Program**

**Criteria**

*Education Code* Section 84750.5 states that if the funds were specifically appropriated to meet certain programmatic objectives. Failure to spend the funds as designated could constitute a violation of the statute's requirements to appropriately use allocated funds for educational purposes.

**Condition**

The District's Expanded Learning Opportunity Program did not utilize the allocated entitlement of \$262,142 during the 2024-2025 fiscal year, as the program was not operational.

**Cause**

The District Expanded Learning Opportunity Program was not operated during the 2024-2025 fiscal year. Consequently, the District will be returning the unspent funds.

**Effect**

The penalty amount was determined to be \$262,142 as the District is currently out of compliance with *Education Code* Section 46120(b)(1)(A).

Entitlement, Rate 2	\$ 262,142	
ELO-P Eligible Students	<u>188</u>	
Students not Offered Services	188	
Proportional Penalty Factor	1.000000	
ELO-P Offering and Access Penalty		\$ 262,142
Required Instructional Day Sessions	180	
Instructional Day Sessions Offered	-	
Required Intersession Days	30	
Intersession Days Offered	-	
ELO-P Days Short	210	
Penalty Factor	0.0048	
ELO-P Day Offering Penalty		<u>Not Applicable</u>
Total Penalty		<u>\$ 262,142</u>

**Questioned Costs**

The penalty was calculated to be \$262,142.

**Repeat Finding**

No

**Recommendation**

We recommend the District offer the total required operational days in future years.

**Corrective Action Plan and Views of Responsible Officials**

The District agrees to the finding and recognizes the importance of offering the program. The District is committed to evaluating the feasibility of operating the program in future years. Implementation of a program at Spreckels Elementary School began in the school year (2025–2026).

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

**State Compliance Findings**

**2024-001      40000 -Proposition 28 Arts and Music in Schools**

**Criteria or Specific Requirements**

*Education Code* Section 8820(g)(4) requires that the LEA posted to its website a board- or governing body-adopted report for the audit year and that it submitted the report to the CDE for posting to its website.

**Condition**

The District did not post to the website a board- or governing body-adopted report for the audit year nor did the District submit the report to the CDE for posting to its website.

**Cause**

Due to oversight, the District Proposition 28 Arts and Music in Schools plan was not brought to the board and when the District realized it did not happen at the November board meeting, it was too late as the reporting window to the CDE closed December 1.

**Effect**

The District is out of compliance with *Education Code* Section 8820(g)(4) which resulted in a fiscal penalty that was calculated to be \$113,227.

**Questioned Costs**

The penalty was calculated to be \$113,227.

**Repeat Finding**

No.

**Recommendation**

We recommend the District to have a board approved plan annually, post the plan to its website, and that it submitted the report to the CDE for posting to its website.

**Current Status**

Implemented.

**1.17 LCFF Unduplicated Pupil Count**

<b>Academic Year:</b> 2025-2026	<b>LEA:</b> Spreckels Union Elementary	<b>User ID:</b> jpollock@susd.net
<b>View:</b> SNAPSHOT	<b>School Type:</b> ALL	<b>Revision Date:</b> 12/9/2025 12:28:21 PM
<b>Revision ID:</b> 8361534	<b>School:</b> ALL	<b>Print Date:</b> 1/9/2026 11:53:07 AM

Non-Charter School(s)													
Free/Reduced Meal Eligibility Counts Based On:											Informational Only		
School Code	School Name	LCFF Eligible Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Title I Part C Migrant	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)	Prior Academic Year Total Unduplicated FRPM/EL Eligible Count (3)	Count Difference (vs Prior Academic Year)
6115182	<a href="#">Buena Vista Middle</a>	313	57	0	0	7	0	53	59	8	63	63	0
6026694	<a href="#">Spreckels Elementary</a>	512	105	0	0	2	3	95	108	34	118	125	-7
<b>TOTAL - Selected Schools</b>		825	162	0	0	9	3	148	167	42	181	188	-7

Charter School(s)													
Free/Reduced Meal Eligibility Counts Based On:											Informational Only		
School Code	School Name	LCFF Eligible Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Title I Part C Migrant	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)	Prior Academic Year Total Unduplicated FRPM/EL Eligible Count (3)	Count Difference (vs Prior Academic Year)
<b>TOTAL - Selected Schools</b>													
<b>TOTAL LEA</b>		825	162	0	0	9	3	148	167	42	181	188	-7

This report includes students with Primary and Short Term enrollments in grade levels TK – 12, UE and US only. Students enrolled in Adult Education Schools are not included in this report (TK considered starting AY 23-24).

Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

(2) For Funding, Eligible English Learners are students English Language Acquisition Status of 'EL' or "ADEL" on Fall 1 Census Day.

(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools

*This report is confidential and use is restricted to authorized individuals.*

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The data on this report is filtered by the user selections that appear on the last page of this report.

District	Overall	
	Transfers In	Transfers Out
Alisal Union	30	2
Aromas/San Juan	2	0
Chualar	2	0
Gonzales	10	0
Graves	2	0
Greenfield	1	0
Hollister	1	0
Monterey Peninsula Unified	25	4
North Monterey County	17	0
Pajaro Valley	2	0
Salinas City*	98	37
Salinas Union High School (7th and 8th grades)	73	0
Santa Rita	19	0
Soledad	3	0
Washington Union	7	59
	<b>292</b>	<b>102</b>

\*SCESD 98 incoming transfers

- Currently only 16 flagged for Employment as the reason for the transfer. This will likely increase as many have previously used Siblings, Continuity or Childcare as their primary reason - may in fact also be for employment.

- 14 current 6th grade students with SCESD, who will be processed through SUHSD next year for 7th grade.

\*WUSD 59 outbound transfers

- 14 students will be 4th & 6th grade being phased out (siblings of these students total 11) - potential new students

## INTERDISTRICT TRANSFER REQUEST

School Requested \_\_\_\_\_ District \_\_\_\_\_

School of Residence \_\_\_\_\_ District \_\_\_\_\_

Student Name(s):	Enrolled in			
Last Name	First	Date of Birth	Grade	Special Education?
_____	_____	_____	_____	yes/no
_____	_____	_____	_____	yes/no
_____	_____	_____	_____	yes/no

Child Care  Parent Employment  Special Program  Recent/Pending Move  Best Interest of Student  Other

**Specific reason for request:** \_\_\_\_\_

If reason is **WORK RELATED**, please state employer's Name, Address, and Phone number (This information will be verified by the Spreckels Union School District: : Name \_\_\_\_\_

Address \_\_\_\_\_ Zip \_\_\_\_\_ Phone # \_\_\_\_\_

If reason is **CHILD CARE**, please state child care provider's Name, Address, and Phone Number (This information will be verified by the Spreckels Union School District: Name \_\_\_\_\_

Address \_\_\_\_\_ Zip \_\_\_\_\_ Phone # \_\_\_\_\_

Interdistrict Agreements may be cancelled at any time during the school year due to any one of the following conditions:

1. Student will not be enrolled at the requested school until the Interdistrict Agreement is approved by both Districts;
2. Interdistrict Agreements may be canceled during the school year due to class size, or to unsatisfactory attendance, scholastic progress, or student behavior (as per student handbook and/or school policies);
3. Interdistricts Agreement applications are approved for one school year only;
4. Failure of parent/guardian to resubmit an Interdistrict Agreement each year for renewal;
5. Submission of incorrect information;
6. Repeated loitering on campus before and/or after school hours;
7. Failure to maintain the criteria used as a basis for the Interdistrict Agreement.

**My signature below indicates that I have read, understood and will abide by the above conditions. I also hereby certify that, under penalty of perjury established by the laws of the State of California, the above information is true and correct. I understand that the school officials may verify the information on this application. Incorrect Information will cause this agreement to be revoked.**

Parent Signature \_\_\_\_\_ Date \_\_\_\_\_

Print Parent Name(s) \_\_\_\_\_ Work Phone \_\_\_\_\_ Home \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ Zip \_\_\_\_\_

Email address \_\_\_\_\_

**DISTRICT OF RESIDENCE** \_\_\_\_\_ School District

ACTION: \_\_\_\_\_ Approved \_\_\_\_\_ Denied

Conditions: \_\_\_\_\_

**BY:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**DISTRICT OF ATTENDANCE** \_\_\_\_\_ School District

ACTION: \_\_\_\_\_ Approved \_\_\_\_\_ Denied

Conditions: \_\_\_\_\_

**BY:** \_\_\_\_\_

**Date:** \_\_\_\_\_



# Spreckels Union School District

P.O. Box 7362  
130 Railroad Ave.  
Spreckels, California 93962  
Tel: (831) 455-2550 Ext 317  
Fax: (831) 455-1871

Eric Tarallo, Superintendent

## REQUEST FOR INTERDISTRICT TRANSFER INTO SPRECKELS UNION SCHOOL DISTRICT

Thank you for your interest in Spreckels Union School District. We have received your request for Interdistrict transfer from your home school district. In order to determine whether to grant your request, we need additional information. Therefore, please complete and return this form within seven days. Failure to timely return this form may result in denial of your request for Interdistrict transfer.

STUDENT NAME:

Last Name	First Name	Date of Birth	Grade
-----------	------------	---------------	-------

District of Residence: \_\_\_\_\_

Specific reason for request: \_\_\_\_\_

\_\_\_\_\_

If the reason is work related, please state employer's name, address, and phone number (This information will be verified by the Spreckels Union School District): \_\_\_\_\_

\_\_\_\_\_

If the reason is child care, please state child care provider's name, address, and phone number (This information will be verified by the Spreckels Union School District): \_\_\_\_\_

\_\_\_\_\_

If the reason is that the student's family will be moving into the district in the immediate future, please provide written evidence of the move, such as a home lease or purchase agreement.

Is the student currently expelled or under consideration for expulsion?  Y  N.

Has the student been subject to any disciplinary proceedings within the last three years?  Y  N

If yes, please attach a copy of all disciplinary records.

Is the student, or has the student ever been, on an IEP or 504 Plan? If so,  Y  N

please attach a copy.

*By signing this request, I hereby certify that, under penalty of perjury established by the laws of the State of California, the information provided by me is true and correct. I understand that school officials may verify the information on this request, and I consent to the sharing of student records between the district of residence and the Spreckels Union School District. Incorrect information may cause the Interdistrict transfer to be revoked.*

Parent Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Parent Name(s): \_\_\_\_\_ Phone: \_\_\_\_\_

Address: \_\_\_\_\_



# SPRECKELS UNION SCHOOL DISTRICT

P. O. Box 7362, 130 Railroad Ave, Spreckels, CA 93962

(831) 455-2550 ext.317 • Fax: (831) 455-1871

**Eric Tarallo, Superintendent**

**Date : January 12, 2026**  
**Letter of Condition**

**Form must be returned to the District Office**

To The Parents Of: \_\_\_\_\_ Grd \_\_\_\_\_  
(student's name) (grade level for 2026-27 school year)

Dear Parents/Guardian:

Your Interdistrict transfer request for \_\_\_\_\_ to attend school in the Spreckels School District for the **2026-27** school year is pending approval. Your child will be issued an Interdistrict transfer permit if availability with the following conditions:

1. The student may not engage in any student misconduct, including, but not limited to, the violation of law, school rule or school directives, whether or not such misconduct constitutes a violation of Education Code section 48900, et seq.;
2. The student must maintain a satisfactory record of attendance, including timely attendance;
3. The student must maintain grades of "C" or "S" or better in all classes. "D", "F", "U", "Needs Improvement", Incomplete", or "No Mark" are all considered unsatisfactory grades;
4. The attendance of the student must not violate class size limits as determined by the Administrative Regulations;
5. The attendance of the student must not displace a resident pupil in light of class size limitations or other considerations;
6. The attendance of the student must not require the addition of a special program, service or class which would constitute a fundamental change in the delivery of student services;
7. The attendance of the student must not violate the cap, if any, on the number of transfers set forth in Education Code section 48204 (f) (6).
8. The attendance of the student must not negatively impact the District's voluntary desegregation plan, if any;
9. You must provide transportation for your child/ren to and from school, such that the child/ren is to be picked up from school following the dismissal from class no later than 2:50 p.m. for Elementary and 3:10 for Middle School unless under the direct supervision of a teacher for a specified reason (athletics, band, etc.).

These conditions apply to all students, whether regular or special education students. Failure to



Spreckels School • P.O. Box 7308 • Spreckels, CA 93962 • Tel: (831) 455-1831 • Fax (831) 455-0786

Buena Vista Middle School • 18250 Tara Drive • Salinas, CA 93908 • Tel: (831) 455-8936 • Fax: (831) 455-8832



abide and follow these conditions on a daily basis may result in the revocation of the interdistrict transfer permit and the necessity of your student attending school in the district of residence. Such a revocation is not subject to appeal.

Also take notice that the District may place your student at a particular school or in a particular class within the District at its discretion, and that the District may make this placement after consideration of availability of space change.

**I understand and agree** that I must renew my Interdistrict transfer agreement annually.

**I understand and agree** that the failure of the student or me to abide and follow these conditions on a daily basis may result in the unilateral rescission of the Interdistrict transfer permit and the necessity of my child attending school in the district of residence.

**(Sign below and return the form by February 27, 2026)**

Signed \_\_\_\_\_ Date \_\_\_\_\_  
(Student)

Signed \_\_\_\_\_ Date \_\_\_\_\_  
(Parent/Guardian)

Student's Name: (print only) \_\_\_\_\_ Grade \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Telephone Number \_\_\_\_\_ Email address \_\_\_\_\_

-----  
*District office use only*

Signed \_\_\_\_\_ Date \_\_\_\_\_  
(Superintendent/Superintendent's Designee)



- Spreckels School • P.O. Box 7308 • Spreckels, CA 93962 • Tel: (831) 455-1831 • Fax (831) 455-0786
- Buena Vista Middle School • 18250 Tara Drive • Salinas, CA 93908 • Tel: (831) 455-8936 • Fax: (831) 455-8832





# SPRECKELS UNION SCHOOL DISTRICT

P. O. Box 7362, 130 Railroad Ave, Spreckels, CA 93962

(831) 455-2550 ext.317 • Fax: (831) 455-1871

**Eric Tarallo, Superintendent**

## EMPLOYMENT VERIFICATION FORM

### Parent Section

Name of student/s listed on the Interdistrict Application:

Name of Student: \_\_\_\_\_ Grd: \_\_\_\_\_  
 Name of Student: \_\_\_\_\_ Grd: \_\_\_\_\_  
 Name of Student: \_\_\_\_\_ Grd: \_\_\_\_\_

Relation to Student/s on Application: Please indicate with a check mark      Parent      Guardian

Parent/Guardian Name: \_\_\_\_\_

Address: \_\_\_\_\_ City \_\_\_\_\_ Zip Code: \_\_\_\_\_

P. O. Box \_\_\_\_\_ City \_\_\_\_\_ Zip Code: \_\_\_\_\_

Home Phone: \_\_\_\_\_ Cell: \_\_\_\_\_

\_\_\_\_\_  
Signature of Parent/Guardian

\_\_\_\_\_  
Date

### Employer Section

Name of Employer: \_\_\_\_\_

Name of Supervisor: \_\_\_\_\_ (please print)

Address: Street: \_\_\_\_\_ City: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Business Phone #: \_\_\_\_\_ Ext. \_\_\_\_\_

No. of Years Employed with this Company: \_\_\_\_\_

I also hereby certify that, under penalty of perjury established by the laws of the State of California, the above information is true and correct. I understand that school officials may further verify the information on this form.

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Employer

\_\_\_\_\_  
Date



# SPRECKELS UNION SCHOOL DISTRICT

P. O. Box 7362, 130 Railroad Ave, Spreckels, CA 93962

(831) 455-2550 ext.317 • Fax: (831) 455-1871

**Eric Tarallo, Superintendent**

## CHILD CARE PROVIDER AUTHORIZATION

Child Care Provider Name \_\_\_\_\_  
Last First

Address \_\_\_\_\_  
Physical Address City Zip

Home Phone \_\_\_\_\_ Cell Phone \_\_\_\_\_

The following student/s will be in my care \_\_\_\_\_ days a week.

**The minor/s named below will be in my care after school hours.**

1. Name of student \_\_\_\_\_ Grade \_\_\_\_\_

2. Name of student \_\_\_\_\_ Grade \_\_\_\_\_

3. Name of student \_\_\_\_\_ Grade \_\_\_\_\_

Student's home address: Street \_\_\_\_\_  
City \_\_\_\_\_  
Zip \_\_\_\_\_ Home Phone \_\_\_\_\_

### Parent's Section

Parent's Name \_\_\_\_\_  
Last First

Address \_\_\_\_\_  
Physical Address City Zip

Home Phone \_\_\_\_\_ Cell Phone \_\_\_\_\_

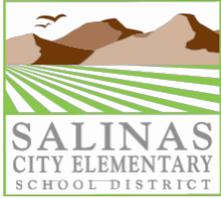
**Warning: Do not sign this form if any of the information is incorrect.**

**I also hereby certify that, under penalty of perjury established by the laws of the State of California, the above information is true and correct. I understand that school officials may further verify the information on this form.**

Caregiver's Signature \_\_\_\_\_ Date \_\_\_\_\_  
Print Name \_\_\_\_\_

Parent's Signature \_\_\_\_\_ Date \_\_\_\_\_  
Print Name \_\_\_\_\_

If you have any questions, please contact Jennifer Pollock, District Office at (831) 455-2550 Ext 317



# Salinas City Elementary School District

## INTERDISTRICT AGREEMENT AND APPLICATION

(Please print clearly)

School Year 2026-2027

SCHOOL OF RESIDENCE \_\_\_\_\_ in \_\_\_\_\_ DISTRICT

SCHOOL REQUESTED \_\_\_\_\_ in \_\_\_\_\_ DISTRICT

### STUDENT NAME

Enrolled in  
Special Ed?

\_\_\_\_\_ Last \_\_\_\_\_ First \_\_\_\_\_ Date of Birth \_\_\_\_\_ Grade \_\_\_\_\_

### Specific reason for request:

- Student is a child of an active military duty parent
- Student is a child of Parent employed by requested district
- Student has been a victim of bullying and the school district of residence does not have an option for intradistrict transfer for a school in the district of residence.
- Student has been expelled from a school in the school district of residence and a school in another school district admits the expelled student.

My signature below indicates that I have read this statement and understand the following conditions:

1. Children will not be enrolled at the requested school until the **Inter-district Agreement** is approved by both districts.
2. Requested districts may be canceled at any time due to class size, unsatisfactory attendance, scholastic progress or student behavior.
3. Inter-district Agreements may be canceled or denied if the transfer would negatively impact the District's racial or ethnic balance.
4. An Inter-district Agreement must be submitted annually.
5. Parents are responsible for transportation of children.

Parent Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Parent(s) Name: (please print clearly) \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ Zip: \_\_\_\_\_

Home Phone: \_\_\_\_\_ Work Phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_

Parent Guardian Email: \_\_\_\_\_

#### DISTRICT OF RESIDENCE

SALINAS CITY ELEMENTARY SCHOOL DISTRICT

Action: Approved  Denied

Conditions: \_\_\_\_\_

By \_\_\_\_\_

Date \_\_\_\_\_

#### DISTRICT OF ATTENDANCE

School District \_\_\_\_\_

Action: Approved  Denied

Conditions: \_\_\_\_\_

By \_\_\_\_\_

Date \_\_\_\_\_



**Signatures of Authorized Persons:  
As of 1/15/2026**

**Spreckels Union School District      27-66225**

---

Chris Hasegawa  
President, Board of Trustees  
chasegawa@susd.net

---

Eric Tarallo  
Superintendent  
etarallo@susd.net

---

Bernard Burchette  
Chief Business Official  
bburchette@susd.net

---

Amanda O'Hara  
Principal, Spreckels Elementary School  
aohara@susd.net

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Jennifer Pollock  
District Administrative Assistant  
jpollock@susd.net

# SPRECKELS UNION SCHOOL DISTRICT

## Board of Trustees Regular Meeting Agenda MASTER CALENDAR 2025-26

### July (schedule meeting if needed)

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- Present Subsequent Master Agenda Calendar
- Quarterly Report—Non-Williams District Uniform Complaint (Quarter ending June 30)

### August

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- 45-Day Budget revision (if applicable)
- Offers of Employment / Teacher Assignments
- Projected Class Configurations
- Quarterly County Treasurer's Report (Quarter ending June 30, if available)
- Summer School Update (if applicable)

### September

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- Class Configurations
- Enrollment / Attendance Report
- Public hearing/Resolution for sufficient K-8 textbooks & instructional materials
- Resolution for Gann Limit
- Unaudited Actuals

### October

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- California Dashboard Report of California Assessment of Student Performance and Progress (CAASPP)
- Quarterly Report Non-Williams District Uniform Complaint (Quarter ending September 30)

### November

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- California Basic Education Data System (CBEDS) information
- Elections (if applicable)
- Quarterly County Treasurer's Report (Quarter ending September 30, if available)

### December

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- Annual report on Developer Fees
- Designation of Authorized Agents to sign School Orders
- Education Protection Account Expenditures by Function Report
- First Interim Report
- Organizational Meeting / Election of Officers
- Records Retention Policy Review
- Reserve for Unfunded Liability for Workers Compensation Claims

### January

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- Enrollment / Attendance Report
- Governor's State Budget Proposal
- Period One Attendance Report
- Quarterly Report Non-Williams District Uniform Complaint (Quarter ending December 31, if available)
- Review Board Protocols

## February

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- Annual Financial Report
- Budget Guidelines, Calendar and Assumptions
- Consolidated Application
- Instructional Materials Adoption Process (if applicable)
- Job shares/leave requests (if applicable)
- Operational Safety Plan Review
- Quarterly County Treasurer's Report (Quarter ending December 31)
- Special Education Program Update
- Subsequent School Calendar - 1<sup>st</sup> read
- Summer School Planning (if applicable)

## March

---

- Approvals/denials for Job Shares (if applicable)
- Initial Proposals for Contract Negotiations
- Preliminary Layoff Notices (if applicable)
- Second Interim Report
- Subsequent School Calendar - Approval
- School Accountability Report Card

## April

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- Enrollment / Attendance Report
- Instructional Material Adoption (if applicable)
- Quarterly Report Non-Williams District Uniform Complaint (Quarter ending March 31)

## May

---

- Education Protection Account Resolution
- Evaluation of Superintendent
- Final Layoff Notices (if applicable)
- Governor's May Revise
- Period Two Attendance Report
- Preparation of Superintendent Goals
- Quarterly County Treasurer's Report (Quarter ending March 31, if available)
- Recognition of retirees

## June

---

- Budget Adoption
- Consolidated Application
- Enrollment / Attendance Report
- Local Control Accountability Plan Adoption
- Local Control Accountability Plan Public Hearing/Budget Public Hearing
- Local Control Funding Formula (LCFF) Budget Overview for Parents/guardians Public Hearing
- Local Control Funding Formula (LCFF) Budget Overview for Parents/guardians Adoption
- Ratify Superintendent Contract
- Recognition of Retirees (If applicable)
- Summer School Action Plan (if applicable)

Topics subject to change as needed

# Spreckels Union School District

## 2026 Board of Trustees Meeting Calendar

Regular monthly meetings held the third Thursday of each month

Call to Order at 6:30 PM / Closed Session 6:35 PM / Open Session 7:00 PM

January	Thursday, January 15, 2026
February	Thursday, February 19, 2026
March	Thursday, March 19, 2026
April	Thursday, April 16, 2026
May	Thursday, May 21, 2026
June	Thursday, June 18, 2026
July	Thursday, July 16, 2026
August	Thursday, August 20, 2026
September	Thursday, September 17, 2026
October	Thursday, October 15, 2026
November	Thursday, November 19, 2026
December	Thursday, December 17, 2026

### Notes:

Special meeting of the Board in June 2026 TBD for adoption of 2026-27 District Budget and Local Control Accountability Plan (LCAP)

Spreckels Union School District  
 Board of Trustees  
 2025-26

Name	Contact	Term	Committees Served
Chris Hasegawa, Ph.D. President	<a href="mailto:chasegawa@susd.net">chasegawa@susd.net</a>	2026	Spreckels Union School District Equity Committee Board Representative Monterey County School Boards Association (MCSBA) Board Representative
Stephanie McMurtrie Adams Vice-President	<a href="mailto:stephanie.susdtrustee@gmail.com">stephanie.susdtrustee@gmail.com</a>	2028	LCAP Committee Board Representative Spreckels Union School District Equity Committee Board Alternate
Peter Odello Clerk of the Board	<a href="mailto:podello@susd.net">podello@susd.net</a>	2026	Parent Teacher Organization/Bobcat Club Liaison Board Representative
Frank Devine Member	<a href="mailto:fdevine@susd.net">fdevine@susd.net</a>	2026	Facility Committee Board Representative
Roseanna Guerrero Member	<a href="mailto:rquerrero@susd.net">rquerrero@susd.net</a>	2028	Spreckels Union Educational Foundation Liaison (SUEF) Board Representative Parent Teacher Organization/Bobcat Club Liaison Board Representative-Alternate

## Spreckels Union School School District Board of Trustees

### Worksheet for Creating Protocols

(how we do business / structure and process agreements about how we operate)

Issue (often relate to the following areas): *Effective Meetings *Board/Board Relations *Board/Superintendent Relations *Board/Staff Relations *Board/Community Relations	Do we have a concern in this area?	Our governance team's agreement on how we will handle this	Do we need a written protocol?	Do we need a policy? (If this is a big enough issue in the district that staff and the general public need to know how we are handling it)
Board room layout				
Seating arrangement at the board table				
Placement of the superintendent and staff in the board room				
Structure of the board agenda				
Placing something on the board agenda				
Using meetings as strategic leadership tools				
Getting questions answered about items on the agenda before a meeting				
Public input at the board meetings				

## Spreckels Union School School District Board of Trustees

ISSUE (often relate to the following areas): *Effective Meetings *Board/Board Relations *Board/Superintendent Relations *Board/Staff Relations *Board/Community Relations	Do we have a concern in this area?	Our governance team's agreement on how we will handle this	Do we need a written protocol?	Do we need a policy? (If this is a big enough issue in the district that staff and the general public need to know how we are handling it)
Deliberation at board meetings				
Informal board reports at board meetings				
Allowing the majority vote to set the direction for the school district - how we act when we aren't in the majority				
Bringing agenda items back for further discussion				
Explaining no votes				
Board meeting management, length of meetings				
Sharing expertise				
Bringing up new ideas				
Imparting the district agenda				
Requesting information from staff				

## Spreckels Union School School District Board of Trustees

ISSUE (often relate to the following areas): *Effective Meetings *Board/Board Relations *Board/Superintendent Relations *Board/Staff Relations *Board/Community Relations	Do we have a concern in this area?	Our governance team's agreement on how we will handle this	Do we need a written protocol?	Do we need a policy? (If this is a big enough issue in the district that staff and the general public need to know how we are handling it)
Individual board member requests for information				
Individual board member requests for action				
Handling complaints from the community				
Handling complaints from the staff				
Addressing concerns of the community				
Role of the president				
Use of committees				
Use of study sessions / scheduling of study sessions				
Confidentiality				

## Spreckels Union School School District Board of Trustees

Issue (often relate to the following areas): *Effective Meetings *Board/Board Relations *Board/Superintendent Relations *Board/Staff Relations *Board/Community Relations	Do we have a concern in this area?	Our governance team's agreement on how we will handle this	Do we need a written protocol?	Do we need a policy? (If this is a big enough issue in the district that staff and the general public need to know how we are handling it)
Role in public				
Board / board communications				
Board / superintendent communications				
Board / staff communications				
Visiting schools				
Self-monitoring of governance effectiveness				Currently exist, see Board Bylaw #9400

**Policy 3580: District Records**

**Status:** ADOPTED

**Original Adopted Date:** 11/03/2022 | **Last Revised Date:** 06/19/2025 | **Last Reviewed Date:** 06/19/2025

The Governing Board recognizes the importance of securing and retaining district documents. The Superintendent or designee shall ensure that district records are developed, maintained, and disposed of in accordance with law, Board policy, and administrative regulation.

The Superintendent or designee shall consult with district legal counsel, site administrators, district information technology staff, personnel department staff, and others as necessary to develop a secure document management system that provides for the storage, retrieval, archiving, and destruction of district documents, including electronically stored information such as email. This document management system shall be designed to comply with state and federal laws regarding security of records, record retention and destruction, response to "litigation hold" discovery requests, and the recovery of records in the event of a disaster or emergency.

The Superintendent or designee shall ensure the confidentiality of records as required by law and shall establish regulations to safeguard data against damage, loss, or theft, including damage, loss, or theft which may be caused by cybersecurity breaches.

The Superintendent or designee shall ensure that employees receive information about the district's document management system, including retention and confidentiality requirements and an employee's obligations in the event of a litigation hold or California Public Records Act request established on the advice of legal counsel. Additionally, the Superintendent or designee shall ensure that employees receive information and training about cybersecurity, including ways to protect district records from breaches to the district's digital infrastructure.

If the district discovers or is notified that a breach in the security of district records has resulted in the release of personal information, the Superintendent or designee shall notify every individual whose personal information was, or is reasonably believed to have been, acquired by an unauthorized person, if that information was either unencrypted or encrypted under the circumstances specified in Civil Code 1798.29. "Personal information" includes, but is not limited to, a social security number, driver's license or identification card number, medical information, health insurance information, or an account number in combination with an access code or password that would permit access to a financial account. (Civil Code 1798.29)

The Superintendent or designee shall provide the notice in a timely manner either in writing or electronically, unless otherwise provided in law. The notice shall include the material specified in Civil Code 1798.29, be formatted as required, and be distributed in a timely manner, consistent with the legitimate needs of law enforcement to conduct an uncompromised investigation or any measures necessary to determine the scope of the breach and restore reasonable integrity of the data system. (Civil Code 1798.29)

If the district experiences a cyberattack that impacts more than 500 students or personnel, the Superintendent or designee shall report the cyberattack to the California Cybersecurity Integration Center. (Education Code 35266)

**Safe at Home Program**

District public records shall not include the actual addresses of students, parents/guardians, or employees when a substitute address is designated by the Secretary of State pursuant to the Safe at Home program. (Government Code 6206, 6207)

When a substitute address card is provided pursuant to this program, the confidential, actual address may be used only to establish district residency requirements for enrollment and for school emergency purposes.

Records containing a participant's confidential address information shall be kept in a confidential location and not shared with the public.

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**Policy Reference Disclaimer:** These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the Governing Board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

**State**

5 CCR 16020-16022

**Description**

[Records: general provisions](#)

**State**

5 CCR 16023-16027

5 CCR 430-438

Civ. Code 1798.29

Code of Civil Procedure 1985.8

Code of Civil Procedure 2031.010-2031.060

Code of Civil Procedure 2031.210-2031.320

Ed. Code 35145

Ed. Code 35163

Ed. Code 35252-35255

Ed. Code 35266

Ed. Code 44031

Ed. Code 49065

Ed. Code 49069.7

Gov. Code 11549.3

Gov. Code 12946

Gov. Code 6205-6210

Gov. Code 6215-6216

Gov. Code 7920.000-7930.215

Gov. Code 8586.5

Pen. Code 11170

**Federal**

20 USC 1232g

34 CFR 99.1-99.8

**Management Resources**

California Secretary of State Publication

State Ed. Tech. Directors Assoc. Pub.

Website

Website

Website

Website

Website

Website

**Cross References**

0440

**Description**

[District records; retention and destruction](#)

[Individual student records](#)

[District records; breach of security](#)

[Electronic Discovery Act](#)

[Civil Discovery Act; scope of discovery demand](#)

[Civil Discovery Act; response to inspection demand](#)

[Public meetings](#)

[Official actions, minutes and journal](#)

[Records and reports](#)

Cybersecurity

[Personnel file contents and inspection](#)

[Reasonable charge for transcripts](#)

[Absolute right to access](#)

[Office of Information Security](#)

[Fair Employment and Housing Act: discrimination prohibited](#)

[Confidentiality of addresses for victims of domestic violence, sexual assault, stalking, human trafficking, child abduction, and elder or dependent adult abuse](#)

Address confidentiality; reproductive health care providers, employees, volunteers, patients, and other individuals who face threats or violence

[California Public Records Act](#)

Office of Emergency Services; California Cybersecurity Information Center

[Retention of child abuse reports](#)

**Description**

[Family Educational Rights and Privacy Act \(FERPA\) of 1974](#)

[Family Educational Rights and Privacy Act](#)

**Description**

[Records Management Handbook](#)

[Small Districts, Big Hurdles: Cybersecurity Support for Small, Rural, and Under-resourced School Districts, October 2023](#)

[Safe at Home; Schools](#)

[Federal Communications Commission, Schools and Libraries Cybersecurity Pilot Program](#)

[Cybersecurity and Infrastructure Security Agency, Government Coordinating Councils](#)

[California Office of Emergency Services](#)

[CSBA District and County Office of Education Legal Services](#)

[California Secretary of State](#)

**Description**

[District Technology Plan](#)

**Cross References**

0441

1100

1112

1113

1113

1113-E(1)

1312.3

1312.3

1312.3-E(1)

1312.3-E(2)

1340

1340

2121

3100

3100

3230

3230

3280

3280

3311

3311

3440

3452

3460

3460

3514

3514

3514.2

3516

3516

3516.5

3523

3523

3542

3543

3550

3550

3551

3551

**Description**[Artificial Intelligence](#)[Communication With The Public](#)[Media Relations](#)[District And School Websites](#)[District And School Websites](#)[District And School Websites](#)[Uniform Complaint Procedures](#)[Uniform Complaint Procedures](#)[Uniform Complaint Procedures](#)[Uniform Complaint Procedures](#)[Access To District Records](#)[Access To District Records](#)[Superintendent's Contract](#)[Budget](#)[Budget](#)[Federal Grant Funds](#)[Federal Grant Funds](#)[Sale Or Lease Of District-Owned Real Property](#)[Sale Or Lease Of District-Owned Real Property](#)[Bids](#)[Bids](#)[Inventories](#)[Student Activity Funds](#)[Financial Reports And Accountability](#)[Financial Reports And Accountability](#)[Environmental Safety](#)[Environmental Safety](#)[Integrated Pest Management](#)[Emergencies And Disaster Preparedness Plan](#)[Emergencies And Disaster Preparedness Plan](#)[Emergency Schedules](#)[Electronic Signatures](#)[Electronic Signatures](#)[School Bus Drivers](#)[Transportation Safety And Emergencies](#)[Food Service/Child Nutrition Program](#)[Food Service/Child Nutrition Program](#)[Food Service Operations/Cafeteria Fund](#)[Food Service Operations/Cafeteria Fund](#)

**Cross References**

4030  
4030  
4040  
4040-E(1)  
4111.2  
4111.2  
4112.2  
4112.2  
4112.42  
4112.42  
4112.5  
4112.5-E(1)  
4112.6  
4112.9  
4112.9-E(1)  
4113  
4113  
4113.5  
4119.12  
4119.12-E(1)  
4119.21  
4119.21-E(1)  
4119.42  
4119.42  
4119.42-E(1)  
4131  
4151  
4211.2  
4211.2  
4212.42  
4212.42  
4212.5  
4212.5-E(1)  
4212.6  
4212.9  
4212.9-E(1)  
4213.5  
4217.11  
4219.12

**Description**

[Nondiscrimination In Employment](#)  
[Nondiscrimination In Employment](#)  
[Employee Use Of Technology](#)  
[Employee Use Of Technology](#)  
[Legal Status Requirement](#)  
[Legal Status Requirement](#)  
[Certification](#)  
[Certification](#)  
[Drug And Alcohol Testing For School Bus Drivers](#)  
[Drug And Alcohol Testing For School Bus Drivers](#)  
[Criminal Record Check](#)  
[Criminal Record Check](#)  
[Personnel Files](#)  
[Employee Notifications](#)  
[Employee Notifications](#)  
[Assignment](#)  
[Assignment](#)  
[Working Remotely](#)  
[Title IX Sexual Harassment Complaint Procedures](#)  
[Title IX Sexual Harassment Complaint Procedures](#)  
[Professional Standards](#)  
[Professional Standards](#)  
[Exposure Control Plan For Bloodborne Pathogens](#)  
[Exposure Control Plan For Bloodborne Pathogens](#)  
[Exposure Control Plan For Bloodborne Pathogens](#)  
[Staff Development](#)  
[Employee Compensation](#)  
[Legal Status Requirement](#)  
[Legal Status Requirement](#)  
[Drug And Alcohol Testing For School Bus Drivers](#)  
[Drug And Alcohol Testing For School Bus Drivers](#)  
[Criminal Record Check](#)  
[Criminal Record Check](#)  
[Personnel Files](#)  
[Employee Notifications](#)  
[Employee Notifications](#)  
[Working Remotely](#)  
[Preretirement Part-Time Employment](#)  
[Title IX Sexual Harassment Complaint Procedures](#)

**Cross References**

4219.12-E(1)

4219.21

4219.21-E(1)

4219.42

4219.42

4219.42-E(1)

4231

4251

4311.2

4311.2

4312.42

4312.42

4312.5

4312.5-E(1)

4312.6

4312.9

4312.9-E(1)

4313.5

4319.12

4319.12-E(1)

4319.21

4319.21-E(1)

4319.42

4319.42

4319.42-E(1)

4331

4351

5111.1

5111.1

5113.2

5113.2

5125

5125

5125.1

5125.1

5125.1-E(1)

5141

5141

5143

**Description**[Title IX Sexual Harassment Complaint Procedures](#)[Professional Standards](#)[Professional Standards](#)[Exposure Control Plan For Bloodborne Pathogens](#)[Exposure Control Plan For Bloodborne Pathogens](#)[Exposure Control Plan For Bloodborne Pathogens](#)[Staff Development](#)[Employee Compensation](#)[Legal Status Requirement](#)[Legal Status Requirement](#)[Drug And Alcohol Testing For School Bus Drivers](#)[Drug And Alcohol Testing For School Bus Drivers](#)[Criminal Record Check](#)[Criminal Record Check](#)[Personnel Files](#)[Employee Notifications](#)[Employee Notifications](#)[Working Remotely](#)[Title IX Sexual Harassment Complaint Procedures](#)[Title IX Sexual Harassment Complaint Procedures](#)[Professional Standards](#)[Professional Standards](#)[Exposure Control Plan For Bloodborne Pathogens](#)[Exposure Control Plan For Bloodborne Pathogens](#)[Exposure Control Plan For Bloodborne Pathogens](#)[Staff Development](#)[Employee Compensation](#)[District Residency](#)[District Residency](#)[Work Permits](#)[Work Permits](#)[Student Records](#)[Student Records](#)[Release Of Directory Information](#)[Release Of Directory Information](#)[Release Of Directory Information](#)[Health Care And Emergencies](#)[Health Care And Emergencies](#)[Insurance](#)

**Cross References**

5143  
5145.3  
5145.3  
5145.6  
5145.6-E(1)  
5145.7  
5145.7  
5145.71  
5145.71-E(1)  
5148.2  
6145.2  
6145.2  
6158  
6158  
6159.2  
6159.2  
6171  
6171  
6174  
6174  
6174-E(1)  
7214  
7214  
9011  
9012  
9324

**Description**

[Insurance](#)  
[Nondiscrimination/Harassment](#)  
[Nondiscrimination/Harassment](#)  
[Parent/Guardian Notifications](#)  
[Parent/Guardian Notifications](#)  
[Sexual Harassment](#)  
[Sexual Harassment](#)  
[Title IX Sexual Harassment Complaint Procedures](#)  
[Title IX Sexual Harassment Complaint Procedures](#)  
[Before/After School Programs](#)  
[Athletic Competition](#)  
[Athletic Competition](#)  
[Independent Study](#)  
[Independent Study](#)  
[Nonpublic, Nonsectarian School And Agency Services For Special Education](#)  
[Nonpublic, Nonsectarian School And Agency Services For Special Education](#)  
[Title I Programs](#)  
[Title I Programs](#)  
[Education For English Learners](#)  
[Education For English Learners](#)  
[Education For English Learners](#)  
[General Obligation Bonds](#)  
[General Obligation Bonds](#)  
[Disclosure Of Confidential/Privileged Information](#)  
[Board Member Electronic Communications](#)  
[Minutes And Recordings](#)

**Regulation 3580: District Records**

**Status:** ADOPTED

**Original Adopted Date:** 11/03/2022 | **Last Revised Date:** 06/19/2025 | **Last Reviewed Date:** 06/19/2025

**Classification of Records**

Records means all records, maps, books, papers, and documents of a school district required by law to be prepared or retained as necessary or convenient to the discharge of official duty. (5 CCR 16020)

Before January 1, the Superintendent or designee shall review the prior year's records and shall classify them as either a Class 1 (Permanent), Class 2 (Optional), or Class 3 (Disposable) record. (5 CCR 16022)

Records of a continuing nature, such as documents that are active and useful for administrative, legal, fiscal, or other purposes over a period of years, shall not be classified until such usefulness has ceased. (5 CCR 16022)

Any historical inventory of equipment shall be a continuing record and shall not be classified until the inventory is superseded or until the equipment is removed from district ownership. (5 CCR 16022)

A student's cumulative record, if not transferred, is a continuing record until the student ceases to be enrolled in the district. (5 CCR 16022)

When an electronic or photographed copy of a Class 1 (Permanent) record has been made, the copy may be classified as Class 1 (Permanent) and the original classified as either Class 2 (Optional) or Class 3 (Disposable). However, no original record that is basic to any required audit may be destroyed prior to the second July 1st succeeding the completion of the audit. (Education Code 35254; 5 CCR 16022)

**Class 1 - Permanent Records**

The original of each of the following records, or one exact copy of it when the original is required by law to be filed with another agency, is a Class 1 (Permanent) record and shall be retained indefinitely unless microfilmed in accordance with 5 CCR 16022: (5 CCR 16023)

1. Annual Reports

- a. Official budget
- b. Financial reports of all funds, including cafeteria and student body funds
- c. Audit of all funds
- d. Average daily attendance, including Period 1 and Period 2 reports
- e. Other major annual reports, including:
  - i. Those containing information relating to property, activities, financial condition, or transactions
  - ii. Those declared by Governing Board minutes to be permanent

2. Official Actions

- a. Minutes of the Board or Board committees, including the text of rules, regulations, policies, or resolutions not set forth verbatim in the minutes, but included by reference only
- b. The call for and the result of any elections called, conducted, or canvassed by the Board
- c. Records transmitted by another agency pertaining to its action with respect to district reorganization

3. Personnel Records

Class 1 (Permanent) records include all detailed records relating to employment; assignment; amounts and

dates of service rendered; termination or dismissal of an employee in any position; sick leave record; rate of compensation, salaries, or wages paid; and deductions or withholdings made and the person or agency to whom such amounts were paid.

In lieu of the detailed records, a complete proven summary payroll record for each employee containing the same data may be classified as a Class 1 (Permanent) record and the detailed records may then be classified as Class 3 (Disposable) records.

Information of a derogatory nature as defined in Education Code 44031 shall be retained as a Class 1 (Permanent) record only when the time for filing a grievance has passed or the document has been sustained by the grievance process.

#### 4. Student Records

The records of enrollment and scholarship for each student required by 5 CCR 432 and all records pertaining to any accident or injury involving a minor for which a claim for damages had been filed as required by law shall be classified as Class 1 (Permanent) records.

These include any related policy of liability insurance, except that these records cease to be Class 1 (Permanent) records one year after the claim has been settled or the statute of limitations has expired.

#### 5. Property Records

Class 1 (Permanent) records include all detailed records relating to land, buildings, and equipment.

In lieu of detailed records, a complete property ledger may be classified as a Class 1 (Permanent) record. The detailed records may then be classified as Class 3 (Disposable) records if the property ledger includes all fixed assets; an equipment inventory; and, for each piece of property, the date of acquisition, name of previous owner, a legal description, amount paid, and comparable data if the unit is disposed of.

### **Class 2 - Optional Records**

Any records considered temporarily worth keeping, but which are not Class 1 records, may be classified as Class 2 (Optional) records and shall be retained until reclassified as Class 3 (Disposable) records. If, by agreement of the Board and Superintendent or designee, classification of the prior year records has not been made before January 1 as specified in 5 CCR 16022, all records of the prior year may be classified as Class 2 (Optional) records pending further review and classification within one year. (5 CCR 16024)

### **Class 3 - Disposable Records**

All records not classified as Class 1 (Permanent) or as Class 2 (Optional) records shall be classified as Class 3 (Disposable) records. These include, but are not limited to, detailed records basic to audit, including those relating to attendance, average daily attendance, or business or financial transactions; detailed records used in preparing another report; teachers' registers if all information required by 5 CCR 432 is retained in other records or if the General Records pages are removed from the register and classified as Class 1 (Permanent) records; and periodic reports, including daily, weekly, and monthly reports, bulletins, and instructions. (5 CCR 16025)

All Class 3 (Disposable) records shall be destroyed during the third school year after the school year in which the records originated. In addition, Class 3 (Disposable) records shall not be destroyed until after the third school year following the completion of any legally required audit or the retention period required by any agency other than the State of California, whichever is later. A continuing record shall not be destroyed until the fourth year after it has been classified as a Class 3 (Disposable) record. (5 CCR 16026, 16027)

### **Electronically Stored Information**

All electronically stored information related to the conduct of district business, including information created, saved, sent, or received on a district employee's or Board member's personal account or device, shall be saved as an electronic file to a district-provided account or device and retained in accordance with the section "Classification of Records" above. Such information includes, but is not limited to, email, text messages, messages sent via apps, computer files, and other electronic communications related to district business. All records, including electronic documents should be organized and filed for easy retrieval based on information contained and the purpose of the

record.

Employees shall be required to regularly purge their email accounts and district-issued computers, cell phones, and other communication devices of personal electronically stored information and other information unrelated to district business. The Superintendent or designee may check for appropriate use of any district-owned equipment at any time.

Any person to whom a district-owned computer, cell phone, or other electronic communication device is provided shall be notified about the district's electronic information management system and, as necessary, provided training on the effective use of the device.

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**Policy Reference Disclaimer:** These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the Governing Board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

### State

5 CCR 16020-16022

### Description

[Records; general provisions](#)

5 CCR 16023-16027

[District records; retention and destruction](#)

5 CCR 430-438

[Individual student records](#)

Civ. Code 1798.29

[District records; breach of security](#)

Code of Civil Procedure 1985.8

[Electronic Discovery Act](#)

Code of Civil Procedure 2031.010-2031.060

[Civil Discovery Act; scope of discovery demand](#)

Code of Civil Procedure 2031.210-2031.320

[Civil Discovery Act; response to inspection demand](#)

Ed. Code 35145

[Public meetings](#)

Ed. Code 35163

[Official actions, minutes and journal](#)

Ed. Code 35252-35255

[Records and reports](#)

Ed. Code 35266

Cybersecurity

Ed. Code 44031

[Personnel file contents and inspection](#)

Ed. Code 49065

[Reasonable charge for transcripts](#)

Ed. Code 49069.7

[Absolute right to access](#)

Gov. Code 11549.3

[Office of Information Security](#)

Gov. Code 12946

[Fair Employment and Housing Act: discrimination prohibited](#)

Gov. Code 6205-6210

[Confidentiality of addresses for victims of domestic violence, sexual assault, stalking, human trafficking, child abduction, and elder or dependent adult abuse](#)

Gov. Code 6215-6216

Address confidentiality; reproductive health care providers, employees, volunteers, patients, and other individuals who face threats or violence

Gov. Code 7920.000-7930.215

[California Public Records Act](#)

Gov. Code 8586.5

Office of Emergency Services; California Cybersecurity Information Center

Pen. Code 11170

[Retention of child abuse reports](#)

### Federal

20 USC 1232g

### Description

[Family Educational Rights and Privacy Act \(FERPA\) of 1974](#)

34 CFR 99.1-99.8

[Family Educational Rights and Privacy Act](#)

### Management Resources

California Secretary of State Publication

### Description

[Records Management Handbook](#)

**Management Resources**

State Ed. Tech. Directors Assoc. Pub.

Website

Website

Website

Website

Website

Website

**Description**[Small Districts, Big Hurdles: Cybersecurity Support for Small, Rural, and Under-resourced School Districts, October 2023](#)[Safe at Home; Schools](#)[Federal Communications Commission, Schools and Libraries Cybersecurity Pilot Program](#)[Cybersecurity and Infrastructure Security Agency, Government Coordinating Councils](#)[California Office of Emergency Services](#)[CSBA District and County Office of Education Legal Services](#)[California Secretary of State](#)**Cross References**

0440

0441

1100

1112

1113

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1113-E(1)

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1312.3-E(1)

1312.3-E(2)

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3514

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3514.2

**Description**[District Technology Plan](#)[Artificial Intelligence](#)[Communication With The Public](#)[Media Relations](#)[District And School Websites](#)[District And School Websites](#)[District And School Websites](#)[Uniform Complaint Procedures](#)[Uniform Complaint Procedures](#)[Uniform Complaint Procedures](#)[Uniform Complaint Procedures](#)[Access To District Records](#)[Access To District Records](#)[Superintendent's Contract](#)[Budget](#)[Budget](#)[Federal Grant Funds](#)[Federal Grant Funds](#)[Sale Or Lease Of District-Owned Real Property](#)[Sale Or Lease Of District-Owned Real Property](#)[Bids](#)[Bids](#)[Inventories](#)[Student Activity Funds](#)[Financial Reports And Accountability](#)[Financial Reports And Accountability](#)[Environmental Safety](#)[Environmental Safety](#)[Integrated Pest Management](#)

**Cross References**

3516  
3516  
3516.5  
3523  
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3551  
3551  
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4040-E(1)  
4111.2  
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4112.2  
4112.2  
4112.42  
4112.42  
4112.5  
4112.5-E(1)  
4112.6  
4112.9  
4112.9-E(1)  
4113  
4113  
4113.5  
4119.12  
4119.12-E(1)  
4119.21  
4119.21-E(1)  
4119.42  
4119.42  
4119.42-E(1)  
4131  
4151  
4211.2

**Description**

[Emergencies And Disaster Preparedness Plan](#)  
[Emergencies And Disaster Preparedness Plan](#)  
[Emergency Schedules](#)  
[Electronic Signatures](#)  
[Electronic Signatures](#)  
[School Bus Drivers](#)  
[Transportation Safety And Emergencies](#)  
[Food Service/Child Nutrition Program](#)  
[Food Service/Child Nutrition Program](#)  
[Food Service Operations/Cafeteria Fund](#)  
[Food Service Operations/Cafeteria Fund](#)  
[Nondiscrimination In Employment](#)  
[Nondiscrimination In Employment](#)  
[Employee Use Of Technology](#)  
[Employee Use Of Technology](#)  
[Legal Status Requirement](#)  
[Legal Status Requirement](#)  
[Certification](#)  
[Certification](#)  
[Drug And Alcohol Testing For School Bus Drivers](#)  
[Drug And Alcohol Testing For School Bus Drivers](#)  
[Criminal Record Check](#)  
[Criminal Record Check](#)  
[Personnel Files](#)  
[Employee Notifications](#)  
[Employee Notifications](#)  
[Assignment](#)  
[Assignment](#)  
[Working Remotely](#)  
[Title IX Sexual Harassment Complaint Procedures](#)  
[Title IX Sexual Harassment Complaint Procedures](#)  
[Professional Standards](#)  
[Professional Standards](#)  
[Exposure Control Plan For Bloodborne Pathogens](#)  
[Exposure Control Plan For Bloodborne Pathogens](#)  
[Exposure Control Plan For Bloodborne Pathogens](#)  
[Staff Development](#)  
[Employee Compensation](#)  
[Legal Status Requirement](#)

**Cross References**

4211.2  
4212.42  
4212.42  
4212.5  
4212.5-E(1)  
4212.6  
4212.9  
4212.9-E(1)  
4213.5  
4217.11  
4219.12  
4219.12-E(1)  
4219.21  
4219.21-E(1)  
4219.42  
4219.42  
4219.42-E(1)  
4231  
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4311.2  
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4312.42  
4312.42  
4312.5  
4312.5-E(1)  
4312.6  
4312.9  
4312.9-E(1)  
4313.5  
4319.12  
4319.12-E(1)  
4319.21  
4319.21-E(1)  
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4319.42-E(1)  
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**Description**

[Legal Status Requirement](#)  
[Drug And Alcohol Testing For School Bus Drivers](#)  
[Drug And Alcohol Testing For School Bus Drivers](#)  
[Criminal Record Check](#)  
[Criminal Record Check](#)  
[Personnel Files](#)  
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[Employee Notifications](#)  
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[Title IX Sexual Harassment Complaint Procedures](#)  
[Title IX Sexual Harassment Complaint Procedures](#)  
[Professional Standards](#)  
[Professional Standards](#)  
[Exposure Control Plan For Bloodborne Pathogens](#)  
[Exposure Control Plan For Bloodborne Pathogens](#)  
[Exposure Control Plan For Bloodborne Pathogens](#)  
[Staff Development](#)  
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[Legal Status Requirement](#)  
[Legal Status Requirement](#)  
[Drug And Alcohol Testing For School Bus Drivers](#)  
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[Exposure Control Plan For Bloodborne Pathogens](#)  
[Exposure Control Plan For Bloodborne Pathogens](#)  
[Exposure Control Plan For Bloodborne Pathogens](#)  
[Staff Development](#)  
[Employee Compensation](#)  
[District Residency](#)

**Cross References**

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5125.1-E(1)  
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5145.6-E(1)  
5145.7  
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5145.71  
5145.71-E(1)  
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7214  
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9011  
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**Description**

[District Residency](#)  
[Work Permits](#)  
[Work Permits](#)  
[Student Records](#)  
[Student Records](#)  
[Release Of Directory Information](#)  
[Release Of Directory Information](#)  
[Release Of Directory Information](#)  
[Health Care And Emergencies](#)  
[Health Care And Emergencies](#)  
[Insurance](#)  
[Insurance](#)  
[Nondiscrimination/Harassment](#)  
[Nondiscrimination/Harassment](#)  
[Parent/Guardian Notifications](#)  
[Parent/Guardian Notifications](#)  
[Sexual Harassment](#)  
[Sexual Harassment](#)  
[Title IX Sexual Harassment Complaint Procedures](#)  
[Title IX Sexual Harassment Complaint Procedures](#)  
[Before/After School Programs](#)  
[Athletic Competition](#)  
[Athletic Competition](#)  
[Independent Study](#)  
[Independent Study](#)  
[Nonpublic, Nonsectarian School And Agency Services For Special Education](#)  
[Nonpublic, Nonsectarian School And Agency Services For Special Education](#)  
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# Spreckels Union School District

## November 2025 Update

### Community Relations

#### **Board Policy 1000 - Concepts and Roles**

Policy updated as part of CSBA's process to regularly review policy documents that otherwise would not be revised, due to no applicable changes to law, regulations, new guidance, or other directives, and amended for timeliness, organization, and to add a reference to Board Bylaw 9005 - Governance Standards.

#### **Board Policy 1114 - District-Sponsored Social Media**

Policy updated in conjunction with the accompanying administrative, with minor revisions.

#### **Administrative Regulation 1114 - District-Sponsored Social Media**

Regulation updated to reflect **NEW LAW (AB 2481, 2024)** which (1) requires, beginning January 1, 2026, a large social media platform, as defined, to create a process to verify certain individuals as "verified reporters," including a school principal and other district leaders, and to create a process by which a verified reporter can make a report of a social media-related threat or a violation of the platform's terms of service that poses a risk or a severe risk to the health and safety of a minor in the verified reporter's opinion, (2) directs each school principal, or an individual in a position of similar responsibility, to register as a verified reporter with each large social media platform on which the applicable school has an account when directed by the Superintendent or designee, and (3) directs a verified reporter to inform the Superintendent or designee of a social media-related threat or a violation of a social media platform's terms of service that, in the opinion of the reporter, poses a risk or severe risk to the health and safety of a minor who the reporter knows is enrolled in the reporter's school and report the threat or violation via the process created by the applicable social media platform. Additionally, regulation updated to reference "[www.stopbullying.gov](http://www.stopbullying.gov)", which provides information from various government agencies related to bullying and includes a list of online platforms, with links, for the reporting of cyberbullying which violates the terms of service established by the online platforms. In addition, regulation updated to reflect **NEW LAW (AB 1785, 2024)** which expands the prohibition for districts to publicly post specified information of an elected or appointed official on the internet, without first obtaining the written permission of that individual, to include the name and assessor parcel number associated with the official's home address.

## Administration

### **Board Policy 2120 - Superintendent Recruitment and Selection**

Policy updated to reference CSBA's, "California Consultants and Leadership" search services, which provides guidance to districts recruiting and selecting a Superintendent. Additionally, policy updated to remove from the list related to the Governing Board's search and selection process items which are rarely carried out by the Board, and to add duties that a professional advisor may facilitate. In addition, policy updated to clarify material related to discussing, negotiating, and voting on the Superintendent's contract. Policy also updated to reflect **NEW LAW (SB 521, 2025)**, which prohibits the employment of a person as Superintendent if within the past five years the candidate was convicted of any felony involving accepting or giving, or offering to give, any bribe, conflict of interest, the embezzlement of public money, extortion or theft of public money, perjury, or conspiracy to commit any of those crimes arising directly out of their official duties as a public employee.

## Business

### **Administrative Regulation 3311.3 - Design-Build Contracts**

Regulation updated to reflect **NEW LAW (SB 956, 2024)** which extends indefinitely the authorization to enter into a design-build contract for a public works project in excess of \$1,000,000. Additionally, regulation updated to add objective criteria for awarding a design-build contract, including the minimum factors of price, technical design and construction experience, and life-cycle costs over 15 years or more. In addition, regulation updated to clarify which occupations are subject to the 30 percent threshold for a skilled and trained workforce.

### **Board Policy 3470 - Debt Issuance and Management**

Policy updated to (1) add communication to the public to the list of debt issuance program activities that the Superintendent administers and coordinates, (2) remove reference to Qualified Zone Academy Bonds which are no longer authorized to be issued, (3) add types of temporary borrowing or short-term transfers to the list of potential financing sources for the district, (4) add that the method of sale for any district-issued debt be the most cost-effective, (5) add that before any sale of bonds, the Governing Board adopt a resolution stating the Board's express approval of the method of sale and a statement of the reasons for the method of sale selected, and (6) include additional information regarding the report to the California Debt Investment and Advisory Commission, which the district is required to submit annually following a bond issuance.

## Personnel

### **Board Policy 4000 - Concepts and Roles**

Policy updated as part of CSBA's process to regularly review policy documents that otherwise would not be revised, due to no applicable changes to law, regulations, new guidance, or other directives, and amended to (1) clarify that it is the academic achievement, personal growth, and well-being of district students, in addition to the success of district programs, that hinges on district personnel, and (2) reflect The California Labor Management Initiative's, "Resource Guidebook: Building Partnerships to Create Great Public Schools," which provides guidance to support education leaders in developing labor-management partnerships that benefit students, staff, and the community.

## Students

### **Board Policy 5000 - Concepts and Roles**

Policy updated as part of CSBA's process to regularly review policy documents that otherwise would not be revised, due to no applicable changes to law, regulations, new guidance, or other directives, and amended for timeliness, to include material related to school safety, and to reference applicable related Board policies and administrative regulations.

### **Board Policy 5020 - Parent Rights and Responsibilities**

Policy updated to more closely align with law the Governing Board's belief that the district's relationship with parents/guardians is one of mutual support and respect, and that the partnership with parents/guardians is specific to their children. Additionally, policy updated to clarify that the notification parents/guardians receive regarding their rights, includes, but is not limited to, rights under the Family Educational Rights and Privacy Act (FERPA), in accordance with Board Policy/Exhibit (1) 5145.6 - Parent/Guardian Notifications. In addition, policy updated to reflect **NEW COURT DECISION (Mahmoud v. Taylor)** which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children. Policy also updated to include that the Superintendent or designee may establish a parent center at a school with a substantial number of students with a home language other than English, to encourage parent/guardian understanding of and participation in their children's educational programs.

### **Administrative Regulation 5020 - Parent Rights and Responsibilities**

Regulation updated to add that parent/guardian rights include notification of the opportunity to opt their child out of certain instruction, as required by state law, and **NEW COURT DECISION (Mahmoud v. Taylor)** which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children. Additionally, regulation updated to clarify that parents/guardians have the right to receive notice and information about and to opt out of (1) any psychological testing involving their child and (2) any assessment, analysis, evaluation, or monitoring of the quality or character of the student's home life. In addition, regulation updated to add that (1) parents/guardians of English learners be given any required written notification in English and the student's home language, and (2) that the rights of parents/guardians be exercised in accordance with applicable Board policy and administrative regulation. Regulation also updated to expand that parents/guardians may support the learning environment of their child by monitoring and prohibiting or regulating the use of social media and other forms of online entertainment viewed by their child.

### **Board Policy 5117 - Interdistrict Attendance**

Policy updated to clarify that the Board policy and accompanying administrative regulation apply to students transferring into and out of the district. Additionally, policy updated to reflect **NEW LAW (SB 897, 2024)** which (1) extends the school district of choice program indefinitely, (2) requires the accounting of requests for district of choice transfers to include foster youth and student experiencing homelessness status, and (3) provides that compliance of all provisions of a district's school district of choice program are subject to the annual district audit required by law.

### **Administrative Regulation 5117 - Interdistrict Attendance**

Regulation updated to reflect **NEW LAW (SB 897, 2024)** which (1) expands the prohibition for school districts of choice from targeting communications regarding a school district of choice program to include individual parents/guardians or residential neighborhoods on the basis of a student's proficiency in English, family income, or any of the individual characteristics set forth in Education Code 200, (2) requires, the district to, by January 15, notify the district of residence of the number and names of students from the district of residence, by school and grade level, requesting to be transferred for the following school year, (3) prohibits rejecting the transfer of a foster youth or student experiencing homelessness, in addition to a student with a disability or an English learner, based on the transfer requiring the district to create a new program to serve that student, (4) expands second priority for transfer under the school district of choice program to include foster youth and students experiencing homelessness, (5) expands the required notification to parents/guardians when the number of students requesting to transfer exceeds the district's capacity to include that the number of students exceeds the specific school or program to which the student applied, (6) requires the district to respond to a request from the county office of education to provide data regarding the number of students transferring into the district, (7) expands the authorization for a district of residence to limit the number of students who transfer out of the district in a fiscal year if the most recent budget certification completed by the County Superintendent of Schools is a qualified status, and (8) requires the district of residence to, by February 15, notify the district of choice of the total number and names of students requesting to be transferred that exceed the number of students for which the district of residence is authorized to limit the transfer.

### **Board Policy 5138 - Conflict Resolution/Peer Mediation**

Policy updated to clarify the distinction between students providing peer mediation and those receiving it. Additionally, policy updated to include, in the development of a conflict resolution and/or peer mediation program (1) the expectation for confidentiality regarding who participated, what was discussed, and how any conflict was resolved, and (2) the selection of and requirements to train as a peer mediator.

## Instruction

### **Board Policy 6020 - Parent Involvement**

Policy updated to reference the U.S. Department of Education's June 2025 Dear Colleague Letter which provides school choice guidance and explains how states can use federal funds to both expand education choice and turn around underperforming schools. Additionally, policy updated to ensure compliance with the California Department of Education's federal program monitoring instrument. In addition, policy updated to add material related to the establishment and convening of a parent advisory committee (PAC) and, as applicable, an English learner parent advisory committee (ELPAC), which was moved from the accompanying administrative regulation, as it is more appropriately placed in Board policy. Policy also updated to add that the Superintendent or designee annually attend a regular meeting of the PAC or ELPAC, if applicable.

### **Administrative Regulation 6020 - Parent Involvement**

Regulation updated to ensure compliance with the California Department of Education's Federal Program Monitoring. Additionally, regulation updated to delete material related to the establishment and convening of a parent advisory committee and, as applicable, an English learner parent advisory committee, which was moved to the accompanying Board policy for more appropriate placement. In addition, regulation updated to include that (1) the district may utilize department leaders and district instructional coaches to provide parent/guardian training on topics that include, English language development, state academic standards and assessments, and specific strategies to support the student in the home, and (2) the Superintendent or designee may utilize professional development sessions to train teachers, administrators, and staff on ways to effectively engage parents/guardians, with each school site sharing best practices that others may learn from.

### **Board Policy 6143 - Courses of Study**

Policy updated to clarify, in accordance with various provisions of state and federal law and related court cases, the actual or perceived characteristics of an individual or group that may serve as a basis for unlawful discrimination in education programs and activities, and reflect **NEW LAW (SB 1137, 2024)** which provides that prohibited discrimination includes discrimination not just because of one protected class under state law, but also because of the combination of two or more protected bases. Additionally, policy updated to clarify that the Governing Board adopt a course of study for elementary and secondary grades that, in addition to preparing students for the next level of study and/or employment, includes all required instructional content. In addition, policy updated to reflect **NEW COURT DECISION (Mahmoud v. Taylor)** which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children.

### **Administrative Regulation 6143 - Courses of Study**

Regulation updated to include, in the courses of study for grades 1-6 (1) instruction in cursive and joined italics, (2) Spanish colonization of California and the Gold Rush Era, including the treatment and perspectives of Native Americans during those periods, as required by **NEW LAW (AB 1821, 2024)**, (3) the causes and effects of climate change and the methods to mitigate climate change, and (4) prenatal care for pregnant women. Additionally, regulation updated to include, in the courses of study for grades 7-12 (1) personal financial literacy, as required by **NEW LAW (AB 1871, 2024)**, (2) to the extent instruction is provided on the Spanish colonization of California or the Gold Rush Era, the treatment and perspectives of Native Americans during those periods, as required by **NEW LAW (AB 1821 (2024))**, (3) the causes and effects of climate change and the methods to mitigate and adapt to climate change, (4) starting with the 2026-27 school year for districts that require a course in health education for high school graduation, the dangers associated with fentanyl use, as required by **NEW LAW (AB 2429, 2024)**, and (5) commencing in the 2027-28 school year, a one-semester course in personal finance. In addition, regulation updated to add how a one-semester course in Ethnic studies may be fulfilled. Regulation also updated to reflect **NEW LAW (SB 153, 2024)** which (1) requires at the beginning of each school year, the Superintendent to provide written notice to parents/guardians of students in grades 9-12 that includes a separate and distinct disclosure that data may be shared with the California College Guidance Initiative (CCGI) to provide students and their parents/guardians with direct access to online tools and resources for college and career planning, and contact information for the CaliforniaColleges.edu platform in order to access resources that help students and their parents/guardians learn about college admissions requirements, and (2) requires districts to advise each student in grade 11 to complete the grade 11 financial aid lessons on the CCGI's CaliforniaColleges.edu platform and submit student transcript information to the CCGI for students in grades 9-12. Additionally, regulation updated to reflect **NEW LAW (AB 2165, 2024)** which requires a district to provide the student and the student's parent/guardian with specified information before being exempted from the requirement to complete a Free Application for Federal Student Aid and/or the California Dream Act Application. In addition, regulation updated to reflect **NEW LAW (AB 123, 2025)** which requires a district to provide each student in grade 12, and if applicable, the student's parent/guardian, with information about, and potential eligibility for, the California Kids Investment and Development Savings Program.

## Facilities

### **Board Policy 7000 - Concepts and Roles**

Policy updated as part of CSBA's process to regularly review policy documents that otherwise would not be revised, due to no applicable changes to law, regulations, new guidance, or other directives, and amended to clarify that (1) one of the major responsibilities of the Governing Board, in addition to providing healthful, safe and adequate facilities that enhance the instructional program, is to provide facilities that align with the needs of the district, and (2) in some instances, the best use of facilities may be reuse by a third party, and in other instances, may be lease or sale. Additionally, policy updated to clarify that, in order to plan for long-range facilities needs, the Superintendent or designee may develop, for Board approval, a school facilities master plan in accordance with Board Policy 7110 - Facilities Master Plan and that, in accordance with the plan, the Board will (1) select and purchase school sites for future expansion, as needed, and facilities for new school sites or other district use, (2) sell or lease facilities, including joint occupancy or joint use, when no other better use is identified, (3) authorize the use of school facilities by district residents and community groups, and (4) consider the use of district property for workforce housing.

### **Board Policy 7131 - Relations with Local Agencies**

Policy updated to add that (1) the Governing Board is required to meet with appropriate local agency recreation and park authorities to review possible methods of coordinating the planning, design, and construction of new school facilities and school sites, or major additions to existing school facilities and recreation and park facilities in the community, and (2) the district is required to recommend measures for inclusion in the city/county general plan to ensure the availability of adequate school facilities to address a new development. Additionally, policy updated to clarify material related to development within the district, including that in order to adequately mitigate additional students generated by such development, the Board may make certain findings required by law and that upon such findings, notify the city council or county board of supervisors. In addition, policy updated to add material related to a district workforce housing development.

## Bylaws

### **Board Bylaw 9310 - Board Policies**

Bylaw updated to reflect current Board policy development and adoption process practice. Additionally, bylaw updated to include new "Definitions" section which more clearly defines the use of "Board policy," "Board bylaw," and "administrative regulation." In addition, bylaw updated to add section headers to differentiate between the development and adoption of Board policies versus administrative regulations. Bylaw also updated to delete the section "Monitoring and Evaluation" and include that content in the new "Board Policy Development and Adoption" section.

### **Board Bylaw 9321 - Closed Session**

Bylaw updated to add (1) that public comment is required to occur prior to closed session, and (2) that a copy of a document that becomes public after action was taken during closed session be provided to any person who has made a standing request for all documentation as part of a request for notice of meeting, in addition to providing such document to any person present at the conclusion of the closed session who has submitted a written request. Additionally, bylaw updated to reflect **NEW ATTORNEY GENERAL OPINION** which states that only a person with "an official or essential role to play in a particular closed session" agenda item may attend closed session for that particular item, and to add new section "Attendance in Closed Session" to address who is permitted to attend a particular closed session item. In addition, bylaw updated to clarify that for purposes of a closed session agenda item on personnel matters that "employee" includes an officer or independent contractor who functions as an officer or employee but excludes Governing Board members and other independent contractors. Bylaw also updated to clarify that disclosure of an approved agreement concluding labor negotiations identify the item approved and the other parties to the negotiation. Additionally, bylaw updated to reflect **NEW LAW (SB 1445, 2024)** which authorizes the Board to allow student board members to make restorative justice recommendations that would be considered in closed session expulsion hearings. In addition, bylaw updated to reflect **NEW LAW (AB 2715, 2024)** which authorizes the Board to hold a closed session with additional types of law enforcement or security personnel and to hold a closed session on a threat to critical infrastructure controls or critical infrastructure information.

### **Exhibit(2) 9321 - Closed Session**

Exhibit updated in conjunction with the accompanying bylaw, with minor revisions.



## **BOARD OF TRUSTEES MEETING - Dec 18 2025 Minutes**

Thursday, December 18, 2025 at 7:00 PM

District Office, Board Room

### **1. Opening Business**

1.1 Call Public Session to Order

1.2 Roll Call

Chris Hasegawa, President

Stephanie McMurtrie Adams, Vice President

Peter Odello, Clerk

Frank Devine, Member

Roseanna Guerrero, Member

**Administration: Eric Tarallo, Bernard Burchette,  
Jennifer Pollock, Amanda O'Hara, Christina Sierra-  
Jones**

*See attached sign in sheet for additional attendees*

1.3 Disclosure of item(s) to be discussed in closed session

1. Conference with labor negotiators: Provide direction to district negotiators regarding negotiations with:

a. California School Employees Association

b. Spreckels Teachers Association

c. Unrepresented employees

(Management/supervisory/confidential)unit

2. Public Employee

discipline/dismissal/release/complaint

3. Liability Claims and Potential Litigations

1.4 Public Comment on Closed Session Items

MOTION TO ADJOURN TO CLOSED SESSION

BY: PETER ODELLO

SECONDED BY: ROSEANNA GUERRERO

AYES 5 NOES: 0 ABSENT: 0

**2. Closed Session, 6:35 p.m. - 6:55 p.m.**

The Board of Trustees will meet to consider matters appropriate for closed session in accordance with Government Code Sections 3549.1, 54956.7 through 54957.7 and Education Code Section 35146.

Note: In the event that all closed session items listed have not been discussed in the time allotted, the closed session will reconvene at the end of open session

MOTION TO RECONVENE TO OPEN SESSION

BY: PETER ODELLO

SECONDED BY: FRANK DEVINE

AYES 5 NOES: 0 ABSENT: 0

**3. Reconvening to Open Session**

3.1 Pledge of Allegiance

3.2 Adoption of Agenda

MOTION TO APPROVE THE AGENDA

BY: PETER ODELLO

SECONDED BY: ROSEANNA GUERRERO

AYES 5 NOES: 0 ABSENT: 0

**Educational code 35143 requires an organizational meeting each year for the trustees to elect officers and establish the day and time for regular meetings of the Board.**

3.3 Election of board officers

All newly elected officers of the Board shall serve a one-year term up to the next organizational meeting in December 2026. Upon conclusion of the election for the office of President, the duly elected President immediately assumes office and conducts the remainder of the meeting.

- Election of President of the Board  
Nominee: CHRIS HASEGAWA  
By: PETER ODELLO

Vote by Roll Call:

AYE CHRIS HASEGAWA  
AYE STEPHANIE MCMURTRIE ADAMS  
AYE PETER ODELLO  
AYE FRANK DEVINE  
AYE ROSEANNA GUERRERO

- Election of Vice-President of the Board  
Nominee: STEPHANIE MCMURTRIE ADAMS  
By: FRANK DEVINE

Vote by Roll Call:

AYE CHRIS HASEGAWA  
AYE STEPHANIE MCMURTRIE ADAMS  
AYE PETER ODELLO  
AYE FRANK DEVINE  
AYE ROSEANNA GUERRERO

- Election of Clerk of the Board  
Nominee: PETER ODELLO  
By: FRANK DEVINE

Vote by Roll Call:

AYE CHRIS HASEGAWA

AYE STEPHANIE MCMURTRIE ADAMS  
AYE PETER ODELLO  
AYE FRANK DEVINE  
AYE ROSEANNA GUERRERO

NOTE: By State Statute and Board Policy, the Superintendent serves as Secretary to the Board.

- 3.4 Establishment of regular board meeting day and time  
In accordance with Board Bylaw 9320, the Board will establish day and time of each month for its regular monthly meeting.

It establishes 3rd THURSDAY as the day and 7PM as the time for the open session of it's regular monthly meeting.

MOTION TO APPROVE MEETING DAY AND TIME

BY: PETER ODELLO

SECONDED BY: STEPHANIE MCMURTRIE ADAMS

AYES 5 NOES: 0 ABSENT: 0

- 3.5 Board member committee assignments  
The Superintendent recommends board members discuss and review their committee and superintendent/board member team assignments as listed below and make appropriate assignments/additions:

- Spreckels Union Educational Foundation Liaison  
Board member: ROSEANNA GUERRERO  
Alternate: \_\_\_\_\_
- Parent Teacher Organization/Bobcat Club Liaison  
Board member: ROSEANNA GUERRERO  
Alternate: \_\_\_\_\_
- LCAP Committee board representative  
Board member: STEPHANIE MCMURTRIE ADAMS  
Alternate: \_\_\_\_\_
- MCSBA Executive Council (Monterey County School Boards Association) board representative  
Board member: CHRIS HASEGAWA

Alternate: \_\_\_\_\_

- Spreckels Union School District Equity Committee board representative

Board member: STEPHANIE MCMURTRIE ADAMS

Alternate: \_\_\_\_\_

- Facility Committee board representatives

Board member: FRANK DEVINE

Alternate: \_\_\_\_\_

3.6 Announcement of action(s) taken in closed session (if any)

- Guidance on negotiations with bargaining units

3.7 Recognition

- Buena Vista Middle School ASB Officers
- Buena Vista Middle School Girls Soccer Champions

3.8 Individuals desiring to address the Board (items not on the agenda)

3.9 Individuals desiring to address the Board (specific agenda items)

3.10 Bargaining unit presentations (five minutes for each):

1. Spreckels Teachers Association
2. California School Employees Association

3.11 Board member comments

3.12 Oral and written communications

- Letter from Heather Brodehl/CSEA President
- ASB Letter to board 2025-26
- Williams Annual Board Report

3.13 Reports

1. Superintendent
2. Buena Vista Middle School principal
3. Spreckels Elementary School principal
4. SUEF, PTO, BVBC representatives

## 4. Business

### Information

4.1 Program Updates

1. Facilities
2. Food Service
3. Transportation
4. Technology
5. Special Education

4.2 [November 2025 Fund Balance Report.pdf](#) 

4.3 [Annual Report of Developer Fees.pdf](#) 

4.4 [MONTEREY COUNTY TREASURER - Quarterly Investment Report as of September 30, 2025.pdf](#) 

### Action

4.5 2025-26 First Interim report including balances in excess of minimum reserve requirements

- [2025-26 First Interim Budget - Draft.pdf](#) 

MOTION TO APPROVE 2025-26 FIRST INTERIM REPORT INCLUDING BALANCES IN EXCESS OF MINIMUM RESERVE REQUIREMENTS

BY: PETER ODELLO

SECONDED BY: STEPHANIE MCMURTRIE ADAMS

AYES 5 NOES: 0 ABSENT: 0

4.6 [Resolution 25-26/ 11- First Interim Appropriations Transfer.pdf](#) 

MOTION TO APPROVE BY ROLL CALL VOTE RESOLUTION #25-26/11 FIRST INTERIM APPROPRIATIONS TRANSFER

BY: FRANK DEVINE

SECONDED BY: PETER ODELLO

AYE Frank Devine

AYE Chris Hasegawa

AYE Roseanna Guerrero  
AYE Peter Odello  
AYE Stephanie McMurtrie Adams

4.7 2025-26 Whitson Engineers civil surveys

- [2025-26 Whitson Engineers BVMS civil survey.pdf](#) 
- [2025-26 Whitson Engineers SES civil survey.pdf](#) 

MOTION TO APPROVE 2025-26 WHITSON ENGINEERS CIVIL SURVEYS

BY: PETER ODELLO  
SECONDED BY: STEPHANIE MCMURTRIE ADAMS

AYES 5 NOES: 0 ABSENT: 0

4.8

[Spreckels Elementary TK Playground.pdf](#) 

MOTION TO APPROVE SPRECKELS ELEMENTARY TK PLAYGROUND

BY: PETER ODELLO  
SECONDED BY: STEPHANIE MCMURTRIE ADAMS

AYES 5 NOES: 0 ABSENT: 0

4.9

[Spreckels PTO Fifth Grade Shade Project.pdf](#) 

MOTION TO APPROVED SPRECKELS PTO FIFTH GRADE SHADE PROJECT

BY: PETER ODELLO  
SECONDED BY: STEPHANIE MCMURTRIE ADAMS

AYES 5 NOES: 0 ABSENT: 0

## 5. Curriculum/Instruction

### Information

- 5.1 Bullying Prevention Update
- 5.2 Curricular Focus
  - [5.2 iReady presentation.pdf](#) 
- 5.3 [2025 Spreckels Union School District - California Dashboard.pdf](#) 

### Action

- None

## 6. Personnel

### Information/Action

- None

## 7. Administration

### Information

- 7.1 Committees Update

### Action

- 7.2 [Final read September 2025 guidesheet.pdf](#)   
MOTION TO APPROVED FINAL READ SEPTEMBER 2025 GUIDESHEET  
  
BY: PETER ODELLO  
SECONDED BY: STEPHANIE MCMURTRIE ADAMS  
  
AYES 5 NOES: 0 ABSENT: 0

7.3 Monterey County School Boards Association 2026 Excellence in Education Award

- [2026 Excellence in Education Award NOMINEES.pdf](#) 
- [2026 Board Top 3 Ranking Form.pdf](#) 

MOTION TO APPROVE MONTEREY COUNTY SCHOOL BOARDS ASSOCIATION 2026 EXCELENCE IN EDUCATION AWARD

NOMINEES:

PG NATURAL HISTORY MUSEUM

DOOR TO HOPE

CARMEL IDEA

BY: PETER ODELLO

SECONDED BY: STEPHANIE MCMURTRIE ADAMS

AYES 5 NOES: 0 ABSENT: 0

**8. Consent Items**

All items under the consent agenda may be discussed and considered separately or may be entered under one motion and action or individually at the Board's prerogative

**Approval of board meeting minutes**

8.1 [NOV 17 2025 SPECIAL MEETING - MINUTES.pdf](#) 

8.2 [NOV 20 2025 REGULAR MEETING - MINUTES.pdf](#) 

**Business**

8.3 [Nov 2025 Board Report of Checks.pdf](#) 

8.4 Contracts

- [Spreckels Union School District - SL300 Order 1119 \(1\).pdf](#) 

- [Estimate 33337 from Just Ergonomics Inc-Otero.pdf](#)  
📎
- [OMNI&TSACG 403b - 457b Admin Agreement 11.25-SIGNED.pdf](#) 📎
- [Bluum-Teacher Laptops.pdf](#) 📎
- [Santa Lucia Fence - Spreckels Elementary School.pdf](#)  
📎
- [Geo Wilson Contractors - Buena Vista Middle School.pdf](#)  
📎

8.5 Donation Listing

- NONE

8.6 Surplus Inventory

- NONE

8.7 Personnel

- Public Resignation/Retirement/Termination

Name	Assignment	Effective Date
<a href="#">LUTHER, DREW.pdf</a> 📎	SES Gen Ed Aide	12/19/2025
<a href="#">VALERO, MONICA .pdf</a> 📎	HR/Exec Assistant	12/5/2025

- Public Employment

Name	Assignment	Effective Date
<a href="#">MACLEAN,LARISSA.p df</a> 📎	Noon Duty	11/20/2025
<a href="#">SANTOYO,RICHELE. pdf</a> 📎	Noon Duty	11/21/2025

MOTION TO APPROVE CONSENT ITEMS

BY: PETER ODELLO

SECONDED BY: FRANK DEVINE

AYES 5 NOES: 0 ABSENT: 0

**9. Future Agenda Items**

January 15 special meeting, District Office @4:30pm

- Budget study session

January 15 board meeting, District Office @7:00pm

- Subsequent Master Agenda Calendar

**10. Adjournment**

MOTION TO ADJOURN AT 8:51PM

BY: PETER ODELLO

SECONDED BY: FRANK DEVINE

AYES 5 NOES: 0 ABSENT: 0

12/18/2025 BOARD MEETING APPROVAL DATE JANUARY 15, 2026

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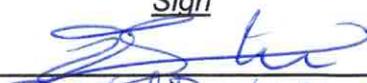
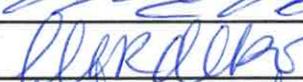
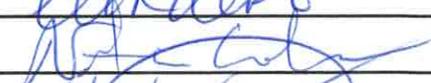
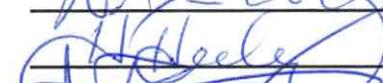
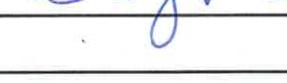
Peter Odello

Clerk, Board of Trustees Spreckels Union School District

Date: 12/18/25

**Spreckels Union School District**  
**Board of Trustees Meeting**  
**Public Attendance**

THANK YOU FOR COMING. PLEASE PRINT YOUR NAME AND SIGN IN. SIGN IN IS VOLUNTARY AND ALL PERSONS MAY ATTEND THE MEETING WHETHER OR NOT THEY SIGN.

	<u>Print Name</u>	<u>Sign</u>
1	Ernst & Gretchen van Eeghen	
2	Reshel Barker	
3	ERIC ADAM	
4	Nina Cordero	
5	Nathan Cordero	
6	Heather Healy	
7	Rappin	
8	van Eeghen	
9	Hugo Mercado	
10	Mindy Jansen	
11	MICHELLE JENSEN	
12	Jennifer Lutzsch	
13	Carmen Hil Rao	
14	Muel Poo	
15	Kristin Jins	
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		



# 2025-26 Second Interim Budget



# Presentation Overview



**Key Considerations**



**General Fund Budget for 2025-26**



**Multi-Year Projections (2026-27, 2027-28)**



**Next Steps**



# How Should We Feel?



- We have a healthy fund balance that affords us the luxury of
- The Student Support & Professional Development (SSPD) Block Grant provided SUSD with \$190,523 that we did not have at adoption.
- Attendance recovery will assist in raising our revenues once fully implemented
- We must say goodbye at the end of the year to The Arts, Music, and Instructional Materials Block Grant, the Learning Recovery Emergency Block Grant, and the Educator Effectiveness grant.
- The district projects to be in deficit spending, thereby reducing the general fund balance, in the current and two subsequent years
- When it rains it pours! Facility repairs/maintenance and technology costs will drive up the deficit - but they are one time expenditures.



# Common Message, Common Sense

**What is it?** The Common Message is a set of recommendations and guidance for county office chief business officials (COEs) in California that is tailored to conditions within each county and shared with districts.

## Be mindful!

- Deficit Spending along with the expiration of federal one-time funds leads to difficult decisions
- Any gains from COLA are offset by rising payroll costs, higher retirement and health benefit rates, etc.
- 2026-27 COLA will most likely be lower than estimates putting additional strain on the district
- Ensure adequate fund balance to buffer any further economic downturn
- Leave no stone unturned!

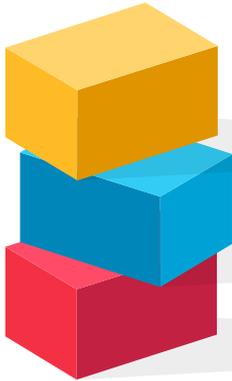
- Ensure ongoing expenditures are funded by ongoing revenues
- Work with labor partners if force reduction is a real possibility
- Conservatism reigns supreme!
- Consider what is necessary to ensure the district meets its mission
- Improve operational efficiencies
- Look at revenue strategies, as well as, expense reductions

# Revenues – Current Year

## KEY POINTS

- 

Revenues	Adopted	First Interim	Change
LCFF Sources	\$ 9,909,175	\$ 10,220,769	\$ 311,594
Federal Revenue	\$ 228,307	\$ 225,912	\$ (2,395)
Other State Revenue	\$ 1,247,943	\$ 1,254,205	\$ 6,262
Other Local Revenue	\$ 1,295,818	\$ 1,172,829	\$ (122,989)
<b>Total Revenue</b>	<b>\$ 12,681,243</b>	<b>\$ 12,873,715</b>	<b>\$ 192,472</b>



# Expenditures – Current Year

## KEY POINTS

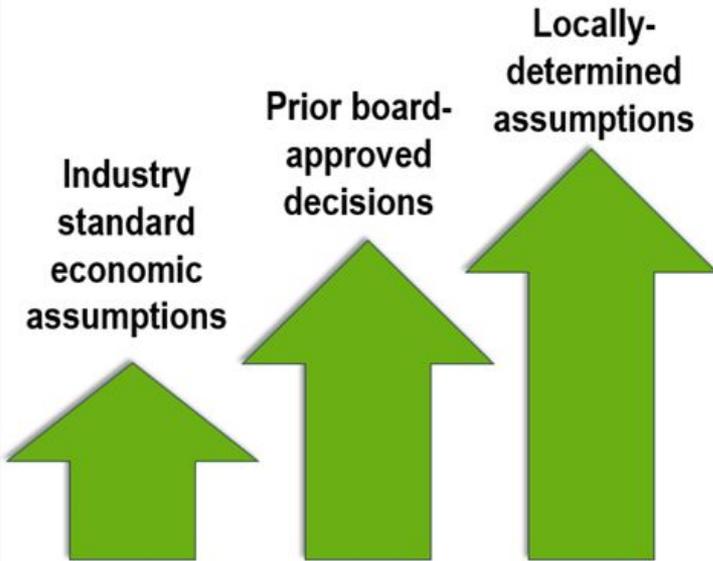
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Expenses	Adopted	First Interim	Change
Certificated Salaries	\$ 4,603,842	\$ 4,418,561	\$ 185,281
Classified Salaries	\$ 1,807,313	\$ 1,939,974	\$ (132,661)
Benefits	\$ 3,190,371	\$ 3,210,679	\$ (20,308)
Books/Supplies	\$ 654,738	\$ 697,028	\$ (42,290)
Services and Operating	\$ 1,826,453	\$ 2,439,833	\$ (613,380)
Capital Outlay	\$ 492,557	\$ 448,168	\$ 44,389
Other Outgoing	\$ 597,052	\$ 696,171	\$ (99,119)
<b>Total Expenditures</b>	<b>\$ 13,172,326</b>	<b>\$ 13,850,414</b>	<b>\$ (678,088)</b>

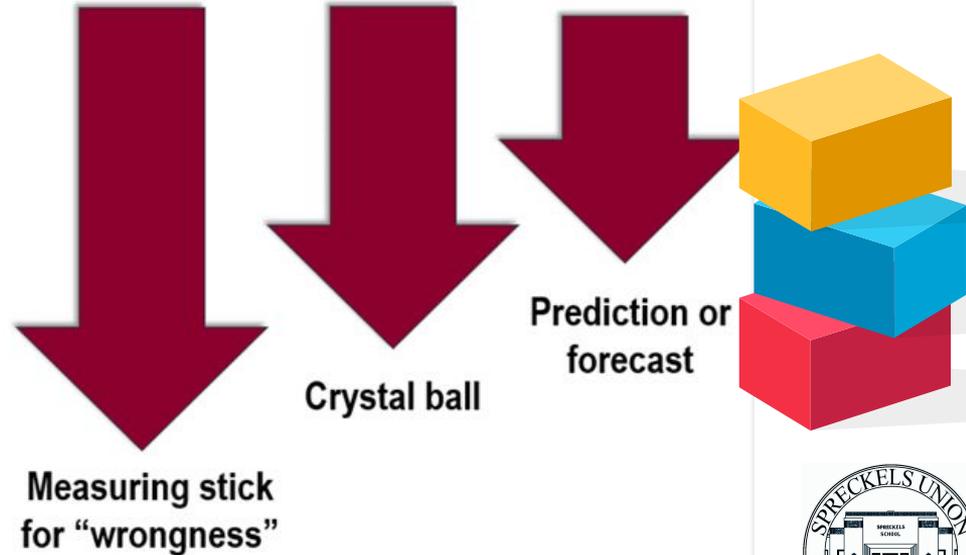


# Multi-Year Projections

Result of mathematical calculations based on the following:



Should not be used or characterized as the following:



# Spreckels Union School District

## 2025-26 First Interim Budget

### Multi-Year Financial Projection

Description	2025-26 Original			2026-27 Projected Budget			2027-28 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
LCFF Revenue (A)	10,220,769	-	10,220,769	10,039,830	-	10,039,830	10,099,676	-	10,099,676
Federal Revenue (B)	-	225,912	225,912	-	225,912	225,912	-	225,912	225,912
State Revenue (C)	185,945	1,068,260	1,254,205	185,945	877,737	1,063,682	185,945	877,737	1,063,682
Local Revenue (D)	490,753	682,076	1,172,829	490,753	682,076	1,172,829	490,753	682,076	1,172,829
<b>TOTAL REVENUES</b>	<b>10,897,467</b>	<b>1,976,248</b>	<b>12,873,715</b>	<b>10,716,528</b>	<b>1,785,725</b>	<b>12,502,253</b>	<b>10,776,374</b>	<b>1,785,725</b>	<b>12,562,099</b>
<b>EXPENDITURES</b>									
Certificated Salaries (E)	3,504,102	914,459	4,418,561	3,686,510	865,945	4,552,455	3,749,362	944,659	4,694,022
Classified Salaries (E)	1,252,343	687,631	1,939,974	1,276,055	676,466	1,952,521	1,300,216	687,425	1,987,641
Benefits (F)	1,953,056	1,118,505	3,071,561	2,023,723	1,093,540	3,117,263	2,054,383	1,126,986	3,181,369
Books and Supplies (G)	255,572	441,456	697,028	628,269	110,531	738,800	645,358	110,531	755,889
Other Services & Oper. Exp (H)	1,296,564	1,143,269	2,439,833	1,336,066	751,459	2,087,525	1,372,407	751,459	2,123,866
Capital Outlay (G)	448,168	-	448,168	200,000	-	200,000	-	-	-
Other Outgo (G)	226,512	469,659	696,171	226,512	469,659	696,171	226,512	469,659	696,171
Transfer of Indirect Costs	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>8,936,317</b>	<b>4,774,979</b>	<b>13,711,296</b>	<b>9,377,135</b>	<b>3,967,600</b>	<b>13,344,735</b>	<b>9,348,238</b>	<b>4,090,719</b>	<b>13,438,957</b>
<b>EXCESS / (DEFICIENCY)</b>	<b>1,961,150</b>	<b>(2,798,731)</b>	<b>(837,581)</b>	<b>1,339,393</b>	<b>(2,181,875)</b>	<b>(842,482)</b>	<b>1,428,136</b>	<b>(2,304,994)</b>	<b>(876,858)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(155,219)	-	(155,219)	(161,428)	-	(161,428)	(167,885)	-	(167,885)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted (I)	(1,995,597)	1,995,597	-	(2,181,875)	2,181,875	-	(2,304,994)	2,304,994	-
<b>TOTAL OTHER SOURCES / USES</b>	<b>(2,150,816)</b>	<b>1,995,597</b>	<b>(155,219)</b>	<b>(2,343,303)</b>	<b>2,181,875</b>	<b>(161,428)</b>	<b>(2,472,879)</b>	<b>2,304,994</b>	<b>(167,885)</b>
<b>Net Increase (Decrease)</b>	<b>(189,666)</b>	<b>(803,134)</b>	<b>(992,800)</b>	<b>(1,003,910)</b>	<b>0</b>	<b>(1,003,909)</b>	<b>(1,044,743)</b>	<b>0</b>	<b>(1,044,743)</b>
<b>FUND BALANCE, RESERVES</b>									
Estimated Beginning Balance	6,962,169	1,750,018	8,712,187	6,772,503	946,884	7,719,387	5,768,593	946,884	6,715,478
Estimated Ending Balance	<b>6,772,503</b>	<b>946,884</b>	<b>7,719,387</b>	<b>5,768,593</b>	<b>946,884</b>	<b>6,715,478</b>	<b>4,723,851</b>	<b>946,884</b>	<b>5,670,735</b>
Nonspendable	2,500	-	2,500	2,500	-	2,500	2,500	-	2,500
Restricted	-	946,884	946,884	-	946,884	946,884	-	946,884	946,884
Assigned	6,215,342	-	6,215,342	5,225,793	-	5,225,793	4,177,051	-	4,177,051
Unassigned - REU @ 4%	554,661	-	554,661	540,300	-	540,300	544,300	-	544,300
Unassigned - Other	-	-	-	-	-	-	-	-	-
<b>Total - Est. Fund Balance</b>	<b>6,772,503</b>	<b>946,884</b>	<b>7,719,387</b>	<b>5,768,593</b>	<b>946,884</b>	<b>6,715,478</b>	<b>4,723,851</b>	<b>946,884</b>	<b>5,670,735</b>
<i>Fund Balance Reserve Percentage</i>			4.00%			4.00%			4.00%
<i>Fund Balance Assigned Percentage</i>			44.82%			38.69%			30.70%



# Multi-Year Projections – Unrestricted Only

	2025-26	2026-27	2027-28
TOTAL REVENUES	\$ 8,901,870.00	\$ 8,534,653.00	\$ 8,471,380.00
TOTAL EXPENDITURES	\$ 9,091,536.00	\$ 9,538,563.00	\$ 9,516,123.00
<b>CHANGE IN FUND BALANCE</b>	<b>\$ (189,666.00)</b>	<b>\$ (1,003,910.00)</b>	<b>\$ (1,044,743.00)</b>
BEGINNING BALANCE	\$ 6,962,169.00	\$ 6,772,503.00	\$ 5,768,593.00
<b>PROJECTED ENDING BALANCE</b>	<b>\$ 6,772,503.00</b>	<b>\$ 5,768,593.00</b>	<b>\$ 4,723,850.00</b>
Components of the Ending Fund Balance			
Revolving Cash	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Required Reserve for Economic Uncertainties (4%)	\$ 554,661.00	\$ 540,300.00	\$ 544,299.00
Assigned Reserves	\$ 6,215,342.00	\$ 5,225,793.00	\$ 4,177,051.00
<b>Unassigned/Unappropriated Amount</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Multi-Year Projections – Unrestricted Only

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund		Description of Need
01			Board Budget Guidelines requiring that the budget shall include a General Fund Reserve for Economic Uncertainty that shall not be less than 10% (current state allowed minimum; 4%) of the total expenditures of the General Fund
	General Fund	\$831,991	
01	General Fund (Lottery 1100)	\$162,274	Classroom furniture - SES
01	General Fund (Lottery 1100)	\$218,493	Common Core Materials Adoption
01	General Fund (Lottery 1100)	\$65,933	Device refresh (teachers+2 grade lvs)
01	General Fund (Lottery 1100)	\$428,528	Instructional Materials
01	General Fund -Technology Improvements	\$648,960	Technology Infrastructure Replenishment
01	General Fund	\$129,284	Compensated Absences*
	General Fund - EPA	\$2,212,339	Certificated Salaries
01	General Fund	\$1,464,743	Facility repair
01	General Fund	\$52,798	Underground Storage Tank* - 4th & Railroad
	Total of Substantiated Needs	\$6,215,342	

\*Use intended with no flex

Remaining Unsubstantiated Balance

\$0



# Now What?

- **Recap**
  - **Economic uncertainty lies ahead**
  - **Declining enrollment, can in part, be mitigated with attendance recovery efforts**
  - **There needs to be a concerted effort to ensure a balanced budget by 2026-27/2027-28**
  - **Available fund balance above 30% ensures fiscal solvency**
- **Hold Budget Workshop in January and work with staff to reduce expenditures**
- **Change our mindset to look for what is necessary rather than what is “nice”**



Budget01a

Budget Comparison

**Model BR26-04 2025-26 First Interim**

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SO- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
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**Fund 01 - General Fund**

<b>Starting Balance</b>					
(000027)	01- 0000- 0- - 9791- - - -	UNRESTRICTED RE,Beginning Balan	6,219,320	6,219,319	1-
(000271)	01- 1100- 0- - 9791- - - -	State Lottery,Beginning Balan	804,994	804,994	
(000341)	01- 6300- 0- - 9791- - - -	Lottery: Instr,Beginning Balan	433,653	433,652	1-
(000711)	01- 9010- 0- - 9791- - - -	Other Local,Beginning Balan	64,844	64,843	1-
(002331)	01- 0940- 0- - 9791- - - -	Supplemental,Beginning Balan	239,790	239,790	
(002332)	01- 0000- 0- 0000- 0000- 9791- 00- 000- 0000- 0000	UNRESTRICTED RE,Beginning Balan	301,934-	301,934-	
(003713)	01- 7510- 0- - 9791- - - -	Low-Performing,Beginning Balan	30,395	30,395	
(003714)	01- 7311- 0- - 9791- - - -	CSE Prof Dev,Beginning Balan	4,510	4,510	
(004881)	01- 2600- 0- - 9791- - - -	ELOP,Beginning Balan	262,142	262,142	
(004883)	01- 6266- 0- - 9791- - - -	Ed Effect 21-22,Beginning Balan	45,815	45,815	
(004885)	01- 6547- 0- - 9791- - - -	SPED Early Int.,Beginning Balan	115,869	115,869	
(005444)	01- 6762- 0- - 9791- - - -	Arts/Music & PE,Beginning Balan	512,148	512,148	
(005445)	01- 7435- 0- - 9791- - - -	Learning Recov.,Beginning Balan	153,158	153,158	
(006080)	01- 6770- 0- - 9791- - - -	AMS FUNDING,Beginning Balan	113,227	113,227	
(006617)	01- 7810- 0- - 9791- - - -	Other State,Beginning Balan	5,334	5,334	
(006870)	01- 6593- 0- - 9791- - - -	Low Incidence,Beginning Balan	8,925	8,925	
<b>Total for Start Balance Accounts</b>			<b>8,712,190</b>	<b>8,712,187</b>	<b>3-</b>

<b>Revenue</b>					
(001903)	01- 0000- 0- - 8011- - - -	UNRESTRICTED RE,Revenue Limit S	4,671,072	4,343,382	327,690-
(000954)	01- 1400- 0- - 8012- - - -	EPA,Ed. Prot. Entit	1,654,359	2,212,339	557,980
(002108)	01- 0000- 0- - 8019- - - -	UNRESTRICTED RE,Revenue Limit S		3,300	3,300
(002092)	01- 0000- 0- - 8021- - - -	UNRESTRICTED RE,Home Owners Exe	10,585	11,135	550
(002094)	01- 0000- 0- - 8041- - - -	UNRESTRICTED RE,Secured Tax Rol	3,133,285	3,240,712	107,427
(002093)	01- 0000- 0- - 8042- - - -	UNRESTRICTED RE,Unsecured Roll	166,468	171,195	4,727
(001925)	01- 0000- 0- - 8043- - - -	UNRESTRICTED RE,Prior Years' Ta	31,316	21,919	9,397-
(002095)	01- 0000- 0- - 8044- - - -	UNRESTRICTED RE,Supplemental Ta	59,799	40,066	19,733-
(002263)	01- 0000- 0- - 8045- - - -	UNRESTRICTED RE,Education Reven	182,129	175,501	6,628-
(002102)	01- 0000- 0- - 8047- - - -	UNRESTRICTED RE,Community Redev	162	192	30
(001926)	01- 0000- 0- - 8048- - - -	UNRESTRICTED RE,Penalties and I		1,028	1,028
(000298)	01- 3310- 0- 5750- 0000- 8181- 00- 000- 0000- 0000	Spec Ed - PL101,Special Educati	133,138	133,138	
04134)	01- 3315- 0- 5001- 0000- 8182- 00- 000- 0000- 0000	Special Ed-IDEA,Special Ed	537	537	
04451)	01- 3345- 0- 5001- 0000- 8182- 00- 000- 0000- 0000	Special Ed-IDEA,Special Ed	6	6	

notes Account has an expiration date \* denotes Account is missing  
 lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



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Budget01a

Budget Comparison

**Model BR26-04 2025-26 First Interim**

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SO- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Revenue (continued)</b>					
(005243)	01- 3327- 0- 5001- 0000- 8182- 00- 000- 0000- 0000	Sp Ed: IDE,Special Ed	10,603	*	10,603-
(002105)	01- 4035- 0- - - 8290- - - -	NCLB Title II,,All Other Feder	12,893	13,329	436
(002470)	01- 3010- 0- - - 8290- - - -	ESEA: Title I,All Other Feder	63,621	68,902	5,281
(003657)	01- 4127- 0- - - 8290- - - -	ESSA: Title IV,All Other Feder	10,000	10,000	
(002065)	01- 0000- 0- - - 8550- - - -	UNRESTRICTED RE,Mandated Cost R	32,039	31,717	322-
(002096)	01- 1100- 0- - - 8560- - - -	State Lottery,State Lottery R	160,919	150,928	9,991-
(002425)	01- 6300- 0- - - 8560- - - -	Lottery: Instr,State Lottery R	69,085	65,138	3,947-
(002864)	01- 7690- 0- 0000- 0000- 8590- - - -	STRS on Behalf,All Other State	399,312	399,312	
(003788)	01- 0000- 0- - - 8590- - - -	UNRESTRICTED RE,All Other State	3,300	3,300	
(004534)	01- 2600- 0- - - 8590- - - -	ELOP,All Other State	207,081	166,345	40,736-
(004566)	01- 6547- 0- - - 8590- - - -	SPED Early Int.,All Other State	59,282	59,255	27-
(005386)	01- 6546- 0- - - 8590- - - -	SELPA: State MH,All Other State	67,338	68,861	1,523
(005476)	01- 6770- 0- - - 8590- - - -	AMS FUNDING,All Other State	107,197	118,826	11,629
(006954)	01- 6019- 0- - - 8590- - - -	SSPDBG,All Other State		190,523	190,523
(000903)	01- 1100- 0- 0000- 0000- 8660- 00- 000- 0000- 0000	State Lottery,Interest	3,200	9,216	6,016
(002078)	01- 0000- 0- - - 8660- - - -	UNRESTRICTED RE,Interest	175,000	225,000	50,000
(002079)	01- 1100- 0- - - 8660- - - -	State Lottery,Interest	14,000	14,000	
(002080)	01- 6300- 0- - - 8660- - - -	Lottery: Instr,Interest	10,500	10,668	168
(001444)	01- 0000- 0- 0000- 0000- 8662- 00- 000- 0000- 0000	UNRESTRICTED RE,Gains or Losses	50,000	*	50,000-
(001682)	01- 0960- 0- 0000- 0000- 8675- 00- 000- 0000- 0000	Add ons,Transportation	48,000	48,000	
(000012)	01- 0000- 0- 0000- 0000- 8689- 00- 000- 0000- 0000	UNRESTRICTED RE,All Other Fees	46,732	46,732	
(000013)	01- 0000- 0- 0000- 0000- 8699- 00- 000- 0000- 0000	UNRESTRICTED RE,All Other Local	40,000	15,000	25,000-
(000014)	01- 0000- 0- 0000- 0000- 8699- 00- 000- 0084- 0000	UNRESTRICTED RE,All Other Local	700	700	
(000788)	01- 0000- 0- 0000- 0000- 8699- 00- 200- 0058- 0000	UNRESTRICTED RE,All Other Local	32,000	32,000	
(000902)	01- 0000- 0- 0000- 0000- 8699- 00- 000- 0024- 0000	UNRESTRICTED RE,All Other Local	110	7,836	7,726
(001656)	01- 0000- 0- 0000- 0000- 8699- 00- 200- 0088- 0000	UNRESTRICTED RE,All Other Local	8,000	8,000	
(001879)	01- 0000- 0- - - 8699- - - -	UNRESTRICTED RE,All Other Local	15,000	15,000	
(003702)	01- 0000- 0- 0000- 0000- 8699- 00- 000- 0116- 0000	UNRESTRICTED RE,All Other Local	64,269	64,269	
(006044)	01- 0000- 0- 0000- 0000- 8699- 00- 000- 0041- 0000	UNRESTRICTED RE,All Other Local		5,000	5,000
(000360)	01- 6500- 0- 5001- 0000- 8792- 00- 000- 0000- 0000	Special Educati,Transfers of Ap	665,822	661,506	4,316-
06231)	01- 6593- 0- 5760- 0000- 8792- 00- 000- 0000- 0000	Low Incidence,Transfers of Ap	9,902	9,902	
00018)	01- 0000- 0- 0000- 0000- 8980- 00- 000- 0000- 0000	UNRESTRICTED RE,Contributions f	2,640,259-	2,644,410-	4,151-

notes Account has an expiration date \* denotes Account is missing  
 Section Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



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Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SO- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Revenue (continued)</b>					
(000361)	01- 6500- 0- 5001- 0000- 8980- 00- 000- 0000- 0000	Special Educati,Contributions f	1,304,284	1,335,054	30,770
(000567)	01- 8150- 0- 0000- 0000- 8980- 00- 000- 0000- 0000	Ongoing & Major,Contributions f	545,232	585,846	40,614
(000993)	01- 9010- 0- 0000- 0000- 8980- 00- 000- 0000- 0000	Other Local,Contributions f	42,489	*	42,489-
(001645)	01- 3310- 0- 5001- 0000- 8980- 00- 000- 0000- 0000	Spec Ed - PL101,Contributions f	89,005	74,697	14,308-
(002035)	01- 3010- 0- 0000- 0000- 8980- 00- 000- 0000- 0000	ESEA: Title I,Contributions f	17,353	*	17,353-
(002106)	01- 0940- 0- 0000- 0000- 8980- 00- 000- 0000- 0000	Supplemental,Contributions f	409,205	405,229	3,976-
(002107)	01- 0960- 0- 0000- 0000- 8980- 00- 000- 0000- 0000	Add ons,Contributions f	224,188	243,584	19,396
(006616)	01- 7435- 0- 0000- 0000- 8980- 00- 000- 0000- 0000	Learning Recov.,Contributions f	8,503		8,503-
(004669)	01- 4127- 0- 0000- 0000- 8990- 00- 000- 0000- 0000	ESSA: Title IV,Contributions/T	10,000-	10,000-	
(004670)	01- 3010- 0- 0000- 0000- 8990- 00- 000- 0000- 0000	ESEA: Title I,Contributions/T	10,000	10,000	
<b>Total for Revenue Accounts</b>			<b>12,428,761</b>	<b>12,873,715</b>	<b>444,954</b>
<b>Expenditure</b>					
(000227)	01- 0000- 0- 1110- 1000- 1100- 00- 100- 0000- 0000	UNRESTRICTED RE,Teachers` Salar,Instruction	1,590,897	1,489,710	101,187-
(000228)	01- 0000- 0- 1110- 1000- 1100- 00- 200- 0000- 0000	UNRESTRICTED RE,Teachers` Salar,Instruction	1,156,087	1,028,148	127,939-
(000230)	01- 0000- 0- 1110- 1000- 1100- 10- 100- 0013- 0000	UNRESTRICTED RE,Teachers` Salar,Instruction	70,000	78,835	8,835
(000231)	01- 0000- 0- 1110- 1000- 1100- 10- 200- 0013- 0000	UNRESTRICTED RE,Teachers` Salar,Instruction	55,000	28,500	26,500-
(000372)	01- 6500- 0- 5770- 1110- 1100- 00- 100- 0000- 0000	Special Educati,Teachers` Salar,Spec Ed.: Separ	76,345	76,345	
(000373)	01- 6500- 0- 5770- 1110- 1100- 00- 200- 0000- 0000	Special Educati,Teachers` Salar,Spec Ed.: Separ	76,345	76,345	
(000389)	01- 6500- 0- 5770- 1120- 1100- 00- 100- 0000- 0000	Special Educati,Teachers` Salar,Spec Ed: Resour	74,277	61,922	12,355-
(000390)	01- 6500- 0- 5770- 1120- 1100- 00- 200- 0000- 0000	Special Educati,Teachers` Salar,Spec Ed: Resour	79,417	65,835	13,582-
(000750)	01- 6500- 0- 5770- 1110- 1100- 10- 100- 0013- 0000	Special Educati,Teachers` Salar,Spec Ed.: Separ	10,000	5,500	4,500-
(000751)	01- 6500- 0- 5770- 1110- 1100- 10- 200- 0013- 0000	Special Educati,Teachers` Salar,Spec Ed.: Separ	12,000	3,000	9,000-
(000760)	01- 6500- 0- 5770- 1120- 1100- 10- 200- 0013- 0000	Special Educati,Teachers` Salar,Spec Ed: Resour	26,000	40,124	14,124
(000849)	01- 6500- 0- 5770- 1120- 1100- 10- 100- 0013- 0000	Special Educati,Teachers` Salar,Spec Ed: Resour	15,000	5,600	9,400-
(000875)	01- 0000- 0- 1110- 1000- 1100- 30- 200- 0003- 0000	UNRESTRICTED RE,Teachers` Salar,Instruction	10,000	3,415	6,585-
(000891)	01- 0000- 0- 1110- 1000- 1100- 60- 200- 0000- 0000	UNRESTRICTED RE,Teachers` Salar,Instruction	14,500	20,464	5,964
(000987)	01- 0000- 0- 1110- 1000- 1100- 60- 100- 0000- 0000	UNRESTRICTED RE,Teachers` Salar,Instruction	17,000	44,050	27,050
(000989)	01- 6500- 0- 5770- 1110- 1100- 60- 200- 0000- 0000	Special Educati,Teachers` Salar,Spec Ed.: Separ	5,500	*	5,500-
(000990)	01- 6500- 0- 5770- 1120- 1100- 60- 100- 0000- 0000	Special Educati,Teachers` Salar,Spec Ed: Resour	3,400	6,000	2,600
(000991)	01- 6500- 0- 5770- 1120- 1100- 60- 200- 0000- 0000	Special Educati,Teachers` Salar,Spec Ed: Resour	15,000	1,000	14,000-
01415)	01- 0000- 0- 1110- 1000- 1100- 30- 200- 0002- 0000	UNRESTRICTED RE,Teachers` Salar,Instruction	8,000	5,320	2,680-
02891)	01- 3010- 0- 1110- 1000- 1100- 10- 200- 0110- 0001	ESEA: Title I,Teachers` Salar,Instruction	2,400	1,600	800-

notes Account has an expiration date

\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(002902)	01- 0000- 0- 1110- 1000- 1100- 30- 200- 0000- 0000	UNRESTRICTED RE,Teachers` Salar,Instruction	5,000	2,416	2,584-
(003089)	01- 0000- 0- 1110- 1000- 1100- 60- 100- 0000- 0004	UNRESTRICTED RE,Teachers` Salar,Instruction		5,000	5,000
(003098)	01- 0000- 0- 1110- 1000- 1100- 60- 200- 0000- 0004	UNRESTRICTED RE,Teachers` Salar,Instruction		3,000	3,000
(003317)	01- 3010- 0- 1110- 1000- 1100- 10- 100- 0110- 0001	ESEA: Title I,Teachers` Salar,Instruction	2,000	1,200	800-
(003538)	01- 0940- 0- 1110- 1000- 1100- 10- 100- 0111- 0002	Supplemental,Teachers` Salar,Instruction	2,000	1,200	800-
(003545)	01- 0940- 0- 1110- 1000- 1100- 10- 200- 0111- 0002	Supplemental,Teachers` Salar,Instruction	3,600	4,400	800
(004699)	01- 6500- 0- 5770- 1110- 1100- 30- 200- 0000- 0000	Special Educati,Teachers` Salar,Spec Ed.: Separ	750	500	250-
(004780)	01- 6266- 0- 1110- 1000- 1100- 60- 100- 0042- 0000	Ed Effect 21-22,Teachers` Salar,Instruction	8,000	11,000	3,000
(004788)	01- 6266- 0- 1110- 1000- 1100- 60- 200- 0042- 0000	Ed Effect 21-22,Teachers` Salar,Instruction	10,000	7,000	3,000-
(004978)	01- 0000- 0- 1110- 1000- 1100- 60- 200- 0104- 0003	UNRESTRICTED RE,Teachers` Salar,Instruction		9,000	9,000
(005091)	01- 0000- 0- 1110- 1000- 1100- 30- 100- 0000- 0000	UNRESTRICTED RE,Teachers` Salar,Instruction	6,000	20,423	14,423
(005099)	01- 6500- 0- 5770- 1120- 1100- 30- 100- 0000- 0000	Special Educati,Teachers` Salar,Spec Ed: Resour	750	500	250-
(005626)	01- 6770- 0- 1110- 1000- 1100- 00- 100- 0005- 0302	AMS FUNDING,Teachers` Salar,Instruction	76,459	76,459	
(005666)	01- 3010- 0- 1110- 1000- 1100- 00- 200- 0110- 0101	ESEA: Title I,Teachers` Salar,Instruction	39,625	31,955	7,670-
(005674)	01- 7435- 0- 1110- 1000- 1100- 60- 100- 0110- 0102	Learning Recov.,Teachers` Salar,Instruction	13,500	13,000	500-
(005682)	01- 7435- 0- 1110- 1000- 1100- 60- 200- 0110- 0102	Learning Recov.,Teachers` Salar,Instruction	13,500	13,000	500-
(005722)	01- 0000- 0- 1110- 1000- 1100- 30- 200- 0117- 0106	UNRESTRICTED RE,Teachers` Salar,Instruction	410	280	130-
(005754)	01- 0000- 0- 1110- 1000- 1100- 30- 100- 0104- 0301	UNRESTRICTED RE,Teachers` Salar,Instruction	3,250	1,200	2,050-
(005762)	01- 0000- 0- 1110- 1000- 1100- 30- 200- 0104- 0301	UNRESTRICTED RE,Teachers` Salar,Instruction	5,500	3,500	2,000-
(005770)	01- 0000- 0- 1110- 1000- 1100- 60- 200- 0104- 0301	UNRESTRICTED RE,Teachers` Salar,Instruction	4,500	*	4,500-
(005779)	01- 0000- 0- 1110- 1000- 1100- 10- 100- 0013- 0303	UNRESTRICTED RE,Teachers` Salar,Instruction	500	325	175-
(005787)	01- 0000- 0- 1110- 1000- 1100- 10- 200- 0013- 0303	UNRESTRICTED RE,Teachers` Salar,Instruction	500	325	175-
(005795)	01- 0000- 0- 1110- 1000- 1100- 30- 100- 0000- 0303	UNRESTRICTED RE,Teachers` Salar,Instruction	410	1,587	1,177
(005803)	01- 0000- 0- 1110- 1000- 1100- 30- 200- 0000- 0303	UNRESTRICTED RE,Teachers` Salar,Instruction	410	280	130-
(005811)	01- 0000- 0- 1110- 1000- 1100- 10- 100- 0013- 0403	UNRESTRICTED RE,Teachers` Salar,Instruction	1,000	650	350-
(005819)	01- 0000- 0- 1110- 1000- 1100- 10- 200- 0013- 0403	UNRESTRICTED RE,Teachers` Salar,Instruction	1,000	650	350-
(005827)	01- 0000- 0- 1110- 1000- 1100- 60- 100- 0000- 0405	UNRESTRICTED RE,Teachers` Salar,Instruction	6,000	6,000	
(005835)	01- 0000- 0- 1110- 1000- 1100- 60- 200- 0000- 0405	UNRESTRICTED RE,Teachers` Salar,Instruction	4,000	4,000	
(005859)	01- 0940- 0- 1110- 1000- 1100- 00- 100- 0111- 0201	Supplemental,Teachers` Salar,Instruction	95,740	95,740	
(005870)	01- 0940- 0- 1110- 1000- 1100- 30- 100- 0111- 0201	Supplemental,Teachers` Salar,Instruction	1,230	8,743	7,513
05891)	01- 7435- 0- 1110- 1000- 1100- 00- 100- 0117- 0101	Learning Recov.,Teachers` Salar,Instruction	74,639	74,639	
05947)	01- 0000- 0- 1110- 1000- 1100- 00- 100- 0117- 0207	UNRESTRICTED RE,Teachers` Salar,Instruction	18,660	18,660	

notes Account has an expiration date

\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)

Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(006051)	01-0940-0-1110-1000-1100-00-200-0111-0201	Supplemental,Teachers` Salar,Instruction	13,501	8,174	5,327-
(006133)	01-7435-0-1110-1000-1100-30-100-0117-0101	Learning Recov.,Teachers` Salar,Instruction	1,500	1,205	295-
(006172)	01-6770-0-1110-1000-1100-60-100-0005-0302	AMS FUNDING,Teachers` Salar,Instruction	950	950	
(006180)	01-0940-0-1110-1000-1100-60-100-0111-0201	Supplemental,Teachers` Salar,Instruction	1,000	1,000	
(006236)	01-3010-0-1110-1000-1100-60-200-0110-0101	ESEA: Title I,Teachers` Salar,Instruction		170	170
(006324)	01-0000-0-1110-1000-1100-10-200-0000-0000	UNRESTRICTED RE,Teachers` Salar,Instruction		59,821	59,821
(006380)	01-0940-0-1110-1000-1100-10-100-0111-0201	Supplemental,Teachers` Salar,Instruction		1,000	1,000
(006412)	01-3010-0-1110-1000-1100-10-200-0110-0101	ESEA: Title I,Teachers` Salar,Instruction		491	491
(006521)	01-6500-0-5770-1120-1100-00-000-0000-0000	Special Educati,Teachers` Salar,Spec Ed: Resour	15,884	15,684	200-
(006537)	01-0000-0-1110-1000-1100-00-100-0005-0302	UNRESTRICTED RE,Teachers` Salar,Instruction	4,075	4,025	50-
(006551)	01-2600-0-1110-1000-1100-30-100-0110-0107	ELOP,Teachers` Salar,Instruction	44,100	44,280	180
(006657)	01-0000-0-1110-1000-1100-30-200-0000-0106	UNRESTRICTED RE,Teachers` Salar,Instruction		237	237
(006825)	01-0000-0-1110-1000-1100-10-100-0000-0000	UNRESTRICTED RE,Teachers` Salar,Instruction		6,900	6,900
(006833)	01-0940-0-1110-1000-1100-10-200-0111-0201	Supplemental,Teachers` Salar,Instruction		7,171	7,171
(006841)	01-6500-0-5770-1110-1100-10-200-0000-0000	Special Educati,Teachers` Salar,Spec Ed.: Separ		1,200	1,200
(006881)	01-6500-0-5770-1120-1100-10-100-0000-0000	Special Educati,Teachers` Salar,Spec Ed: Resour		400	400
(006956)	01-7435-0-1110-1000-1100-10-100-0117-0101	Learning Recov.,Teachers` Salar,Instruction		800	800
(006981)	01-0000-0-1110-1000-1100-60-100-0005-0302	UNRESTRICTED RE,Teachers` Salar,Instruction		50	50
(005690)	01-0000-0-1110-3900-1200-00-100-0117-0103	UNRESTRICTED RE,Certificated Pu,Other Pupil Ser	65,374	65,374	
(005698)	01-0000-0-1110-3900-1200-00-200-0117-0103	UNRESTRICTED RE,Certificated Pu,Other Pupil Ser	59,707	59,707	
(005706)	01-6546-0-1110-3900-1200-00-100-0117-0103	SELPA: State MH,Certificated Pu,Other Pupil Ser	21,792	21,792	
(005714)	01-6546-0-1110-3900-1200-00-200-0117-0103	SELPA: State MH,Certificated Pu,Other Pupil Ser	19,903	19,903	
(005900)	01-6546-0-1110-3900-1200-60-100-0117-0103	SELPA: State MH,Certificated Pu,Other Pupil Ser	250	250	
(005908)	01-6546-0-1110-3900-1200-60-200-0117-0103	SELPA: State MH,Certificated Pu,Other Pupil Ser	250	250	
(005916)	01-0000-0-1110-3900-1200-60-100-0117-0103	UNRESTRICTED RE,Certificated Pu,Other Pupil Ser	750	750	
(005924)	01-0000-0-1110-3900-1200-60-200-0117-0103	UNRESTRICTED RE,Certificated Pu,Other Pupil Ser	750	750	
(006364)	01-0000-0-1110-3900-1200-30-200-0117-0103	UNRESTRICTED RE,Certificated Pu,Other Pupil Ser		439	439
(006444)	01-6546-0-1110-3900-1200-30-200-0117-0103	SELPA: State MH,Certificated Pu,Other Pupil Ser		73	73
(000028)	01-0000-0-0000-2700-1300-00-100-0000-0000	UNRESTRICTED RE,Certificated Su,School Administ	128,918	128,918	
(000029)	01-0000-0-0000-2700-1300-00-200-0000-0000	UNRESTRICTED RE,Certificated Su,School Administ	145,051	141,086	3,965-
00100)	01-0000-0-0000-7150-1300-00-000-0000-0000	UNRESTRICTED RE,Certificated Su,Superintendent	136,844	132,879	3,965-
03625)	01-6500-0-5770-3140-1900-00-100-0000-0000	Special Educati,Other Certifica,Health Services	79,395	82,544	3,149

notes Account has an expiration date

\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SO- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(003633)	01- 6500- 0- 5770- 3140- 1900- 00- 200- 0000- 0000	Special Educati,Other Certifica,Health Services	42,751	44,447	1,696
(003641)	01- 6500- 0- 5770- 3140- 1900- 60- 100- 0000- 0000	Special Educati,Other Certifica,Health Services	650	2,750	2,100
(003649)	01- 6500- 0- 5770- 3140- 1900- 60- 200- 0000- 0000	Special Educati,Other Certifica,Health Services	350	750	400
(006492)	01- 6500- 0- 5770- 3900- 1900- 00- 000- 0000- 0000	Special Educati,Other Certifica,Other Pupil Ser	103,996	103,996	
(000301)	01- 3310- 0- 5770- 1130- 2100- 00- 100- 0000- 0000	Spec Ed - PL101,Instructional A,Spec. Ed: Suppl	56,604	59,837	3,233
(000302)	01- 3310- 0- 5770- 1130- 2100- 00- 200- 0000- 0000	Spec Ed - PL101,Instructional A,Spec. Ed: Suppl	66,471	52,044	14,427-
(000404)	01- 6500- 0- 5770- 1130- 2100- 00- 100- 0000- 0000	Special Educati,Instructional A,Spec. Ed: Suppl	61,796	61,796	
(000405)	01- 6500- 0- 5770- 1130- 2100- 00- 200- 0000- 0000	Special Educati,Instructional A,Spec. Ed: Suppl	63,901	63,901	
(002123)	01- 0000- 0- 1110- 1000- 2100- 00- 100- 0000- 0000	UNRESTRICTED RE,Instructional A,Instruction	45,318	42,823	2,495-
(004970)	01- 0000- 0- 1110- 1000- 2100- 60- 200- 0104- 0003	UNRESTRICTED RE,Instructional A,Instruction		6,000	6,000
(005730)	01- 0940- 0- 1110- 1000- 2100- 00- 100- 0111- 0201	Supplemental,Instructional A,Instruction	24,483	24,483	
(005738)	01- 0940- 0- 1110- 1000- 2100- 00- 100- 0111- 0207	Supplemental,Instructional A,Instruction	27,269	27,269	
(005879)	01- 0940- 0- 1110- 1000- 2100- 30- 100- 0111- 0201	Supplemental,Instructional A,Instruction	400	497	97
(006372)	01- 0940- 0- 1110- 1000- 2100- 10- 100- 0111- 0207	Supplemental,Instructional A,Instruction		3,892	3,892
(006578)	01- 0000- 0- 1110- 1000- 2100- 30- 100- 0000- 0111	UNRESTRICTED RE,Instructional A,Instruction	573	600	27
(006586)	01- 0000- 0- 5770- 1130- 2100- 30- 200- 0000- 0111	UNRESTRICTED RE,Instructional A,Spec. Ed: Suppl	410	450	40
(006594)	01- 0000- 0- 5770- 1130- 2100- 30- 100- 0000- 0111	UNRESTRICTED RE,Instructional A,Spec. Ed: Suppl	706	750	44
(006721)	01- 0940- 0- 1110- 1000- 2100- 30- 100- 0111- 0207	Supplemental,Instructional A,Instruction		169	169
(006737)	01- 3310- 0- 5770- 1130- 2100- 30- 100- 0000- 0000	Spec Ed - PL101,Instructional A,Spec. Ed: Suppl		564	564
(006745)	01- 3310- 0- 5770- 1130- 2100- 30- 200- 0000- 0000	Spec Ed - PL101,Instructional A,Spec. Ed: Suppl		3,239	3,239
(006753)	01- 6500- 0- 5770- 1130- 2100- 30- 200- 0000- 0000	Special Educati,Instructional A,Spec. Ed: Suppl		1,269	1,269
(006849)	01- 6500- 0- 5770- 1130- 2100- 10- 100- 0000- 0000	Special Educati,Instructional A,Spec. Ed: Suppl		4,802	4,802
(006913)	01- 6500- 0- 5770- 1130- 2100- 50- 200- 0000- 0000	Special Educati,Instructional A,Spec. Ed: Suppl		596	596
(006921)	01- 3310- 0- 5770- 1130- 2100- 50- 100- 0000- 0000	Spec Ed - PL101,Instructional A,Spec. Ed: Suppl		9	9
(006929)	01- 6500- 0- 5770- 1130- 2100- 50- 100- 0000- 0000	Special Educati,Instructional A,Spec. Ed: Suppl		50	50
(006937)	01- 6500- 0- 5770- 1130- 2100- 30- 100- 0000- 0000	Special Educati,Instructional A,Spec. Ed: Suppl		976	976
(000069)	01- 0000- 0- 0000- 3140- 2200- 00- 100- 0000- 0000	UNRESTRICTED RE,Classified Supp,Health Services	12,914	15,109	2,195
(000070)	01- 0000- 0- 0000- 3140- 2200- 00- 200- 0000- 0000	UNRESTRICTED RE,Classified Supp,Health Services	19,260	19,260	
(000146)	01- 0000- 0- 0000- 8100- 2200- 00- 000- 0000- 0000	UNRESTRICTED RE,Classified Supp,Plant Maintenanc	7,838	7,569	269-
(000147)	01- 0000- 0- 0000- 8100- 2200- 00- 100- 0000- 0000	UNRESTRICTED RE,Classified Supp,Plant Maintenanc	19,718	19,718	
00148)	01- 0000- 0- 0000- 8100- 2200- 00- 100- 0022- 0000	UNRESTRICTED RE,Classified Supp,Plant Maintenanc		2,605	2,605
00150)	01- 0000- 0- 0000- 8100- 2200- 00- 200- 0000- 0000	UNRESTRICTED RE,Classified Supp,Plant Maintenanc	19,403	19,917	514

notes Account has an expiration date

\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SO- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(000572)	01- 8150- 0- 0000- 8100- 2200- 00- 100- 0000- 0000	Ongoing & Major, Classified Supp, Plant Mainten	149,094	148,556	538-
(000573)	01- 8150- 0- 0000- 8100- 2200- 00- 200- 0000- 0000	Ongoing & Major, Classified Supp, Plant Mainten	101,943	103,440	1,497
(001122)	01- 8150- 0- 0000- 8100- 2200- 50- 100- 0000- 0000	Ongoing & Major, Classified Supp, Plant Mainten		1,808	1,808
(001140)	01- 8150- 0- 0000- 8100- 2200- 50- 200- 0000- 0000	Ongoing & Major, Classified Supp, Plant Mainten		2,235	2,235
(001158)	01- 0000- 0- 0000- 3140- 2200- 50- 200- 0000- 0000	UNRESTRICTED RE, Classified Supp, Health Services		502	502
(001490)	01- 8150- 0- 0000- 8100- 2200- 60- 100- 0000- 0000	Ongoing & Major, Classified Supp, Plant Mainten	2,000	2,584	584
(001499)	01- 8150- 0- 0000- 8100- 2200- 60- 200- 0000- 0000	Ongoing & Major, Classified Supp, Plant Mainten	1,000	1,584	584
(001553)	01- 0000- 0- 0000- 8100- 2200- 60- 100- 0000- 0000	UNRESTRICTED RE, Classified Supp, Plant Mainten	469	469	
(001562)	01- 0000- 0- 0000- 8100- 2200- 60- 200- 0000- 0000	UNRESTRICTED RE, Classified Supp, Plant Mainten	469	469	
(001671)	01- 0960- 0- 0000- 3600- 2200- 00- 000- 0000- 0000	Add ons, Classified Supp, Pupil Transport	117,641	125,496	7,855
(001702)	01- 9010- 0- 1110- 2420- 2200- 00- 100- 0000- 0000	Other Local, Classified Supp, Instructional M	20,050	20,050	
(002216)	01- 8150- 0- 0000- 8100- 2200- 00- 000- 0000- 0000	Ongoing & Major, Classified Supp, Plant Mainten	64,578	65,607	1,029
(003297)	01- 8150- 0- 0000- 8100- 2200- 60- 000- 0000- 0000	Ongoing & Major, Classified Supp, Plant Mainten	1,000	1,000	
(006404)	01- 0960- 0- 0000- 3600- 2200- 50- 000- 0000- 0000	Add ons, Classified Supp, Pupil Transport		8,583	8,583
(006468)	01- 8150- 0- 0000- 8100- 2200- 50- 000- 0000- 0000	Ongoing & Major, Classified Supp, Plant Mainten		6,692	6,692
(006689)	01- 0000- 0- 0000- 3140- 2200- 10- 100- 0000- 0000	UNRESTRICTED RE, Classified Supp, Health Services		1,590	1,590
(006697)	01- 0000- 0- 0000- 3140- 2200- 30- 100- 0000- 0000	UNRESTRICTED RE, Classified Supp, Health Services		517	517
(006729)	01- 0960- 0- 0000- 3600- 2200- 10- 000- 0000- 0000	Add ons, Classified Supp, Pupil Transport		2,961	2,961
(006761)	01- 8150- 0- 0000- 8100- 2200- 30- 100- 0000- 0000	Ongoing & Major, Classified Supp, Plant Mainten		763	763
(006769)	01- 9010- 0- 1110- 2420- 2200- 30- 100- 0000- 0000	Other Local, Classified Supp, Instructional M		200	200
(006964)	01- 0960- 0- 0000- 3600- 2200- 30- 000- 0000- 0000	Add ons, Classified Supp, Pupil Transport		561	561
(006972)	01- 0000- 0- 0000- 8100- 2200- 10- 100- 0022- 0000	UNRESTRICTED RE, Classified Supp, Plant Mainten		1,352	1,352
(000101)	01- 0000- 0- 0000- 7150- 2300- 30- 000- 0000- 0000	UNRESTRICTED RE, Classified Supe, Superintendent	68,628	55,039	13,589-
(000120)	01- 0000- 0- 0000- 7200- 2300- 00- 000- 0000- 0000	UNRESTRICTED RE, Classified Supe, Other General A	257,958	327,360	69,402
(000121)	01- 0000- 0- 0000- 7200- 2300- 30- 000- 0000- 0000	UNRESTRICTED RE, Classified Supe, Other General A	160,626	140,318	20,308-
(005590)	01- 0000- 0- 0000- 7110- 2300- 30- 000- 0000- 0000	UNRESTRICTED RE, Classified Supe, Board	10,222	10,222	
(000031)	01- 0000- 0- 0000- 2700- 2400- 00- 100- 0000- 0000	UNRESTRICTED RE, Clerical & Offi, School Administ	62,720	62,720	
(000032)	01- 0000- 0- 0000- 2700- 2400- 00- 200- 0000- 0000	UNRESTRICTED RE, Clerical & Offi, School Administ	58,778	58,778	
(000122)	01- 0000- 0- 0000- 7200- 2400- 00- 000- 0000- 0000	UNRESTRICTED RE, Clerical & Offi, Other General A	53,418	53,696	278
(001571)	01- 0000- 0- 0000- 2700- 2400- 60- 100- 0000- 0000	UNRESTRICTED RE, Clerical & Offi, School Administ	1,001	1,001	
06665)	01- 0000- 0- 0000- 2700- 2400- 10- 100- 0000- 0000	UNRESTRICTED RE, Clerical & Offi, School Administ		4,151	4,151
06673)	01- 0000- 0- 0000- 2700- 2400- 10- 200- 0000- 0000	UNRESTRICTED RE, Clerical & Offi, School Administ		3,305	3,305

notes Account has an expiration date

\* denotes Account is missing

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Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SO- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(006681)	01- 0000- 0- 0000- 2700- 2400- 50- 100- 0000- 0000	UNRESTRICTED RE,Clerical & Offi,School Administ		425	425
(006889)	01- 0000- 0- 0000- 2700- 2400- 50- 200- 0000- 0000	UNRESTRICTED RE,Clerical & Offi,School Administ		253	253
(006897)	01- 0000- 0- 0000- 7200- 2400- 50- 000- 0000- 0000	UNRESTRICTED RE,Clerical & Offi,Other General A		338	338
(000085)	01- 0000- 0- 0000- 3900- 2900- 00- 100- 0000- 0000	UNRESTRICTED RE,Other Classifie,Other Pupil Ser	97,064	87,441	9,623-
(000086)	01- 0000- 0- 0000- 3900- 2900- 00- 200- 0000- 0000	UNRESTRICTED RE,Other Classifie,Other Pupil Ser	32,422	26,357	6,065-
(003366)	01- 6500- 0- 5770- 3140- 2900- 00- 100- 0000- 0000	Special Educati,Other Classifie,Health Services	54,966	54,966	
(003374)	01- 6500- 0- 5770- 3140- 2900- 00- 200- 0000- 0000	Special Educati,Other Classifie,Health Services	28,316	28,316	
(003398)	01- 6500- 0- 5770- 3900- 2900- 00- 100- 0000- 0000	Special Educati,Other Classifie,Other Pupil Ser		747	747
(004461)	01- 0000- 0- 1110- 1000- 2900- 00- 000- 0000- 0000	UNRESTRICTED RE,Other Classifie,Instruction	35,886	73,398	37,512
(006106)	01- 0000- 0- 1110- 1000- 2900- 60- 000- 0000- 0000	UNRESTRICTED RE,Other Classifie,Instruction		557	557
(006308)	01- 0000- 0- 0000- 3900- 2900- 50- 100- 0000- 0000	UNRESTRICTED RE,Other Classifie,Other Pupil Ser		394	394
(006705)	01- 0000- 0- 0000- 3900- 2900- 30- 100- 0000- 0000	UNRESTRICTED RE,Other Classifie,Other Pupil Ser		4,222	4,222
(006713)	01- 0000- 0- 0000- 3900- 2900- 30- 200- 0000- 0000	UNRESTRICTED RE,Other Classifie,Other Pupil Ser		1,274	1,274
(006817)	01- 0000- 0- 0000- 3900- 2900- 10- 100- 0000- 0000	UNRESTRICTED RE,Other Classifie,Other Pupil Ser		7,235	7,235
(006873)	01- 0000- 0- 0000- 3900- 2900- 10- 200- 0000- 0000	UNRESTRICTED RE,Other Classifie,Other Pupil Ser		233	233
(006905)	01- 0000- 0- 0000- 3900- 2900- 50- 200- 0000- 0000	UNRESTRICTED RE,Other Classifie,Other Pupil Ser		15	15
(000033)	01- 0000- 0- 0000- 2700- 3101- 00- 100- 0000- 0000	UNRESTRICTED RE,State Teachers`,School Administ	24,624	24,624	
(000034)	01- 0000- 0- 0000- 2700- 3101- 00- 200- 0000- 0000	UNRESTRICTED RE,State Teachers`,School Administ	27,705	26,948	757-
(000102)	01- 0000- 0- 0000- 7150- 3101- 00- 000- 0000- 0000	UNRESTRICTED RE,State Teachers`,Superintendent	24,992	24,234	758-
(000233)	01- 0000- 0- 1110- 1000- 3101- 00- 100- 0000- 0000	UNRESTRICTED RE,State Teachers`,Instruction	282,220	262,893	19,327-
(000235)	01- 0000- 0- 1110- 1000- 3101- 00- 200- 0000- 0000	UNRESTRICTED RE,State Teachers`,Instruction	210,387	184,960	25,427-
(000374)	01- 6500- 0- 5770- 1110- 3101- 00- 100- 0000- 0000	Special Educati,State Teachers`,Spec Ed.: Separ	14,582	14,582	
(000375)	01- 6500- 0- 5770- 1110- 3101- 00- 200- 0000- 0000	Special Educati,State Teachers`,Spec Ed.: Separ	14,582	14,582	
(000391)	01- 6500- 0- 5770- 1120- 3101- 00- 100- 0000- 0000	Special Educati,State Teachers`,Spec Ed: Resour	14,187	11,827	2,360-
(000392)	01- 6500- 0- 5770- 1120- 3101- 00- 200- 0000- 0000	Special Educati,State Teachers`,Spec Ed: Resour	15,169	12,575	2,594-
(000446)	01- 6500- 0- 5770- 3900- 3101- 00- 000- 0000- 0000	Special Educati,State Teachers`,Other Pupil Ser	19,864	19,864	
(000978)	01- 0000- 0- 1110- 1000- 3101- 10- 100- 0013- 0000	UNRESTRICTED RE,State Teachers`,Instruction	28,501	36,205	7,704
(000982)	01- 0000- 0- 1110- 1000- 3101- 10- 200- 0013- 0000	UNRESTRICTED RE,State Teachers`,Instruction	18,362	4,298	14,064-
(001230)	01- 0000- 0- 1110- 1000- 3101- 60- 100- 0000- 0000	UNRESTRICTED RE,State Teachers`,Instruction	2,579	5,836	3,257
(001232)	01- 0000- 0- 1110- 1000- 3101- 60- 200- 0000- 0000	UNRESTRICTED RE,State Teachers`,Instruction	2,770	3,559	789
01240)	01- 6500- 0- 5770- 1120- 3101- 60- 100- 0000- 0000	Special Educati,State Teachers`,Spec Ed: Resour	650	955	305
01244)	01- 6500- 0- 5770- 1120- 3101- 60- 200- 0000- 0000	Special Educati,State Teachers`,Spec Ed: Resour	2,865	191	2,674-

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Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SO- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(001416)	01- 0000- 0- 1110- 1000- 3101- 30- 200- 0002- 0000	UNRESTRICTED RE,State Teachers`,Instruction	1,528	1,017	511-
(001804)	01- 6500- 0- 5770- 1110- 3101- 60- 200- 0000- 0000	Special Educati,State Teachers`,Spec Ed.: Separ	1,051	*	1,051-
(002043)	01- 6500- 0- 5770- 1110- 3101- 10- 100- 0013- 0000	Special Educati,State Teachers`,Spec Ed.: Separ	3,278	898	2,380-
(002050)	01- 6500- 0- 5770- 1120- 3101- 10- 100- 0013- 0000	Special Educati,State Teachers`,Spec Ed: Resour	3,152	994	2,158-
(002057)	01- 6500- 0- 5770- 1120- 3101- 10- 200- 0013- 0000	Special Educati,State Teachers`,Spec Ed: Resour	6,213	7,664	1,451
(002141)	01- 6500- 0- 5770- 1110- 3101- 10- 200- 0013- 0000	Special Educati,State Teachers`,Spec Ed.: Separ	3,104	573	2,531-
(002415)	01- 0000- 0- 1110- 1000- 3101- 30- 200- 0003- 0000	UNRESTRICTED RE,State Teachers`,Instruction	1,910	653	1,257-
(002869)	01- 7690- 0- 1110- 1000- 3101- 00- 000- 0000- 0000	STRS on Behalf,State Teachers`,Instruction	399,312	399,312	
(002892)	01- 3010- 0- 1110- 1000- 3101- 10- 200- 0110- 0001	ESEA: Title I,State Teachers`,Instruction	724	306	418-
(002903)	01- 0000- 0- 1110- 1000- 3101- 30- 200- 0000- 0000	UNRESTRICTED RE,State Teachers`,Instruction	955	462	493-
(003090)	01- 0000- 0- 1110- 1000- 3101- 60- 100- 0000- 0004	UNRESTRICTED RE,State Teachers`,Instruction		860	860
(003099)	01- 0000- 0- 1110- 1000- 3101- 60- 200- 0000- 0004	UNRESTRICTED RE,State Teachers`,Instruction		573	573
(003318)	01- 3010- 0- 1110- 1000- 3101- 10- 100- 0110- 0001	ESEA: Title I,State Teachers`,Instruction	636	230	406-
(003536)	01- 0940- 0- 1110- 1000- 3101- 10- 100- 0111- 0002	Supplemental,State Teachers`,Instruction	382	191	191-
(003537)	01- 0940- 0- 1110- 1000- 3101- 10- 200- 0111- 0002	Supplemental,State Teachers`,Instruction	688	841	153
(003626)	01- 6500- 0- 5770- 3140- 3101- 00- 100- 0000- 0000	Special Educati,State Teachers`,Health Services	15,165	15,766	601
(003634)	01- 6500- 0- 5770- 3140- 3101- 00- 200- 0000- 0000	Special Educati,State Teachers`,Health Services	8,166	8,490	324
(003642)	01- 6500- 0- 5770- 3140- 3101- 60- 100- 0000- 0000	Special Educati,State Teachers`,Health Services	125	526	401
(003650)	01- 6500- 0- 5770- 3140- 3101- 60- 200- 0000- 0000	Special Educati,State Teachers`,Health Services	67	144	77
(004700)	01- 6500- 0- 5770- 1110- 3101- 30- 200- 0000- 0000	Special Educati,State Teachers`,Spec Ed.: Separ	144	96	48-
(004781)	01- 6266- 0- 1110- 1000- 3101- 60- 100- 0042- 0000	Ed Effect 21-22,State Teachers`,Instruction	1,528	2,101	573
(004789)	01- 6266- 0- 1110- 1000- 3101- 60- 200- 0042- 0000	Ed Effect 21-22,State Teachers`,Instruction	1,910	1,146	764-
(004979)	01- 0000- 0- 1110- 1000- 3101- 60- 200- 0104- 0003	UNRESTRICTED RE,State Teachers`,Instruction		1,146	1,146
(005092)	01- 0000- 0- 1110- 1000- 3101- 30- 100- 0000- 0000	UNRESTRICTED RE,State Teachers`,Instruction	1,146	3,838	2,692
(005100)	01- 6500- 0- 5770- 1120- 3101- 30- 100- 0000- 0000	Special Educati,State Teachers`,Spec Ed: Resour	144	96	48-
(005627)	01- 6770- 0- 1110- 1000- 3101- 00- 100- 0005- 0302	AMS FUNDING,State Teachers`,Instruction	14,604	14,604	
(005667)	01- 3010- 0- 1110- 1000- 3101- 00- 200- 0110- 0101	ESEA: Title I,State Teachers`,Instruction	7,569	6,104	1,465-
(005675)	01- 7435- 0- 1110- 1000- 3101- 60- 100- 0110- 0102	Learning Recov.,State Teachers`,Instruction	2,579	5,062	2,483
(005683)	01- 7435- 0- 1110- 1000- 3101- 60- 200- 0110- 0102	Learning Recov.,State Teachers`,Instruction	2,579	2,483	96-
(005691)	01- 0000- 0- 1110- 3900- 3101- 00- 100- 0117- 0103	UNRESTRICTED RE,State Teachers`,Other Pupil Ser	12,487	12,487	
05699)	01- 0000- 0- 1110- 3900- 3101- 00- 200- 0117- 0103	UNRESTRICTED RE,State Teachers`,Other Pupil Ser	11,404	11,404	
05707)	01- 6546- 0- 1110- 3900- 3101- 00- 100- 0117- 0103	SELPA: State MH,State Teachers`,Other Pupil Ser	4,163	4,163	

notes Account has an expiration date

\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(005715)	01- 6546- 0- 1110- 3900- 3101- 00- 200- 0117- 0103	SELPA: State MH,State Teachers`,Other Pupil Ser	3,802	3,802	
(005723)	01- 0000- 0- 1110- 1000- 3101- 30- 200- 0117- 0106	UNRESTRICTED RE,State Teachers`,Instruction	79	54	25-
(005755)	01- 0000- 0- 1110- 1000- 3101- 30- 100- 0104- 0301	UNRESTRICTED RE,State Teachers`,Instruction	621	230	391-
(005763)	01- 0000- 0- 1110- 1000- 3101- 30- 200- 0104- 0301	UNRESTRICTED RE,State Teachers`,Instruction	1,051	669	382-
(005771)	01- 0000- 0- 1110- 1000- 3101- 60- 200- 0104- 0301	UNRESTRICTED RE,State Teachers`,Instruction	860	*	860-
(005780)	01- 0000- 0- 1110- 1000- 3101- 10- 100- 0013- 0303	UNRESTRICTED RE,State Teachers`,Instruction	96	63	33-
(005788)	01- 0000- 0- 1110- 1000- 3101- 10- 200- 0013- 0303	UNRESTRICTED RE,State Teachers`,Instruction	96	159	63
(005796)	01- 0000- 0- 1110- 1000- 3101- 30- 100- 0000- 0303	UNRESTRICTED RE,State Teachers`,Instruction	79	304	225
(005804)	01- 0000- 0- 1110- 1000- 3101- 30- 200- 0000- 0303	UNRESTRICTED RE,State Teachers`,Instruction	79	54	25-
(005812)	01- 0000- 0- 1110- 1000- 3101- 10- 100- 0013- 0403	UNRESTRICTED RE,State Teachers`,Instruction	191	125	66-
(005820)	01- 0000- 0- 1110- 1000- 3101- 10- 200- 0013- 0403	UNRESTRICTED RE,State Teachers`,Instruction	191	125	66-
(005828)	01- 0000- 0- 1110- 1000- 3101- 60- 100- 0000- 0405	UNRESTRICTED RE,State Teachers`,Instruction	1,146	1,146	
(005836)	01- 0000- 0- 1110- 1000- 3101- 60- 200- 0000- 0405	UNRESTRICTED RE,State Teachers`,Instruction	764	764	
(005860)	01- 0940- 0- 1110- 1000- 3101- 00- 100- 0111- 0201	Supplemental,State Teachers`,Instruction	18,287	18,287	
(005871)	01- 0940- 0- 1110- 1000- 3101- 30- 100- 0111- 0201	Supplemental,State Teachers`,Instruction	235	1,670	1,435
(005892)	01- 7435- 0- 1110- 1000- 3101- 00- 100- 0117- 0101	Learning Recov.,State Teachers`,Instruction	14,257	14,257	
(005901)	01- 6546- 0- 1110- 3900- 3101- 60- 100- 0117- 0103	SELPA: State MH,State Teachers`,Other Pupil Ser	48	48	
(005917)	01- 0000- 0- 1110- 3900- 3101- 60- 100- 0117- 0103	UNRESTRICTED RE,State Teachers`,Other Pupil Ser	144	144	
(005948)	01- 0000- 0- 1110- 1000- 3101- 00- 100- 0117- 0207	UNRESTRICTED RE,State Teachers`,Instruction	3,565	3,565	
(006052)	01- 0940- 0- 1110- 1000- 3101- 00- 200- 0111- 0201	Supplemental,State Teachers`,Instruction	2,579	1,562	1,017-
(006134)	01- 7435- 0- 1110- 1000- 3101- 30- 100- 0117- 0101	Learning Recov.,State Teachers`,Instruction	287	231	56-
(006173)	01- 6770- 0- 1110- 1000- 3101- 60- 100- 0005- 0302	AMS FUNDING,State Teachers`,Instruction	182	364	182
(006181)	01- 0940- 0- 1110- 1000- 3101- 60- 100- 0111- 0201	Supplemental,State Teachers`,Instruction	191	191	
(006325)	01- 0000- 0- 1110- 1000- 3101- 10- 200- 0000- 0000	UNRESTRICTED RE,State Teachers`,Instruction		11,178	11,178
(006365)	01- 0000- 0- 1110- 3900- 3101- 30- 200- 0117- 0103	UNRESTRICTED RE,State Teachers`,Other Pupil Ser		84	84
(006381)	01- 0940- 0- 1110- 1000- 3101- 10- 100- 0111- 0201	Supplemental,State Teachers`,Instruction		153	153
(006413)	01- 3010- 0- 1110- 1000- 3101- 10- 200- 0110- 0101	ESEA: Title I,State Teachers`,Instruction		81	81
(006445)	01- 6546- 0- 1110- 3900- 3101- 30- 200- 0117- 0103	SELPA: State MH,State Teachers`,Other Pupil Ser		14	14
(006522)	01- 6500- 0- 5770- 1120- 3101- 00- 000- 0000- 0000	Special Educati,State Teachers`,Spec Ed: Resour	3,034	2,996	38-
(006538)	01- 0000- 0- 1110- 1000- 3101- 00- 100- 0005- 0302	UNRESTRICTED RE,State Teachers`,Instruction	779	769	10-
06552)	01- 2600- 0- 1110- 1000- 3101- 30- 100- 0110- 0107	ELOP,State Teachers`,Instruction	8,424	8,458	34
06658)	01- 0000- 0- 1110- 1000- 3101- 30- 200- 0000- 0106	UNRESTRICTED RE,State Teachers`,Instruction		46	46

notes Account has an expiration date

\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(006826)	01- 0000- 0- 1110- 1000- 3101- 10- 100- 0000- 0000	UNRESTRICTED RE,State Teachers`,Instruction		1,280	1,280
(006834)	01- 0940- 0- 1110- 1000- 3101- 10- 200- 0111- 0201	Supplemental,State Teachers`,Instruction		1,364	1,364
(006842)	01- 6500- 0- 5770- 1110- 3101- 10- 200- 0000- 0000	Special Educati,State Teachers`,Spec Ed.: Separ		153	153
(006882)	01- 6500- 0- 5770- 1120- 3101- 10- 100- 0000- 0000	Special Educati,State Teachers`,Spec Ed: Resour		58	58
(006957)	01- 7435- 0- 1110- 1000- 3101- 10- 100- 0117- 0101	Learning Recov.,State Teachers`,Instruction		153	153
(006982)	01- 0000- 0- 1110- 1000- 3101- 60- 100- 0005- 0302	UNRESTRICTED RE,State Teachers`,Instruction		10	10
(006945)	01- 0000- 0- 0000- 3900- 3102- 10- 100- 0000- 0000	UNRESTRICTED RE,State Teachers`,Other Pupil Ser		476	476
(006946)	01- 6500- 0- 5770- 1130- 3102- 10- 100- 0000- 0000	Special Educati,State Teachers`,Spec. Ed: Suppl		155	155
(006980)	01- 0000- 0- 0000- 3900- 3102- 30- 100- 0000- 0000	UNRESTRICTED RE,State Teachers`,Other Pupil Ser		39	39
(001341)	01- 0000- 0- 1110- 1000- 3201- 00- 100- 0000- 0000	UNRESTRICTED RE,Public Employee,Instruction	30,379	30,296	83-
(001343)	01- 0000- 0- 1110- 1000- 3201- 00- 200- 0000- 0000	UNRESTRICTED RE,Public Employee,Instruction	14,635	16,025	1,390
(001365)	01- 0000- 0- 1110- 1000- 3201- 10- 200- 0013- 0000	UNRESTRICTED RE,Public Employee,Instruction	34	161	127
(000035)	01- 0000- 0- 0000- 2700- 3202- 00- 100- 0000- 0000	UNRESTRICTED RE,Public Employee,School Adminis	14,758	14,758	
(000036)	01- 0000- 0- 0000- 2700- 3202- 00- 200- 0000- 0000	UNRESTRICTED RE,Public Employee,School Adminis	14,651	14,651	
(000123)	01- 0000- 0- 0000- 7200- 3202- 00- 000- 0000- 0000	UNRESTRICTED RE,Public Employee,Other General /	83,480	101,112	17,632
(000152)	01- 0000- 0- 0000- 8100- 3202- 00- 000- 0000- 0000	UNRESTRICTED RE,Public Employee,Plant Maintenar	2,102	2,030	72-
(000153)	01- 0000- 0- 0000- 8100- 3202- 00- 100- 0000- 0000	UNRESTRICTED RE,Public Employee,Plant Maintenar	5,287	5,287	
(000303)	01- 3310- 0- 5770- 1130- 3202- 00- 100- 0000- 0000	Spec Ed - PL101,Public Employee,Spec. Ed: Suppl	15,176	16,043	867
(000304)	01- 3310- 0- 5770- 1130- 3202- 00- 200- 0000- 0000	Spec Ed - PL101,Public Employee,Spec. Ed: Suppl	17,821	13,953	3,868-
(000406)	01- 6500- 0- 5770- 1130- 3202- 00- 100- 0000- 0000	Special Educati,Public Employee,Spec. Ed: Suppl	16,568	16,568	
(000407)	01- 6500- 0- 5770- 1130- 3202- 00- 200- 0000- 0000	Special Educati,Public Employee,Spec. Ed: Suppl	17,132	17,132	
(000576)	01- 8150- 0- 0000- 8100- 3202- 00- 100- 0000- 0000	Ongoing & Major,Public Employee,Plant Maintenan	39,972	39,307	665-
(000577)	01- 8150- 0- 0000- 8100- 3202- 00- 200- 0000- 0000	Ongoing & Major,Public Employee,Plant Maintenan	27,331	27,331	
(000732)	01- 0000- 0- 0000- 3900- 3202- 00- 100- 0000- 0000	UNRESTRICTED RE,Public Employee,Other Pupil Ser	16,074	15,111	963-
(000733)	01- 0000- 0- 0000- 3900- 3202- 00- 200- 0000- 0000	UNRESTRICTED RE,Public Employee,Other Pupil Ser	3,268	2,932	336-
(000858)	01- 0000- 0- 0000- 8100- 3202- 00- 100- 0022- 0000	UNRESTRICTED RE,Public Employee,Plant Maintenar		699	699
(000929)	01- 0000- 0- 0000- 7150- 3202- 30- 000- 0000- 0000	UNRESTRICTED RE,Public Employee,Superintendent	18,411	11,850	6,561-
(000935)	01- 0000- 0- 0000- 7200- 3202- 30- 000- 0000- 0000	UNRESTRICTED RE,Public Employee,Other General /	43,076	36,514	6,562-
(001123)	01- 8150- 0- 0000- 8100- 3202- 50- 100- 0000- 0000	Ongoing & Major,Public Employee,Plant Maintenan		322	322
(001141)	01- 8150- 0- 0000- 8100- 3202- 50- 200- 0000- 0000	Ongoing & Major,Public Employee,Plant Maintenan		403	403
01159)	01- 0000- 0- 0000- 3140- 3202- 50- 200- 0000- 0000	UNRESTRICTED RE,Public Employee,Health Services		121	121
01329)	01- 0000- 0- 0000- 3140- 3202- 00- 200- 0000- 0000	UNRESTRICTED RE,Public Employee,Health Services	5,164	5,164	

notes Account has an expiration date

\* denotes Account is missing

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Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SO- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(001491)	01- 8150- 0- 0000- 8100- 3202- 60- 100- 0000- 0000	Ongoing & Major,Public Employee,Plant Mainten	537	693	156
(001500)	01- 8150- 0- 0000- 8100- 3202- 60- 200- 0000- 0000	Ongoing & Major,Public Employee,Plant Mainten	269	425	156
(001554)	01- 0000- 0- 0000- 8100- 3202- 60- 100- 0000- 0000	UNRESTRICTED RE,Public Employee,Plant Mainten	126	126	
(001572)	01- 0000- 0- 0000- 2700- 3202- 60- 100- 0000- 0000	UNRESTRICTED RE,Public Employee,School Adminis	269	269	
(001673)	01- 0960- 0- 0000- 3600- 3202- 00- 000- 0000- 0000	Add ons,Public Employee,Pupil Transport	31,540	32,605	1,065
(001703)	01- 9010- 0- 1110- 2420- 3202- 00- 100- 0000- 0000	Other Local,Public Employee,Instructional M	5,376	5,376	
(002124)	01- 0000- 0- 1110- 1000- 3202- 00- 100- 0000- 0000	UNRESTRICTED RE,Public Employee,Instruction	12,150	11,481	669-
(002217)	01- 8150- 0- 0000- 8100- 3202- 00- 000- 0000- 0000	Ongoing & Major,Public Employee,Plant Mainten	17,314	17,314	
(003298)	01- 8150- 0- 0000- 8100- 3202- 60- 000- 0000- 0000	Ongoing & Major,Public Employee,Plant Mainten	269	269	
(003367)	01- 6500- 0- 5770- 3140- 3202- 00- 100- 0000- 0000	Special Educati,Public Employee,Health Services	14,737	14,737	
(003375)	01- 6500- 0- 5770- 3140- 3202- 00- 200- 0000- 0000	Special Educati,Public Employee,Health Services	7,592	7,592	
(003399)	01- 6500- 0- 5770- 3900- 3202- 00- 100- 0000- 0000	Special Educati,Public Employee,Other Pupil Ser		201	201
(003686)	01- 0000- 0- 1110- 1000- 3202- 00- 000- 0000- 0000	UNRESTRICTED RE,Public Employee,Instruction	9,621	10,057	436
(004971)	01- 0000- 0- 1110- 1000- 3202- 60- 200- 0104- 0003	UNRESTRICTED RE,Public Employee,Instruction		805	805
(005591)	01- 0000- 0- 0000- 7110- 3202- 30- 000- 0000- 0000	UNRESTRICTED RE,Public Employee,Board	2,741	2,741	
(005731)	01- 0940- 0- 1110- 1000- 3202- 00- 100- 0111- 0201	Supplemental,Public Employee,Instruction	6,564	6,564	
(005739)	01- 0940- 0- 1110- 1000- 3202- 00- 100- 0111- 0207	Supplemental,Public Employee,Instruction	7,311	7,311	
(005880)	01- 0940- 0- 1110- 1000- 3202- 30- 100- 0111- 0201	Supplemental,Public Employee,Instruction	108	134	26
(006107)	01- 0000- 0- 1110- 1000- 3202- 60- 000- 0000- 0000	UNRESTRICTED RE,Public Employee,Instruction		150	150
(006309)	01- 0000- 0- 0000- 3900- 3202- 50- 100- 0000- 0000	UNRESTRICTED RE,Public Employee,Other Pupil Ser		81	81
(006373)	01- 0940- 0- 1110- 1000- 3202- 10- 100- 0111- 0207	Supplemental,Public Employee,Instruction		8	8
(006405)	01- 0960- 0- 0000- 3600- 3202- 50- 000- 0000- 0000	Add ons,Public Employee,Pupil Transport		1,743	1,743
(006469)	01- 8150- 0- 0000- 8100- 3202- 50- 000- 0000- 0000	Ongoing & Major,Public Employee,Plant Mainten		1,234	1,234
(006563)	01- 0000- 0- 5770- 1130- 3202- 30- 100- 0000- 0111	UNRESTRICTED RE,Public Employee,Spec. Ed: Supp	190	202	12
(006579)	01- 0000- 0- 1110- 1000- 3202- 30- 100- 0000- 0111	UNRESTRICTED RE,Public Employee,Instruction	154	161	7
(006587)	01- 0000- 0- 5770- 1130- 3202- 30- 200- 0000- 0111	UNRESTRICTED RE,Public Employee,Spec. Ed: Supp	110	121	11
(006666)	01- 0000- 0- 0000- 2700- 3202- 10- 100- 0000- 0000	UNRESTRICTED RE,Public Employee,School Adminis		8	8
(006674)	01- 0000- 0- 0000- 2700- 3202- 10- 200- 0000- 0000	UNRESTRICTED RE,Public Employee,School Adminis		8	8
(006682)	01- 0000- 0- 0000- 2700- 3202- 50- 100- 0000- 0000	UNRESTRICTED RE,Public Employee,School Adminis		86	86
(006690)	01- 0000- 0- 0000- 3140- 3202- 10- 100- 0000- 0000	UNRESTRICTED RE,Public Employee,Health Services		25	25
06698)	01- 0000- 0- 0000- 3140- 3202- 30- 100- 0000- 0000	UNRESTRICTED RE,Public Employee,Health Services		108	108
06706)	01- 0000- 0- 0000- 3900- 3202- 30- 100- 0000- 0000	UNRESTRICTED RE,Public Employee,Other Pupil Ser		902	902

notes Account has an expiration date

\* denotes Account is missing

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Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(006714)	01- 0000- 0- 0000- 3900- 3202- 30- 200- 0000- 0000	UNRESTRICTED RE,Public Employee,Other Pupil Ser		292	292
(006722)	01- 0940- 0- 1110- 1000- 3202- 30- 100- 0111- 0207	Supplemental,Public Employee,Instruction		46	46
(006730)	01- 0960- 0- 0000- 3600- 3202- 10- 000- 0000- 0000	Add ons,Public Employee,Pupil Transport		8	8
(006738)	01- 3310- 0- 5770- 1130- 3202- 30- 100- 0000- 0000	Spec Ed - PL101,Public Employee,Spec. Ed: Suppl		151	151
(006746)	01- 3310- 0- 5770- 1130- 3202- 30- 200- 0000- 0000	Spec Ed - PL101,Public Employee,Spec. Ed: Suppl		869	869
(006754)	01- 6500- 0- 5770- 1130- 3202- 30- 200- 0000- 0000	Special Educati,Public Employee,Spec. Ed: Suppl		340	340
(006762)	01- 8150- 0- 0000- 8100- 3202- 30- 100- 0000- 0000	Ongoing & Major,Public Employee,Plant Maintenanc		205	205
(006770)	01- 9010- 0- 1110- 2420- 3202- 30- 100- 0000- 0000	Other Local,Public Employee,Instructional M		54	54
(006818)	01- 0000- 0- 0000- 3900- 3202- 10- 100- 0000- 0000	UNRESTRICTED RE,Public Employee,Other Pupil Ser		8	8
(006850)	01- 6500- 0- 5770- 1130- 3202- 10- 100- 0000- 0000	Special Educati,Public Employee,Spec. Ed: Suppl		8	8
(006874)	01- 0000- 0- 0000- 3900- 3202- 10- 200- 0000- 0000	UNRESTRICTED RE,Public Employee,Other Pupil Ser		8	8
(006890)	01- 0000- 0- 0000- 2700- 3202- 50- 200- 0000- 0000	UNRESTRICTED RE,Public Employee,School Adminis		51	51
(006898)	01- 0000- 0- 0000- 7200- 3202- 50- 000- 0000- 0000	UNRESTRICTED RE,Public Employee,Other General /		81	81
(006914)	01- 6500- 0- 5770- 1130- 3202- 50- 200- 0000- 0000	Special Educati,Public Employee,Spec. Ed: Suppl		121	121
(006938)	01- 6500- 0- 5770- 1130- 3202- 30- 100- 0000- 0000	Special Educati,Public Employee,Spec. Ed: Suppl		262	262
(006965)	01- 0960- 0- 0000- 3600- 3202- 30- 000- 0000- 0000	Add ons,Public Employee,Pupil Transport		151	151
(006973)	01- 0000- 0- 0000- 8100- 3202- 10- 100- 0022- 0000	UNRESTRICTED RE,Public Employee,Plant Maintenanc		8	8
(000037)	01- 0000- 0- 0000- 2700- 3301- 00- 100- 0000- 0000	UNRESTRICTED RE,Social Security,School Administ	1,697	1,648	49-
(000038)	01- 0000- 0- 0000- 2700- 3301- 00- 200- 0000- 0000	UNRESTRICTED RE,Social Security,School Administ	2,091	2,039	52-
(000104)	01- 0000- 0- 0000- 7150- 3301- 00- 000- 0000- 0000	UNRESTRICTED RE,Social Security,Superintendent	1,985	1,927	58-
(000238)	01- 0000- 0- 1110- 1000- 3301- 00- 100- 0000- 0000	UNRESTRICTED RE,Social Security,Instruction	28,331	26,984	1,347-
(000240)	01- 0000- 0- 1110- 1000- 3301- 00- 200- 0000- 0000	UNRESTRICTED RE,Social Security,Instruction	19,476	17,861	1,615-
(000376)	01- 6500- 0- 5770- 1110- 3301- 00- 100- 0000- 0000	Special Educati,Social Security,Spec Ed.: Separ	1,107	1,107	
(000377)	01- 6500- 0- 5770- 1110- 3301- 00- 200- 0000- 0000	Special Educati,Social Security,Spec Ed.: Separ	1,036	1,032	4-
(000393)	01- 6500- 0- 5770- 1120- 3301- 00- 100- 0000- 0000	Special Educati,Social Security,Spec Ed: Resour	1,001	818	183-
(000394)	01- 6500- 0- 5770- 1120- 3301- 00- 200- 0000- 0000	Special Educati,Social Security,Spec Ed: Resour	1,152	955	197-
(000447)	01- 6500- 0- 5770- 3900- 3301- 00- 000- 0000- 0000	Special Educati,Social Security,Other Pupil Ser	1,148	1,324	176
(000977)	01- 0000- 0- 1110- 1000- 3301- 10- 100- 0013- 0000	UNRESTRICTED RE,Social Security,Instruction	3,484	1,528	1,956-
(000981)	01- 0000- 0- 1110- 1000- 3301- 10- 200- 0013- 0000	UNRESTRICTED RE,Social Security,Instruction	2,212	786	1,426-
(001227)	01- 0000- 0- 1110- 1000- 3301- 60- 100- 0000- 0000	UNRESTRICTED RE,Social Security,Instruction	247	825	578
01231)	01- 0000- 0- 1110- 1000- 3301- 60- 200- 0000- 0000	UNRESTRICTED RE,Social Security,Instruction	211	359	148
01239)	01- 6500- 0- 5770- 1120- 3301- 60- 100- 0000- 0000	Special Educati,Social Security,Spec Ed: Resour	50	82	32

notes Account has an expiration date

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Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(001243)	01- 6500- 0- 5770- 1120- 3301- 60- 200- 0000- 0000	Special Educati,Social Security,Spec Ed: Resour	218	15	203-
(001417)	01- 0000- 0- 1110- 1000- 3301- 30- 200- 0002- 0000	UNRESTRICTED RE,Social Security,Instruction	116	77	39-
(001803)	01- 6500- 0- 5770- 1110- 3301- 60- 200- 0000- 0000	Special Educati,Social Security,Spec Ed.: Separ	80	*	80-
(002040)	01- 6500- 0- 5770- 1110- 3301- 10- 100- 0013- 0000	Special Educati,Social Security,Spec Ed.: Separ	289	117	172-
(002047)	01- 6500- 0- 5770- 1110- 3301- 10- 200- 0013- 0000	Special Educati,Social Security,Spec Ed.: Separ	378	44	334-
(002051)	01- 6500- 0- 5770- 1120- 3301- 10- 100- 0013- 0000	Special Educati,Social Security,Spec Ed: Resour	2,079	106	1,973-
(002054)	01- 6500- 0- 5770- 1120- 3301- 10- 200- 0013- 0000	Special Educati,Social Security,Spec Ed: Resour	651	582	69-
(002416)	01- 0000- 0- 1110- 1000- 3301- 30- 200- 0003- 0000	UNRESTRICTED RE,Social Security,Instruction	145	50	95-
(002893)	01- 3010- 0- 1110- 1000- 3301- 10- 200- 0110- 0001	ESEA: Title I,Social Security,Instruction	77	24	53-
(002904)	01- 0000- 0- 1110- 1000- 3301- 30- 200- 0000- 0000	UNRESTRICTED RE,Social Security,Instruction	73	33	40-
(003091)	01- 0000- 0- 1110- 1000- 3301- 60- 100- 0000- 0004	UNRESTRICTED RE,Social Security,Instruction		73	73
(003100)	01- 0000- 0- 1110- 1000- 3301- 60- 200- 0000- 0004	UNRESTRICTED RE,Social Security,Instruction		44	44
(003319)	01- 3010- 0- 1110- 1000- 3301- 10- 100- 0110- 0001	ESEA: Title I,Social Security,Instruction	51	18	33-
(003539)	01- 0940- 0- 1110- 1000- 3301- 10- 100- 0111- 0002	Supplemental,Social Security,Instruction	29	30	1
(003546)	01- 0940- 0- 1110- 1000- 3301- 10- 200- 0111- 0002	Supplemental,Social Security,Instruction	53	64	11
(003627)	01- 6500- 0- 5770- 3140- 3301- 00- 100- 0000- 0000	Special Educati,Social Security,Health Services	1,141	1,190	49
(003635)	01- 6500- 0- 5770- 3140- 3301- 00- 200- 0000- 0000	Special Educati,Social Security,Health Services	615	641	26
(003643)	01- 6500- 0- 5770- 3140- 3301- 60- 100- 0000- 0000	Special Educati,Social Security,Health Services	10	40	30
(003651)	01- 6500- 0- 5770- 3140- 3301- 60- 200- 0000- 0000	Special Educati,Social Security,Health Services	6	11	5
(004701)	01- 6500- 0- 5770- 1110- 3301- 30- 200- 0000- 0000	Special Educati,Social Security,Spec Ed.: Separ	11	8	3-
(004782)	01- 6266- 0- 1110- 1000- 3301- 60- 100- 0042- 0000	Ed Effect 21-22,Social Security,Instruction	116	160	44
(004790)	01- 6266- 0- 1110- 1000- 3301- 60- 200- 0042- 0000	Ed Effect 21-22,Social Security,Instruction	145	102	43-
(004980)	01- 0000- 0- 1110- 1000- 3301- 60- 200- 0104- 0003	UNRESTRICTED RE,Social Security,Instruction		224	224
(005093)	01- 0000- 0- 1110- 1000- 3301- 30- 100- 0000- 0000	UNRESTRICTED RE,Social Security,Instruction	87	313	226
(005101)	01- 6500- 0- 5770- 1120- 3301- 30- 100- 0000- 0000	Special Educati,Social Security,Spec Ed: Resour	11	8	3-
(005628)	01- 6770- 0- 1110- 1000- 3301- 00- 100- 0005- 0302	AMS FUNDING,Social Security,Instruction	1,067	1,067	
(005668)	01- 3010- 0- 1110- 1000- 3301- 00- 200- 0110- 0101	ESEA: Title I,Social Security,Instruction	566	425	141-
(005676)	01- 7435- 0- 1110- 1000- 3301- 60- 100- 0110- 0102	Learning Recov.,Social Security,Instruction	196	189	7-
(005684)	01- 7435- 0- 1110- 1000- 3301- 60- 200- 0110- 0102	Learning Recov.,Social Security,Instruction	196	189	7-
(005692)	01- 0000- 0- 1110- 3900- 3301- 00- 100- 0117- 0103	UNRESTRICTED RE,Social Security,Other Pupil Ser	915	901	14-
05700)	01- 0000- 0- 1110- 3900- 3301- 00- 200- 0117- 0103	UNRESTRICTED RE,Social Security,Other Pupil Ser	775	758	17-
05708)	01- 6546- 0- 1110- 3900- 3301- 00- 100- 0117- 0103	SELPA: State MH,Social Security,Other Pupil Ser	305	301	4-

notes Account has an expiration date

\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(005716)	01- 6546- 0- 1110- 3900- 3301- 00- 200- 0117- 0103	SELPA: State MH,Social Security,Other Pupil Ser	259	253	6-
(005724)	01- 0000- 0- 1110- 1000- 3301- 30- 200- 0117- 0106	UNRESTRICTED RE,Social Security,Instruction	6	5	1-
(005756)	01- 0000- 0- 1110- 1000- 3301- 30- 100- 0104- 0301	UNRESTRICTED RE,Social Security,Instruction	48	18	30-
(005764)	01- 0000- 0- 1110- 1000- 3301- 30- 200- 0104- 0301	UNRESTRICTED RE,Social Security,Instruction	80	51	29-
(005772)	01- 0000- 0- 1110- 1000- 3301- 60- 200- 0104- 0301	UNRESTRICTED RE,Social Security,Instruction	345	*	345-
(005781)	01- 0000- 0- 1110- 1000- 3301- 10- 100- 0013- 0303	UNRESTRICTED RE,Social Security,Instruction	8	5	3-
(005789)	01- 0000- 0- 1110- 1000- 3301- 10- 200- 0013- 0303	UNRESTRICTED RE,Social Security,Instruction	8	5	3-
(005797)	01- 0000- 0- 1110- 1000- 3301- 30- 100- 0000- 0303	UNRESTRICTED RE,Social Security,Instruction	6	23	17
(005805)	01- 0000- 0- 1110- 1000- 3301- 30- 200- 0000- 0303	UNRESTRICTED RE,Social Security,Instruction	6	5	1-
(005813)	01- 0000- 0- 1110- 1000- 3301- 10- 100- 0013- 0403	UNRESTRICTED RE,Social Security,Instruction	15	10	5-
(005821)	01- 0000- 0- 1110- 1000- 3301- 10- 200- 0013- 0403	UNRESTRICTED RE,Social Security,Instruction	15	10	5-
(005829)	01- 0000- 0- 1110- 1000- 3301- 60- 100- 0000- 0405	UNRESTRICTED RE,Social Security,Instruction	87	87	
(005837)	01- 0000- 0- 1110- 1000- 3301- 60- 200- 0000- 0405	UNRESTRICTED RE,Social Security,Instruction	58	58	
(005861)	01- 0940- 0- 1110- 1000- 3301- 00- 100- 0111- 0201	Supplemental,Social Security,Instruction	1,120	1,344	224
(005872)	01- 0940- 0- 1110- 1000- 3301- 30- 100- 0111- 0201	Supplemental,Social Security,Instruction	18	127	109
(005893)	01- 7435- 0- 1110- 1000- 3301- 00- 100- 0117- 0101	Learning Recov.,Social Security,Instruction	1,061	1,065	4
(005902)	01- 6546- 0- 1110- 3900- 3301- 60- 100- 0117- 0103	SELPA: State MH,Social Security,Other Pupil Ser	4	4	
(005910)	01- 6546- 0- 1110- 3900- 3301- 60- 200- 0117- 0103	SELPA: State MH,Social Security,Other Pupil Ser	4	4	
(005918)	01- 0000- 0- 1110- 3900- 3301- 60- 100- 0117- 0103	UNRESTRICTED RE,Social Security,Other Pupil Ser	11	11	
(005926)	01- 0000- 0- 1110- 3900- 3301- 60- 200- 0117- 0103	UNRESTRICTED RE,Social Security,Other Pupil Ser	11	11	
(005949)	01- 0000- 0- 1110- 1000- 3301- 00- 100- 0117- 0207	UNRESTRICTED RE,Social Security,Instruction	266	267	1
(006053)	01- 0940- 0- 1110- 1000- 3301- 00- 200- 0111- 0201	Supplemental,Social Security,Instruction	196	119	77-
(006135)	01- 7435- 0- 1110- 1000- 3301- 30- 100- 0117- 0101	Learning Recov.,Social Security,Instruction	22	18	4-
(006174)	01- 6770- 0- 1110- 1000- 3301- 60- 100- 0005- 0302	AMS FUNDING,Social Security,Instruction	14	28	14
(006182)	01- 0940- 0- 1110- 1000- 3301- 60- 100- 0111- 0201	Supplemental,Social Security,Instruction	15	15	
(006238)	01- 3010- 0- 1110- 1000- 3301- 60- 200- 0110- 0101	ESEA: Title I,Social Security,Instruction		3	3
(006326)	01- 0000- 0- 1110- 1000- 3301- 10- 200- 0000- 0000	UNRESTRICTED RE,Social Security,Instruction		947	947
(006366)	01- 0000- 0- 1110- 3900- 3301- 30- 200- 0117- 0103	UNRESTRICTED RE,Social Security,Other Pupil Ser		7	7
(006382)	01- 0940- 0- 1110- 1000- 3301- 10- 100- 0111- 0201	Supplemental,Social Security,Instruction		27	27
(006414)	01- 3010- 0- 1110- 1000- 3301- 10- 200- 0110- 0101	ESEA: Title I,Social Security,Instruction		12	12
06446)	01- 6546- 0- 1110- 3900- 3301- 30- 200- 0117- 0103	SELPA: State MH,Social Security,Other Pupil Ser		2	2
06523)	01- 6500- 0- 5770- 1120- 3301- 00- 000- 0000- 0000	Special Educati,Social Security,Spec Ed: Resour	231	200	31-

notes Account has an expiration date

\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(006539)	01- 0000- 0- 1110- 1000- 3301- 00- 100- 0005- 0302	UNRESTRICTED RE,Social Security,Instruction	57	57	
(006553)	01- 2600- 0- 1110- 1000- 3301- 30- 100- 0110- 0107	ELOP,Social Security,Instruction	640	643	3
(006659)	01- 0000- 0- 1110- 1000- 3301- 30- 200- 0000- 0106	UNRESTRICTED RE,Social Security,Instruction		4	4
(006827)	01- 0000- 0- 1110- 1000- 3301- 10- 100- 0000- 0000	UNRESTRICTED RE,Social Security,Instruction		113	113
(006835)	01- 0940- 0- 1110- 1000- 3301- 10- 200- 0111- 0201	Supplemental,Social Security,Instruction		107	107
(006843)	01- 6500- 0- 5770- 1110- 3301- 10- 200- 0000- 0000	Special Educati,Social Security,Spec Ed.: Separ		43	43
(006883)	01- 6500- 0- 5770- 1120- 3301- 10- 100- 0000- 0000	Special Educati,Social Security,Spec Ed: Resour		6	6
(006958)	01- 7435- 0- 1110- 1000- 3301- 10- 100- 0117- 0101	Learning Recov.,Social Security,Instruction		12	12
(006983)	01- 0000- 0- 1110- 1000- 3301- 60- 100- 0005- 0302	UNRESTRICTED RE,Social Security,Instruction		1	1
(000039)	01- 0000- 0- 0000- 2700- 3302- 00- 100- 0000- 0000	UNRESTRICTED RE,Social Security,School Administ	4,030	3,827	203-
(000040)	01- 0000- 0- 0000- 2700- 3302- 00- 200- 0000- 0000	UNRESTRICTED RE,Social Security,School Administ	4,070	4,098	28
(000073)	01- 0000- 0- 0000- 3140- 3302- 00- 100- 0000- 0000	UNRESTRICTED RE,Social Security,Health Services	988	1,156	168
(000074)	01- 0000- 0- 0000- 3140- 3302- 00- 200- 0000- 0000	UNRESTRICTED RE,Social Security,Health Services	1,312	1,228	84-
(000087)	01- 0000- 0- 0000- 3900- 3302- 00- 100- 0000- 0000	UNRESTRICTED RE,Social Security,Other Pupil Ser	6,672	5,906	766-
(000088)	01- 0000- 0- 0000- 3900- 3302- 00- 200- 0000- 0000	UNRESTRICTED RE,Social Security,Other Pupil Ser	2,395	1,960	435-
(000124)	01- 0000- 0- 0000- 7200- 3302- 00- 000- 0000- 0000	UNRESTRICTED RE,Social Security,Other General A	21,238	26,349	5,111
(000155)	01- 0000- 0- 0000- 8100- 3302- 00- 000- 0000- 0000	UNRESTRICTED RE,Social Security,Plant Maintenanc	535	450	85-
(000156)	01- 0000- 0- 0000- 8100- 3302- 00- 100- 0000- 0000	UNRESTRICTED RE,Social Security,Plant Maintenanc	1,509	1,509	
(000157)	01- 0000- 0- 0000- 8100- 3302- 00- 100- 0022- 0000	UNRESTRICTED RE,Social Security,Plant Maintenanc		200	200
(000158)	01- 0000- 0- 0000- 8100- 3302- 00- 200- 0000- 0000	UNRESTRICTED RE,Social Security,Plant Maintenanc	1,485	1,524	39
(000305)	01- 3310- 0- 5770- 1130- 3302- 00- 100- 0000- 0000	Spec Ed - PL101,Social Security,Spec. Ed: Suppl	3,949	4,344	395
(000306)	01- 3310- 0- 5770- 1130- 3302- 00- 200- 0000- 0000	Spec Ed - PL101,Social Security,Spec. Ed: Suppl	4,525	3,544	981-
(000408)	01- 6500- 0- 5770- 1130- 3302- 00- 100- 0000- 0000	Special Educati,Social Security,Spec. Ed: Suppl	4,508	4,521	13
(000409)	01- 6500- 0- 5770- 1130- 3302- 00- 200- 0000- 0000	Special Educati,Social Security,Spec. Ed: Suppl	4,556	4,710	154
(000578)	01- 8150- 0- 0000- 8100- 3302- 00- 100- 0000- 0000	Ongoing & Major,Social Security,Plant Maintenanc	10,949	10,439	510-
(000579)	01- 8150- 0- 0000- 8100- 3302- 00- 200- 0000- 0000	Ongoing & Major,Social Security,Plant Maintenanc	7,075	6,932	143-
(000928)	01- 0000- 0- 0000- 7150- 3302- 30- 000- 0000- 0000	UNRESTRICTED RE,Social Security,Superintendent	5,081	4,068	1,013-
(000934)	01- 0000- 0- 0000- 7200- 3302- 30- 000- 0000- 0000	UNRESTRICTED RE,Social Security,Other General A	11,950	10,420	1,530-
(001124)	01- 8150- 0- 0000- 8100- 3302- 50- 100- 0000- 0000	Ongoing & Major,Social Security,Plant Maintenanc		130	130
(001142)	01- 8150- 0- 0000- 8100- 3302- 50- 200- 0000- 0000	Ongoing & Major,Social Security,Plant Maintenanc		164	164
01160)	01- 0000- 0- 0000- 3140- 3302- 50- 200- 0000- 0000	UNRESTRICTED RE,Social Security,Health Services		38	38
01492)	01- 8150- 0- 0000- 8100- 3302- 60- 100- 0000- 0000	Ongoing & Major,Social Security,Plant Maintenanc	144	178	34

notes Account has an expiration date

\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SO- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(001501)	01- 8150- 0- 0000- 8100- 3302- 60- 200- 0000- 0000	Ongoing & Major, Social Security, Plant Mainten	71	107	36
(001555)	01- 0000- 0- 0000- 8100- 3302- 60- 100- 0000- 0000	UNRESTRICTED RE, Social Security, Plant Mainten	36	36	
(001564)	01- 0000- 0- 0000- 8100- 3302- 60- 200- 0000- 0000	UNRESTRICTED RE, Social Security, Plant Mainten	36	36	
(001573)	01- 0000- 0- 0000- 2700- 3302- 60- 100- 0000- 0000	UNRESTRICTED RE, Social Security, School Administ	65	62	3-
(001674)	01- 0960- 0- 0000- 3600- 3302- 00- 000- 0000- 0000	Add ons, Social Security, Pupil Transport	8,262	8,113	149-
(001704)	01- 9010- 0- 1110- 2420- 3302- 00- 100- 0000- 0000	Other Local, Social Security, Instructional M	1,217	1,412	195
(002125)	01- 0000- 0- 1110- 1000- 3302- 00- 100- 0000- 0000	UNRESTRICTED RE, Social Security, Instruction	3,220	2,929	291-
(002218)	01- 8150- 0- 0000- 8100- 3302- 00- 000- 0000- 0000	Ongoing & Major, Social Security, Plant Mainten	4,609	4,586	23-
(003299)	01- 8150- 0- 0000- 8100- 3302- 60- 000- 0000- 0000	Ongoing & Major, Social Security, Plant Mainten	72	70	2-
(003368)	01- 6500- 0- 5770- 3140- 3302- 00- 100- 0000- 0000	Special Educati, Social Security, Health Services	3,906	3,905	1-
(003376)	01- 6500- 0- 5770- 3140- 3302- 00- 200- 0000- 0000	Special Educati, Social Security, Health Services	2,012	2,012	
(003400)	01- 6500- 0- 5770- 3900- 3302- 00- 100- 0000- 0000	Special Educati, Social Security, Other Pupil Ser		55	55
(003687)	01- 0000- 0- 1110- 1000- 3302- 00- 000- 0000- 0000	UNRESTRICTED RE, Social Security, Instruction	2,746	2,861	115
(004972)	01- 0000- 0- 1110- 1000- 3302- 60- 200- 0104- 0003	UNRESTRICTED RE, Social Security, Instruction		459	459
(005592)	01- 0000- 0- 0000- 7110- 3302- 30- 000- 0000- 0000	UNRESTRICTED RE, Social Security, Board	764	762	2-
(005732)	01- 0940- 0- 1110- 1000- 3302- 00- 100- 0111- 0201	Supplemental, Social Security, Instruction	1,658	1,649	9-
(005740)	01- 0940- 0- 1110- 1000- 3302- 00- 100- 0111- 0207	Supplemental, Social Security, Instruction	2,087	2,076	11-
(005881)	01- 0940- 0- 1110- 1000- 3302- 30- 100- 0111- 0201	Supplemental, Social Security, Instruction	31	37	6
(006108)	01- 0000- 0- 1110- 1000- 3302- 60- 000- 0000- 0000	UNRESTRICTED RE, Social Security, Instruction		43	43
(006310)	01- 0000- 0- 0000- 3900- 3302- 50- 100- 0000- 0000	UNRESTRICTED RE, Social Security, Other Pupil Ser		30	30
(006374)	01- 0940- 0- 1110- 1000- 3302- 10- 100- 0111- 0207	Supplemental, Social Security, Instruction		97	97
(006406)	01- 0960- 0- 0000- 3600- 3302- 50- 000- 0000- 0000	Add ons, Social Security, Pupil Transport		626	626
(006470)	01- 8150- 0- 0000- 8100- 3302- 50- 000- 0000- 0000	Ongoing & Major, Social Security, Plant Mainten		495	495
(006564)	01- 0000- 0- 5770- 1130- 3302- 30- 100- 0000- 0111	UNRESTRICTED RE, Social Security, Spec. Ed: Suppl	55	58	3
(006580)	01- 0000- 0- 1110- 1000- 3302- 30- 100- 0000- 0111	UNRESTRICTED RE, Social Security, Instruction	44	46	2
(006588)	01- 0000- 0- 5770- 1130- 3302- 30- 200- 0000- 0111	UNRESTRICTED RE, Social Security, Spec. Ed: Suppl	32	35	3
(006667)	01- 0000- 0- 0000- 2700- 3302- 10- 100- 0000- 0000	UNRESTRICTED RE, Social Security, School Administ		89	89
(006675)	01- 0000- 0- 0000- 2700- 3302- 10- 200- 0000- 0000	UNRESTRICTED RE, Social Security, School Administ		85	85
(006683)	01- 0000- 0- 0000- 2700- 3302- 50- 100- 0000- 0000	UNRESTRICTED RE, Social Security, School Administ		31	31
(006691)	01- 0000- 0- 0000- 3140- 3302- 10- 100- 0000- 0000	UNRESTRICTED RE, Social Security, Health Services		31	31
06699)	01- 0000- 0- 0000- 3140- 3302- 30- 100- 0000- 0000	UNRESTRICTED RE, Social Security, Health Services		40	40
06707)	01- 0000- 0- 0000- 3900- 3302- 30- 100- 0000- 0000	UNRESTRICTED RE, Social Security, Other Pupil Ser		309	309

notes Account has an expiration date

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Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SO- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(006715)	01- 0000- 0- 0000- 3900- 3302- 30- 200- 0000- 0000	UNRESTRICTED RE,Social Security,Other Pupil Ser		97	97
(006723)	01- 0940- 0- 1110- 1000- 3302- 30- 100- 0111- 0207	Supplemental,Social Security,Instruction		13	13
(006731)	01- 0960- 0- 0000- 3600- 3302- 10- 000- 0000- 0000	Add ons,Social Security,Pupil Transport		74	74
(006739)	01- 3310- 0- 5770- 1130- 3302- 30- 100- 0000- 0000	Spec Ed - PL101,Social Security,Spec. Ed: Suppl		43	43
(006747)	01- 3310- 0- 5770- 1130- 3302- 30- 200- 0000- 0000	Spec Ed - PL101,Social Security,Spec. Ed: Suppl		236	236
(006755)	01- 6500- 0- 5770- 1130- 3302- 30- 200- 0000- 0000	Special Educati,Social Security,Spec. Ed: Suppl		95	95
(006763)	01- 8150- 0- 0000- 8100- 3302- 30- 100- 0000- 0000	Ongoing & Major,Social Security,Plant Maintenanc		55	55
(006771)	01- 9010- 0- 1110- 2420- 3302- 30- 100- 0000- 0000	Other Local,Social Security,Instructional M		15	15
(006819)	01- 0000- 0- 0000- 3900- 3302- 10- 100- 0000- 0000	UNRESTRICTED RE,Social Security,Other Pupil Ser		75	75
(006851)	01- 6500- 0- 5770- 1130- 3302- 10- 100- 0000- 0000	Special Educati,Social Security,Spec. Ed: Suppl		62	62
(006875)	01- 0000- 0- 0000- 3900- 3302- 10- 200- 0000- 0000	UNRESTRICTED RE,Social Security,Other Pupil Ser		3	3
(006891)	01- 0000- 0- 0000- 2700- 3302- 50- 200- 0000- 0000	UNRESTRICTED RE,Social Security,School Administ		19	19
(006899)	01- 0000- 0- 0000- 7200- 3302- 50- 000- 0000- 0000	UNRESTRICTED RE,Social Security,Other General A		25	25
(006907)	01- 0000- 0- 0000- 3900- 3302- 50- 200- 0000- 0000	UNRESTRICTED RE,Social Security,Other Pupil Ser		1	1
(006915)	01- 6500- 0- 5770- 1130- 3302- 50- 200- 0000- 0000	Special Educati,Social Security,Spec. Ed: Suppl		45	45
(006923)	01- 3310- 0- 5770- 1130- 3302- 50- 100- 0000- 0000	Spec Ed - PL101,Social Security,Spec. Ed: Suppl		1	1
(006931)	01- 6500- 0- 5770- 1130- 3302- 50- 100- 0000- 0000	Special Educati,Social Security,Spec. Ed: Suppl		4	4
(006939)	01- 6500- 0- 5770- 1130- 3302- 30- 100- 0000- 0000	Special Educati,Social Security,Spec. Ed: Suppl		74	74
(006966)	01- 0960- 0- 0000- 3600- 3302- 30- 000- 0000- 0000	Add ons,Social Security,Pupil Transport		41	41
(006974)	01- 0000- 0- 0000- 8100- 3302- 10- 100- 0022- 0000	UNRESTRICTED RE,Social Security,Plant Maintenanc		12	12
(000041)	01- 0000- 0- 0000- 2700- 3401- 00- 100- 0000- 0000	UNRESTRICTED RE,Health & Welfar,School Administ	18,603	20,955	2,352
(000042)	01- 0000- 0- 0000- 2700- 3401- 00- 200- 0000- 0000	UNRESTRICTED RE,Health & Welfar,School Administ	13,594	14,356	762
(000106)	01- 0000- 0- 0000- 7150- 3401- 00- 000- 0000- 0000	UNRESTRICTED RE,Health & Welfar,Superintendent	11,758	12,919	1,161
(000242)	01- 0000- 0- 1110- 1000- 3401- 00- 100- 0000- 0000	UNRESTRICTED RE,Health & Welfar,Instruction	285,182	220,975	64,207-
(000243)	01- 0000- 0- 1110- 1000- 3401- 00- 200- 0000- 0000	UNRESTRICTED RE,Health & Welfar,Instruction	191,603	163,903	27,700-
(000378)	01- 6500- 0- 5770- 1110- 3401- 00- 100- 0000- 0000	Special Educati,Health & Welfar,Spec Ed.: Separ	917	939	22
(000379)	01- 6500- 0- 5770- 1110- 3401- 00- 200- 0000- 0000	Special Educati,Health & Welfar,Spec Ed.: Separ	14,685	17,022	2,337
(000395)	01- 6500- 0- 5770- 1120- 3401- 00- 100- 0000- 0000	Special Educati,Health & Welfar,Spec Ed: Resour	18,757	10,248	8,509-
(000396)	01- 6500- 0- 5770- 1120- 3401- 00- 200- 0000- 0000	Special Educati,Health & Welfar,Spec Ed: Resour	19,035	12,114	6,921-
(000448)	01- 6500- 0- 5770- 3900- 3401- 00- 000- 0000- 0000	Special Educati,Health & Welfar,Other Pupil Ser	17,613	12,255	5,358-
03628)	01- 6500- 0- 5770- 3140- 3401- 00- 100- 0000- 0000	Special Educati,Health & Welfar,Health Services	5,153	6,494	1,341
03636)	01- 6500- 0- 5770- 3140- 3401- 00- 200- 0000- 0000	Special Educati,Health & Welfar,Health Services	2,775	3,497	722

notes Account has an expiration date

\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(005629)	01- 6770- 0- 1110- 1000- 3401- 00- 100- 0005- 0302	AMS FUNDING,Health & Welfar,Instruction	7,531	9,735	2,204
(005669)	01- 3010- 0- 1110- 1000- 3401- 00- 200- 0110- 0101	ESEA: Title I,Health & Welfar,Instruction	7,820	6,380	1,440-
(005693)	01- 0000- 0- 1110- 3900- 3401- 00- 100- 0117- 0103	UNRESTRICTED RE,Health & Welfar,Other Pupil Ser	11,014	12,767	1,753
(005701)	01- 0000- 0- 1110- 3900- 3401- 00- 200- 0117- 0103	UNRESTRICTED RE,Health & Welfar,Other Pupil Ser	10,553	12,299	1,746
(005709)	01- 6546- 0- 1110- 3900- 3401- 00- 100- 0117- 0103	SELPA: State MH,Health & Welfar,Other Pupil Ser	3,671	4,256	585
(005717)	01- 6546- 0- 1110- 3900- 3401- 00- 200- 0117- 0103	SELPA: State MH,Health & Welfar,Other Pupil Ser	3,518	4,100	582
(005862)	01- 0940- 0- 1110- 1000- 3401- 00- 100- 0111- 0201	Supplemental,Health & Welfar,Instruction	19,011	9,960	9,051-
(005894)	01- 7435- 0- 1110- 1000- 3401- 00- 100- 0117- 0101	Learning Recov.,Health & Welfar,Instruction	5,549	7,174	1,625
(005950)	01- 0000- 0- 1110- 1000- 3401- 00- 100- 0117- 0207	UNRESTRICTED RE,Health & Welfar,Instruction	1,388	1,794	406
(006054)	01- 0940- 0- 1110- 1000- 3401- 00- 200- 0111- 0201	Supplemental,Health & Welfar,Instruction	3,236	2,060	1,176-
(006524)	01- 6500- 0- 5770- 1120- 3401- 00- 000- 0000- 0000	Special Educati,Health & Welfar,Spec Ed: Resour	19,035	1,849	17,186-
(006540)	01- 0000- 0- 1110- 1000- 3401- 00- 100- 0005- 0302	UNRESTRICTED RE,Health & Welfar,Instruction	397	513	116
(000043)	01- 0000- 0- 0000- 2700- 3402- 00- 100- 0000- 0000	UNRESTRICTED RE,Health & Welfar,School Administ	13,861	16,177	2,316
(000044)	01- 0000- 0- 0000- 2700- 3402- 00- 200- 0000- 0000	UNRESTRICTED RE,Health & Welfar,School Administ	7,660	9,982	2,322
(000089)	01- 0000- 0- 0000- 3900- 3402- 00- 100- 0000- 0000	UNRESTRICTED RE,Health & Welfar,Other Pupil Ser	27,756	27,879	123
(000126)	01- 0000- 0- 0000- 7200- 3402- 00- 000- 0000- 0000	UNRESTRICTED RE,Health & Welfar,Other General A	45,231	39,081	6,150-
(000159)	01- 0000- 0- 0000- 8100- 3402- 00- 000- 0000- 0000	UNRESTRICTED RE,Health & Welfar,Plant Maintenan	2,629	3,426	797
(000307)	01- 3310- 0- 5770- 1130- 3402- 00- 100- 0000- 0000	Spec Ed - PL101,Health & Welfar,Spec. Ed: Suppl	35,079	24,618	10,461-
(000308)	01- 3310- 0- 5770- 1130- 3402- 00- 200- 0000- 0000	Spec Ed - PL101,Health & Welfar,Spec. Ed: Suppl	20,367	26,317	5,950
(000410)	01- 6500- 0- 5770- 1130- 3402- 00- 100- 0000- 0000	Special Educati,Health & Welfar,Spec. Ed: Suppl	13,558	17,670	4,112
(000411)	01- 6500- 0- 5770- 1130- 3402- 00- 200- 0000- 0000	Special Educati,Health & Welfar,Spec. Ed: Suppl	15,231	18,549	3,318
(000581)	01- 8150- 0- 0000- 8100- 3402- 00- 100- 0000- 0000	Ongoing & Major,Health & Welfar,Plant Maintenan	30,260	27,683	2,577-
(000582)	01- 8150- 0- 0000- 8100- 3402- 00- 200- 0000- 0000	Ongoing & Major,Health & Welfar,Plant Maintenan	29,182	33,307	4,125
(000734)	01- 0000- 0- 0000- 3900- 3402- 00- 200- 0000- 0000	UNRESTRICTED RE,Health & Welfar,Other Pupil Ser	3,294	4,150	856
(000927)	01- 0000- 0- 0000- 7150- 3402- 30- 000- 0000- 0000	UNRESTRICTED RE,Health & Welfar,Superintendent	3,332	12,631	9,299
(000933)	01- 0000- 0- 0000- 7200- 3402- 30- 000- 0000- 0000	UNRESTRICTED RE,Health & Welfar,Other General A	9,329	20,479	11,150
(001675)	01- 0960- 0- 0000- 3600- 3402- 00- 000- 0000- 0000	Add ons,Health & Welfar,Pupil Transport	42,240	40,900	1,340-
(001705)	01- 9010- 0- 1110- 2420- 3402- 00- 100- 0000- 0000	Other Local,Health & Welfar,Instructional M	5,494	1,902	3,592-
(002126)	01- 0000- 0- 1110- 1000- 3402- 00- 100- 0000- 0000	UNRESTRICTED RE,Health & Welfar,Instruction	29,368	26,623	2,745-
(002219)	01- 8150- 0- 0000- 8100- 3402- 00- 000- 0000- 0000	Ongoing & Major,Health & Welfar,Plant Maintenan	14,479	16,538	2,059
03165)	01- 0000- 0- 0000- 3140- 3402- 00- 200- 0000- 0000	UNRESTRICTED RE,Health & Welfar,Health Services	7,373	8,116	743
03369)	01- 6500- 0- 5770- 3140- 3402- 00- 100- 0000- 0000	Special Educati,Health & Welfar,Health Services	4,398	6,418	2,020

notes Account has an expiration date

\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(003377)	01- 6500- 0- 5770- 3140- 3402- 00- 200- 0000- 0000	Special Educati,Health & Welfar,Health Services	2,266	3,307	1,041
(003688)	01- 0000- 0- 1110- 1000- 3402- 00- 000- 0000- 0000	UNRESTRICTED RE,Health & Welfar,Instruction		651	651
(005593)	01- 0000- 0- 0000- 7110- 3402- 30- 000- 0000- 0000	UNRESTRICTED RE,Health & Welfar,Board	667	873	206
(005733)	01- 0940- 0- 1110- 1000- 3402- 00- 100- 0111- 0201	Supplemental,Health & Welfar,Instruction	12,792	12,794	2
(005741)	01- 0940- 0- 1110- 1000- 3402- 00- 100- 0111- 0207	Supplemental,Health & Welfar,Instruction		716	716
(000045)	01- 0000- 0- 0000- 2700- 3501- 00- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,School Admini	65	65	
(000046)	01- 0000- 0- 0000- 2700- 3501- 00- 200- 0000- 0000	UNRESTRICTED RE,State Unemploy,School Admini	73	71	2-
(000110)	01- 0000- 0- 0000- 7150- 3501- 00- 000- 0000- 0000	UNRESTRICTED RE,State Unemploy,Superintenden	69	67	2-
(000245)	01- 0000- 0- 1110- 1000- 3501- 00- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,Instruction	796	744	52-
(000247)	01- 0000- 0- 1110- 1000- 3501- 00- 200- 0000- 0000	UNRESTRICTED RE,State Unemploy,Instruction	578	514	64-
(000380)	01- 6500- 0- 5770- 1110- 3501- 00- 100- 0000- 0000	Special Educati,State Unemploy,Spec Ed.: Separ	39	39	
(000381)	01- 6500- 0- 5770- 1110- 3501- 00- 200- 0000- 0000	Special Educati,State Unemploy,Spec Ed.: Separ	39	38	1-
(000397)	01- 6500- 0- 5770- 1120- 3501- 00- 100- 0000- 0000	Special Educati,State Unemploy,Spec Ed: Resour	38	31	7-
(000398)	01- 6500- 0- 5770- 1120- 3501- 00- 200- 0000- 0000	Special Educati,State Unemploy,Spec Ed: Resour	40	33	7-
(000449)	01- 6500- 0- 5770- 3900- 3501- 00- 000- 0000- 0000	Special Educati,State Unemploy,Other Pupil Ser	52	52	
(000979)	01- 0000- 0- 1110- 1000- 3501- 10- 100- 0013- 0000	UNRESTRICTED RE,State Unemploy,Instruction	89	40	49-
(000983)	01- 0000- 0- 1110- 1000- 3501- 10- 200- 0013- 0000	UNRESTRICTED RE,State Unemploy,Instruction	55	15	40-
(001228)	01- 0000- 0- 1110- 1000- 3501- 60- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,Instruction	9	23	14
(001233)	01- 0000- 0- 1110- 1000- 3501- 60- 200- 0000- 0000	UNRESTRICTED RE,State Unemploy,Instruction	8	11	3
(001241)	01- 6500- 0- 5770- 1120- 3501- 60- 100- 0000- 0000	Special Educati,State Unemploy,Spec Ed: Resour	2	3	1
(001245)	01- 6500- 0- 5770- 1120- 3501- 60- 200- 0000- 0000	Special Educati,State Unemploy,Spec Ed: Resour	8	1	7-
(001419)	01- 0000- 0- 1110- 1000- 3501- 30- 200- 0002- 0000	UNRESTRICTED RE,State Unemploy,Instruction	4	3	1-
(001805)	01- 6500- 0- 5770- 1110- 3501- 60- 200- 0000- 0000	Special Educati,State Unemploy,Spec Ed.: Separ	3	*	3-
(002041)	01- 6500- 0- 5770- 1110- 3501- 10- 100- 0013- 0000	Special Educati,State Unemploy,Spec Ed.: Separ	10	3	7-
(002048)	01- 6500- 0- 5770- 1110- 3501- 10- 200- 0013- 0000	Special Educati,State Unemploy,Spec Ed.: Separ	10	2	8-
(002052)	01- 6500- 0- 5770- 1120- 3501- 10- 100- 0013- 0000	Special Educati,State Unemploy,Spec Ed: Resour	11	3	8-
(002055)	01- 6500- 0- 5770- 1120- 3501- 10- 200- 0013- 0000	Special Educati,State Unemploy,Spec Ed: Resour	18	21	3
(002417)	01- 0000- 0- 1110- 1000- 3501- 30- 200- 0003- 0000	UNRESTRICTED RE,State Unemploy,Instruction	5	2	3-
(002895)	01- 3010- 0- 1110- 1000- 3501- 10- 200- 0110- 0001	ESEA: Title I,State Unemploy,Instruction	15	1	14-
(002906)	01- 0000- 0- 1110- 1000- 3501- 30- 200- 0000- 0000	UNRESTRICTED RE,State Unemploy,Instruction	3	2	1-
03093)	01- 0000- 0- 1110- 1000- 3501- 60- 100- 0000- 0004	UNRESTRICTED RE,State Unemploy,Instruction		3	3
03102)	01- 0000- 0- 1110- 1000- 3501- 60- 200- 0000- 0004	UNRESTRICTED RE,State Unemploy,Instruction		2	2

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Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(003321)	01- 3010- 0- 1110- 1000- 3501- 10- 100- 0110- 0001	ESEA: Title I,State Unemploym,Instruction	20	1	19-
(003541)	01- 0940- 0- 1110- 1000- 3501- 10- 100- 0111- 0002	Supplemental,State Unemploym,Instruction	1	1	
(003548)	01- 0940- 0- 1110- 1000- 3501- 10- 200- 0111- 0002	Supplemental,State Unemploym,Instruction	2	3	1
(003629)	01- 6500- 0- 5770- 3140- 3501- 00- 100- 0000- 0000	Special Educati,State Unemploym,Health Services	40	42	2
(003637)	01- 6500- 0- 5770- 3140- 3501- 00- 200- 0000- 0000	Special Educati,State Unemploym,Health Services	22	23	1
(003645)	01- 6500- 0- 5770- 3140- 3501- 60- 100- 0000- 0000	Special Educati,State Unemploym,Health Services	1	2	1
(003653)	01- 6500- 0- 5770- 3140- 3501- 60- 200- 0000- 0000	Special Educati,State Unemploym,Health Services	1	1	
(004703)	01- 6500- 0- 5770- 1110- 3501- 30- 200- 0000- 0000	Special Educati,State Unemploym,Spec Ed.: Separ	1	1	
(004784)	01- 6266- 0- 1110- 1000- 3501- 60- 100- 0042- 0000	Ed Effect 21-22,State Unemploym,Instruction	4	6	2
(004792)	01- 6266- 0- 1110- 1000- 3501- 60- 200- 0042- 0000	Ed Effect 21-22,State Unemploym,Instruction	5	4	1-
(004982)	01- 0000- 0- 1110- 1000- 3501- 60- 200- 0104- 0003	UNRESTRICTED RE,State Unemploym,Instruction		5	5
(005095)	01- 0000- 0- 1110- 1000- 3501- 30- 100- 0000- 0000	UNRESTRICTED RE,State Unemploym,Instruction	3	11	8
(005103)	01- 6500- 0- 5770- 1120- 3501- 30- 100- 0000- 0000	Special Educati,State Unemploym,Spec Ed: Resour	1	1	
(005630)	01- 6770- 0- 1110- 1000- 3501- 00- 100- 0005- 0302	AMS FUNDING,State Unemploym,Instruction	39	39	
(005670)	01- 3010- 0- 1110- 1000- 3501- 00- 200- 0110- 0101	ESEA: Title I,State Unemploym,Instruction	20	16	4-
(005678)	01- 7435- 0- 1110- 1000- 3501- 60- 100- 0110- 0102	Learning Recov.,State Unemploym,Instruction	7	7	
(005686)	01- 7435- 0- 1110- 1000- 3501- 60- 200- 0110- 0102	Learning Recov.,State Unemploym,Instruction	7	7	
(005694)	01- 0000- 0- 1110- 3900- 3501- 00- 100- 0117- 0103	UNRESTRICTED RE,State Unemploym,Other Pupil Se	33	33	
(005702)	01- 0000- 0- 1110- 3900- 3501- 00- 200- 0117- 0103	UNRESTRICTED RE,State Unemploym,Other Pupil Se	30	30	
(005710)	01- 6546- 0- 1110- 3900- 3501- 00- 100- 0117- 0103	SELPA: State MH,State Unemploym,Other Pupil Ser	11	11	
(005718)	01- 6546- 0- 1110- 3900- 3501- 00- 200- 0117- 0103	SELPA: State MH,State Unemploym,Other Pupil Ser	10	10	
(005726)	01- 0000- 0- 1110- 1000- 3501- 30- 200- 0117- 0106	UNRESTRICTED RE,State Unemploym,Instruction	1	1	
(005758)	01- 0000- 0- 1110- 1000- 3501- 30- 100- 0104- 0301	UNRESTRICTED RE,State Unemploym,Instruction	2	1	1-
(005766)	01- 0000- 0- 1110- 1000- 3501- 30- 200- 0104- 0301	UNRESTRICTED RE,State Unemploym,Instruction	3	2	1-
(005774)	01- 0000- 0- 1110- 1000- 3501- 60- 200- 0104- 0301	UNRESTRICTED RE,State Unemploym,Instruction	3	*	3-
(005783)	01- 0000- 0- 1110- 1000- 3501- 10- 100- 0013- 0303	UNRESTRICTED RE,State Unemploym,Instruction	1	1	
(005791)	01- 0000- 0- 1110- 1000- 3501- 10- 200- 0013- 0303	UNRESTRICTED RE,State Unemploym,Instruction	1	1	
(005799)	01- 0000- 0- 1110- 1000- 3501- 30- 100- 0000- 0303	UNRESTRICTED RE,State Unemploym,Instruction	1	1	
(005807)	01- 0000- 0- 1110- 1000- 3501- 30- 200- 0000- 0303	UNRESTRICTED RE,State Unemploym,Instruction	1	1	
(005815)	01- 0000- 0- 1110- 1000- 3501- 10- 100- 0013- 0403	UNRESTRICTED RE,State Unemploym,Instruction	1	1	
05823)	01- 0000- 0- 1110- 1000- 3501- 10- 200- 0013- 0403	UNRESTRICTED RE,State Unemploym,Instruction	1	1	
05831)	01- 0000- 0- 1110- 1000- 3501- 60- 100- 0000- 0405	UNRESTRICTED RE,State Unemploym,Instruction	3	3	

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Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SO- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(005839)	01- 0000- 0- 1110- 1000- 3501- 60- 200- 0000- 0405	UNRESTRICTED RE,State Unemploy,Instruction	2	2	
(005863)	01- 0940- 0- 1110- 1000- 3501- 00- 100- 0111- 0201	Supplemental,State Unemploy,Instruction	48	47	1-
(005874)	01- 0940- 0- 1110- 1000- 3501- 30- 100- 0111- 0201	Supplemental,State Unemploy,Instruction	1	5	4
(005895)	01- 7435- 0- 1110- 1000- 3501- 00- 100- 0117- 0101	Learning Recov.,State Unemploy,Instruction	38	38	
(005904)	01- 6546- 0- 1110- 3900- 3501- 60- 100- 0117- 0103	SELPA: State MH,State Unemploy,Other Pupil Ser	1	1	
(005912)	01- 6546- 0- 1110- 3900- 3501- 60- 200- 0117- 0103	SELPA: State MH,State Unemploy,Other Pupil Ser	1	1	
(005920)	01- 0000- 0- 1110- 3900- 3501- 60- 100- 0117- 0103	UNRESTRICTED RE,State Unemploy,Other Pupil Se	1	1	
(005928)	01- 0000- 0- 1110- 3900- 3501- 60- 200- 0117- 0103	UNRESTRICTED RE,State Unemploy,Other Pupil Se	1	1	
(005951)	01- 0000- 0- 1110- 1000- 3501- 00- 100- 0117- 0207	UNRESTRICTED RE,State Unemploy,Instruction	10	10	
(006055)	01- 0940- 0- 1110- 1000- 3501- 00- 200- 0111- 0201	Supplemental,State Unemploy,Instruction	7	5	2-
(006137)	01- 7435- 0- 1110- 1000- 3501- 30- 100- 0117- 0101	Learning Recov.,State Unemploy,Instruction	1	1	
(006176)	01- 6770- 0- 1110- 1000- 3501- 60- 100- 0005- 0302	AMS FUNDING,State Unemploy,Instruction	1	2	1
(006184)	01- 0940- 0- 1110- 1000- 3501- 60- 100- 0111- 0201	Supplemental,State Unemploy,Instruction	1	1	
(006240)	01- 3010- 0- 1110- 1000- 3501- 60- 200- 0110- 0101	ESEA: Title I,State Unemploy,Instruction		1	1
(006328)	01- 0000- 0- 1110- 1000- 3501- 10- 200- 0000- 0000	UNRESTRICTED RE,State Unemploy,Instruction		30	30
(006368)	01- 0000- 0- 1110- 3900- 3501- 30- 200- 0117- 0103	UNRESTRICTED RE,State Unemploy,Other Pupil Se		1	1
(006384)	01- 0940- 0- 1110- 1000- 3501- 10- 100- 0111- 0201	Supplemental,State Unemploy,Instruction		1	1
(006416)	01- 3010- 0- 1110- 1000- 3501- 10- 200- 0110- 0101	ESEA: Title I,State Unemploy,Instruction		1	1
(006448)	01- 6546- 0- 1110- 3900- 3501- 30- 200- 0117- 0103	SELPA: State MH,State Unemploy,Other Pupil Ser		1	1
(006525)	01- 6500- 0- 5770- 1120- 3501- 00- 000- 0000- 0000	Special Educati,State Unemploy,Spec Ed: Resour	8	8	
(006541)	01- 0000- 0- 1110- 1000- 3501- 00- 100- 0005- 0302	UNRESTRICTED RE,State Unemploy,Instruction	3	3	
(006555)	01- 2600- 0- 1110- 1000- 3501- 30- 100- 0110- 0107	ELOP,State Unemploy,Instruction	23	23	
(006661)	01- 0000- 0- 1110- 1000- 3501- 30- 200- 0000- 0106	UNRESTRICTED RE,State Unemploy,Instruction		1	1
(006829)	01- 0000- 0- 1110- 1000- 3501- 10- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,Instruction		4	4
(006837)	01- 0940- 0- 1110- 1000- 3501- 10- 200- 0111- 0201	Supplemental,State Unemploy,Instruction		4	4
(006845)	01- 6500- 0- 5770- 1110- 3501- 10- 200- 0000- 0000	Special Educati,State Unemploy,Spec Ed.: Separ		1	1
(006885)	01- 6500- 0- 5770- 1120- 3501- 10- 100- 0000- 0000	Special Educati,State Unemploy,Spec Ed: Resour		1	1
(006960)	01- 7435- 0- 1110- 1000- 3501- 10- 100- 0117- 0101	Learning Recov.,State Unemploy,Instruction		1	1
(006985)	01- 0000- 0- 1110- 1000- 3501- 60- 100- 0005- 0302	UNRESTRICTED RE,State Unemploy,Instruction		1	1
(000047)	01- 0000- 0- 0000- 2700- 3502- 00- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,School Admini	32	32	
00048)	01- 0000- 0- 0000- 2700- 3502- 00- 200- 0000- 0000	UNRESTRICTED RE,State Unemploy,School Admini	30	30	
00076)	01- 0000- 0- 0000- 3140- 3502- 00- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,Health Service	7	8	1

notes Account has an expiration date

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Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(000077)	01- 0000- 0- 0000- 3140- 3502- 00- 200- 0000- 0000	UNRESTRICTED RE,State Unemploy,Health Service	10	10	
(000090)	01- 0000- 0- 0000- 3900- 3502- 00- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,Other Pupil Se	49	44	5-
(000091)	01- 0000- 0- 0000- 3900- 3502- 00- 200- 0000- 0000	UNRESTRICTED RE,State Unemploy,Other Pupil Se	17	14	3-
(000127)	01- 0000- 0- 0000- 7200- 3502- 00- 000- 0000- 0000	UNRESTRICTED RE,State Unemploy,Other General	156	191	35
(000162)	01- 0000- 0- 0000- 8100- 3502- 00- 000- 0000- 0000	UNRESTRICTED RE,State Unemploy,Plant Maintenæ	4	4	
(000163)	01- 0000- 0- 0000- 8100- 3502- 00- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,Plant Maintenæ	10	10	
(000164)	01- 0000- 0- 0000- 8100- 3502- 00- 100- 0022- 0000	UNRESTRICTED RE,State Unemploy,Plant Maintenæ		2	2
(000165)	01- 0000- 0- 0000- 8100- 3502- 00- 200- 0000- 0000	UNRESTRICTED RE,State Unemploy,Plant Maintenæ	10	10	
(000309)	01- 3310- 0- 5770- 1130- 3502- 00- 100- 0000- 0000	Spec Ed - PL101,State Unemploy,Spec. Ed: Suppl	29	30	1
(000310)	01- 3310- 0- 5770- 1130- 3502- 00- 200- 0000- 0000	Spec Ed - PL101,State Unemploy,Spec. Ed: Suppl	34	26	8-
(000412)	01- 6500- 0- 5770- 1130- 3502- 00- 100- 0000- 0000	Special Educati,State Unemploy,Spec. Ed: Suppl	31	31	
(000413)	01- 6500- 0- 5770- 1130- 3502- 00- 200- 0000- 0000	Special Educati,State Unemploy,Spec. Ed: Suppl	32	64	32
(000584)	01- 8150- 0- 0000- 8100- 3502- 00- 100- 0000- 0000	Ongoing & Major,State Unemploy,Plant Maintenæ	75	75	
(000585)	01- 8150- 0- 0000- 8100- 3502- 00- 200- 0000- 0000	Ongoing & Major,State Unemploy,Plant Maintenæ	51	52	1
(000931)	01- 0000- 0- 0000- 7150- 3502- 30- 000- 0000- 0000	UNRESTRICTED RE,State Unemploy,Superintenden	72	26	46-
(000937)	01- 0000- 0- 0000- 7200- 3502- 30- 000- 0000- 0000	UNRESTRICTED RE,State Unemploy,Other General	81	70	11-
(001126)	01- 8150- 0- 0000- 8100- 3502- 50- 100- 0000- 0000	Ongoing & Major,State Unemploy,Plant Maintenæ		1	1
(001144)	01- 8150- 0- 0000- 8100- 3502- 50- 200- 0000- 0000	Ongoing & Major,State Unemploy,Plant Maintenæ		2	2
(001162)	01- 0000- 0- 0000- 3140- 3502- 50- 200- 0000- 0000	UNRESTRICTED RE,State Unemploy,Health Service		1	1
(001494)	01- 8150- 0- 0000- 8100- 3502- 60- 100- 0000- 0000	Ongoing & Major,State Unemploy,Plant Maintenæ	1	2	1
(001503)	01- 8150- 0- 0000- 8100- 3502- 60- 200- 0000- 0000	Ongoing & Major,State Unemploy,Plant Maintenæ	1	1	
(001557)	01- 0000- 0- 0000- 8100- 3502- 60- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,Plant Maintenæ	1	1	
(001566)	01- 0000- 0- 0000- 8100- 3502- 60- 200- 0000- 0000	UNRESTRICTED RE,State Unemploy,Plant Maintenæ	1	1	
(001575)	01- 0000- 0- 0000- 2700- 3502- 60- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,School Admini	1	1	
(001676)	01- 0960- 0- 0000- 3600- 3502- 00- 000- 0000- 0000	Add ons,State Unemploy,Pupil Transport	59	63	4
(001706)	01- 9010- 0- 1110- 2420- 3502- 00- 100- 0000- 0000	Other Local,State Unemploy,Instructional M	11	11	
(002127)	01- 0000- 0- 1110- 1000- 3502- 00- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,Instruction	23	22	1-
(002220)	01- 8150- 0- 0000- 8100- 3502- 00- 000- 0000- 0000	Ongoing & Major,State Unemploy,Plant Maintenæ	33	33	
(003301)	01- 8150- 0- 0000- 8100- 3502- 60- 000- 0000- 0000	Ongoing & Major,State Unemploy,Plant Maintenæ	1	1	
(003370)	01- 6500- 0- 5770- 3140- 3502- 00- 100- 0000- 0000	Special Educati,State Unemploy,Health Services	28	28	
03378)	01- 6500- 0- 5770- 3140- 3502- 00- 200- 0000- 0000	Special Educati,State Unemploy,Health Services	15	15	
03402)	01- 6500- 0- 5770- 3900- 3502- 00- 100- 0000- 0000	Special Educati,State Unemploy,Other Pupil Ser		1	1

notes Account has an expiration date

\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(003689)	01- 0000- 0- 1110- 1000- 3502- 00- 000- 0000- 0000	UNRESTRICTED RE,State Unemploy,Instruction	18	19	1
(004974)	01- 0000- 0- 1110- 1000- 3502- 60- 200- 0104- 0003	UNRESTRICTED RE,State Unemploy,Instruction		3	3
(005594)	01- 0000- 0- 0000- 7110- 3502- 30- 000- 0000- 0000	UNRESTRICTED RE,State Unemploy,Board	6	6	
(005734)	01- 0940- 0- 1110- 1000- 3502- 00- 100- 0111- 0201	Supplemental,State Unemploy,Instruction	13	13	
(005742)	01- 0940- 0- 1110- 1000- 3502- 00- 100- 0111- 0207	Supplemental,State Unemploy,Instruction	14	14	
(005883)	01- 0940- 0- 1110- 1000- 3502- 30- 100- 0111- 0201	Supplemental,State Unemploy,Instruction	1	1	
(006110)	01- 0000- 0- 1110- 1000- 3502- 60- 000- 0000- 0000	UNRESTRICTED RE,State Unemploy,Instruction		1	1
(006312)	01- 0000- 0- 0000- 3900- 3502- 50- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,Other Pupil Se		1	1
(006376)	01- 0940- 0- 1110- 1000- 3502- 10- 100- 0111- 0207	Supplemental,State Unemploy,Instruction		1	1
(006408)	01- 0960- 0- 0000- 3600- 3502- 50- 000- 0000- 0000	Add ons,State Unemploy,Pupil Transport		5	5
(006472)	01- 8150- 0- 0000- 8100- 3502- 50- 000- 0000- 0000	Ongoing & Major,State Unemploy,Plant Maintenanc		4	4
(006566)	01- 0000- 0- 5770- 1130- 3502- 30- 100- 0000- 0111	UNRESTRICTED RE,State Unemploy,Spec. Ed: Sup	1	1	
(006582)	01- 0000- 0- 1110- 1000- 3502- 30- 100- 0000- 0111	UNRESTRICTED RE,State Unemploy,Instruction	1	1	
(006590)	01- 0000- 0- 5770- 1130- 3502- 30- 200- 0000- 0111	UNRESTRICTED RE,State Unemploy,Spec. Ed: Sup	1	1	
(006669)	01- 0000- 0- 0000- 2700- 3502- 10- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,School Admini		1	1
(006677)	01- 0000- 0- 0000- 2700- 3502- 10- 200- 0000- 0000	UNRESTRICTED RE,State Unemploy,School Admini		1	1
(006685)	01- 0000- 0- 0000- 2700- 3502- 50- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,School Admini		1	1
(006693)	01- 0000- 0- 0000- 3140- 3502- 10- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,Health Service		1	1
(006701)	01- 0000- 0- 0000- 3140- 3502- 30- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,Health Service		1	1
(006709)	01- 0000- 0- 0000- 3900- 3502- 30- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,Other Pupil Se		3	3
(006717)	01- 0000- 0- 0000- 3900- 3502- 30- 200- 0000- 0000	UNRESTRICTED RE,State Unemploy,Other Pupil Se		1	1
(006725)	01- 0940- 0- 1110- 1000- 3502- 30- 100- 0111- 0207	Supplemental,State Unemploy,Instruction		1	1
(006733)	01- 0960- 0- 0000- 3600- 3502- 10- 000- 0000- 0000	Add ons,State Unemploy,Pupil Transport		1	1
(006741)	01- 3310- 0- 5770- 1130- 3502- 30- 100- 0000- 0000	Spec Ed - PL101,State Unemploy,Spec. Ed: Suppl		1	1
(006749)	01- 3310- 0- 5770- 1130- 3502- 30- 200- 0000- 0000	Spec Ed - PL101,State Unemploy,Spec. Ed: Suppl		2	2
(006757)	01- 6500- 0- 5770- 1130- 3502- 30- 200- 0000- 0000	Special Educati,State Unemploy,Spec. Ed: Suppl		1	1
(006765)	01- 8150- 0- 0000- 8100- 3502- 30- 100- 0000- 0000	Ongoing & Major,State Unemploy,Plant Maintenanc		1	1
(006773)	01- 9010- 0- 1110- 2420- 3502- 30- 100- 0000- 0000	Other Local,State Unemploy,Instructional M		1	1
(006821)	01- 0000- 0- 0000- 3900- 3502- 10- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,Other Pupil Se		2	2
(006853)	01- 6500- 0- 5770- 1130- 3502- 10- 100- 0000- 0000	Special Educati,State Unemploy,Spec. Ed: Suppl		1	1
06877)	01- 0000- 0- 0000- 3900- 3502- 10- 200- 0000- 0000	UNRESTRICTED RE,State Unemploy,Other Pupil Se		1	1
06893)	01- 0000- 0- 0000- 2700- 3502- 50- 200- 0000- 0000	UNRESTRICTED RE,State Unemploy,School Admini		1	1

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\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(006901)	01- 0000- 0- 0000- 7200- 3502- 50- 000- 0000- 0000	UNRESTRICTED RE,State Unemploy,Other General		1	1
(006917)	01- 6500- 0- 5770- 1130- 3502- 50- 200- 0000- 0000	Special Educati,State Unemploy,Spec. Ed: Suppl		1	1
(006933)	01- 6500- 0- 5770- 1130- 3502- 50- 100- 0000- 0000	Special Educati,State Unemploy,Spec. Ed: Suppl		1	1
(006941)	01- 6500- 0- 5770- 1130- 3502- 30- 100- 0000- 0000	Special Educati,State Unemploy,Spec. Ed: Suppl		1	1
(006968)	01- 0960- 0- 0000- 3600- 3502- 30- 000- 0000- 0000	Add ons,State Unemploy,Pupil Transport		1	1
(006976)	01- 0000- 0- 0000- 8100- 3502- 10- 100- 0022- 0000	UNRESTRICTED RE,State Unemploy,Plant Maintena		1	1
(000049)	01- 0000- 0- 0000- 2700- 3601- 00- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,School Admin	2,187	2,187	
(000050)	01- 0000- 0- 0000- 2700- 3601- 00- 200- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,School Admin	2,461	2,393	68-
(000112)	01- 0000- 0- 0000- 7150- 3601- 00- 000- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Superintendent	2,321	2,254	67-
(000251)	01- 0000- 0- 1110- 1000- 3601- 00- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Instruction	26,982	25,266	1,716-
(000253)	01- 0000- 0- 1110- 1000- 3601- 00- 200- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Instruction	19,608	17,438	2,170-
(000382)	01- 6500- 0- 5770- 1110- 3601- 00- 100- 0000- 0000	Special Educati,Worker`s Compen,Spec Ed.: Separ	1,295	1,295	
(000399)	01- 6500- 0- 5770- 1120- 3601- 00- 100- 0000- 0000	Special Educati,Worker`s Compen,Spec Ed: Resour	1,260	1,051	209-
(000400)	01- 6500- 0- 5770- 1120- 3601- 00- 200- 0000- 0000	Special Educati,Worker`s Compen,Spec Ed: Resour	1,347	1,117	230-
(000450)	01- 6500- 0- 5770- 3900- 3601- 00- 000- 0000- 0000	Special Educati,Worker`s Compen,Other Pupil Ser	1,764	1,764	
(000758)	01- 6500- 0- 5770- 1110- 3601- 00- 200- 0000- 0000	Special Educati,Worker`s Compen,Spec Ed.: Separ	1,295	1,295	
(000980)	01- 0000- 0- 1110- 1000- 3601- 10- 100- 0013- 0000	UNRESTRICTED RE,Worker`s Compen,Instruction	2,620	1,338	1,282-
(000984)	01- 0000- 0- 1110- 1000- 3601- 10- 200- 0013- 0000	UNRESTRICTED RE,Worker`s Compen,Instruction	1,642	484	1,158-
(001229)	01- 0000- 0- 1110- 1000- 3601- 60- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Instruction	239	748	509
(001234)	01- 0000- 0- 1110- 1000- 3601- 60- 200- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Instruction	188	348	160
(001242)	01- 6500- 0- 5770- 1120- 3601- 60- 100- 0000- 0000	Special Educati,Worker`s Compen,Spec Ed: Resour	48	102	54
(001246)	01- 6500- 0- 5770- 1120- 3601- 60- 200- 0000- 0000	Special Educati,Worker`s Compen,Spec Ed: Resour	191	17	174-
(001420)	01- 0000- 0- 1110- 1000- 3601- 30- 200- 0002- 0000	UNRESTRICTED RE,Worker`s Compen,Instruction	136	91	45-
(001806)	01- 6500- 0- 5770- 1110- 3601- 60- 200- 0000- 0000	Special Educati,Worker`s Compen,Spec Ed.: Separ	70	*	70-
(002042)	01- 6500- 0- 5770- 1110- 3601- 10- 100- 0013- 0000	Special Educati,Worker`s Compen,Spec Ed.: Separ	281	94	187-
(002049)	01- 6500- 0- 5770- 1110- 3601- 10- 200- 0013- 0000	Special Educati,Worker`s Compen,Spec Ed.: Separ	287	51	236-
(002053)	01- 6500- 0- 5770- 1120- 3601- 10- 100- 0013- 0000	Special Educati,Worker`s Compen,Spec Ed: Resour	334	95	239-
(002056)	01- 6500- 0- 5770- 1120- 3601- 10- 200- 0013- 0000	Special Educati,Worker`s Compen,Spec Ed: Resour	488	681	193
(002418)	01- 0000- 0- 1110- 1000- 3601- 30- 200- 0003- 0000	UNRESTRICTED RE,Worker`s Compen,Instruction	170	58	112-
(002896)	01- 3010- 0- 1110- 1000- 3601- 10- 200- 0110- 0001	ESEA: Title I,Worker`s Compen,Instruction	59	28	31-
02907)	01- 0000- 0- 1110- 1000- 3601- 30- 200- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Instruction	85	41	44-
03094)	01- 0000- 0- 1110- 1000- 3601- 60- 100- 0000- 0004	UNRESTRICTED RE,Worker`s Compen,Instruction		85	85

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Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SO- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(003103)	01- 0000- 0- 1110- 1000- 3601- 60- 200- 0000- 0004	UNRESTRICTED RE,Worker`s Compen,Instruction		51	51
(003322)	01- 3010- 0- 1110- 1000- 3601- 10- 100- 0110- 0001	ESEA: Title I,Worker`s Compen,Instruction	50	21	29-
(003542)	01- 0940- 0- 1110- 1000- 3601- 10- 100- 0111- 0002	Supplemental,Worker`s Compen,Instruction	26	21	5-
(003549)	01- 0940- 0- 1110- 1000- 3601- 10- 200- 0111- 0002	Supplemental,Worker`s Compen,Instruction	62	75	13
(003630)	01- 6500- 0- 5770- 3140- 3601- 00- 100- 0000- 0000	Special Educati,Worker`s Compen,Health Services	1,347	1,400	53
(003638)	01- 6500- 0- 5770- 3140- 3601- 00- 200- 0000- 0000	Special Educati,Worker`s Compen,Health Services	726	754	28
(003646)	01- 6500- 0- 5770- 3140- 3601- 60- 100- 0000- 0000	Special Educati,Worker`s Compen,Health Services	12	47	35
(003654)	01- 6500- 0- 5770- 3140- 3601- 60- 200- 0000- 0000	Special Educati,Worker`s Compen,Health Services	6	13	7
(004704)	01- 6500- 0- 5770- 1110- 3601- 30- 200- 0000- 0000	Special Educati,Worker`s Compen,Spec Ed.: Separ	13	9	4-
(004785)	01- 6266- 0- 1110- 1000- 3601- 60- 100- 0042- 0000	Ed Effect 21-22,Worker`s Compen,Instruction	102	187	85
(004793)	01- 6266- 0- 1110- 1000- 3601- 60- 200- 0042- 0000	Ed Effect 21-22,Worker`s Compen,Instruction	127	119	8-
(004983)	01- 0000- 0- 1110- 1000- 3601- 60- 200- 0104- 0003	UNRESTRICTED RE,Worker`s Compen,Instruction		153	153
(005096)	01- 0000- 0- 1110- 1000- 3601- 30- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Instruction	102	347	245
(005104)	01- 6500- 0- 5770- 1120- 3601- 30- 100- 0000- 0000	Special Educati,Worker`s Compen,Spec Ed: Resour	13	9	4-
(005631)	01- 6770- 0- 1110- 1000- 3601- 00- 100- 0005- 0302	AMS FUNDING,Worker`s Compen,Instruction	1,297	1,297	
(005671)	01- 3010- 0- 1110- 1000- 3601- 00- 200- 0110- 0101	ESEA: Title I,Worker`s Compen,Instruction	672	542	130-
(005679)	01- 7435- 0- 1110- 1000- 3601- 60- 100- 0110- 0102	Learning Recov.,Worker`s Compen,Instruction	229	221	8-
(005687)	01- 7435- 0- 1110- 1000- 3601- 60- 200- 0110- 0102	Learning Recov.,Worker`s Compen,Instruction	229	221	8-
(005695)	01- 0000- 0- 1110- 3900- 3601- 00- 100- 0117- 0103	UNRESTRICTED RE,Worker`s Compen,Other Pupil Se	1,109	1,109	
(005703)	01- 0000- 0- 1110- 3900- 3601- 00- 200- 0117- 0103	UNRESTRICTED RE,Worker`s Compen,Other Pupil Se	1,013	1,013	
(005711)	01- 6546- 0- 1110- 3900- 3601- 00- 100- 0117- 0103	SELPA: State MH,Worker`s Compen,Other Pupil Ser	370	370	
(005719)	01- 6546- 0- 1110- 3900- 3601- 00- 200- 0117- 0103	SELPA: State MH,Worker`s Compen,Other Pupil Ser	338	338	
(005727)	01- 0000- 0- 1110- 1000- 3601- 30- 200- 0117- 0106	UNRESTRICTED RE,Worker`s Compen,Instruction	6	5	1-
(005759)	01- 0000- 0- 1110- 1000- 3601- 30- 100- 0104- 0301	UNRESTRICTED RE,Worker`s Compen,Instruction	42	21	21-
(005767)	01- 0000- 0- 1110- 1000- 3601- 30- 200- 0104- 0301	UNRESTRICTED RE,Worker`s Compen,Instruction	70	60	10-
(005775)	01- 0000- 0- 1110- 1000- 3601- 60- 200- 0104- 0301	UNRESTRICTED RE,Worker`s Compen,Instruction	58	*	58-
(005784)	01- 0000- 0- 1110- 1000- 3601- 10- 100- 0013- 0303	UNRESTRICTED RE,Worker`s Compen,Instruction	9	6	3-
(005792)	01- 0000- 0- 1110- 1000- 3601- 10- 200- 0013- 0303	UNRESTRICTED RE,Worker`s Compen,Instruction	9	6	3-
(005800)	01- 0000- 0- 1110- 1000- 3601- 30- 100- 0000- 0303	UNRESTRICTED RE,Worker`s Compen,Instruction	7	27	20
(005808)	01- 0000- 0- 1110- 1000- 3601- 30- 200- 0000- 0303	UNRESTRICTED RE,Worker`s Compen,Instruction	6	5	1-
05816)	01- 0000- 0- 1110- 1000- 3601- 10- 100- 0013- 0403	UNRESTRICTED RE,Worker`s Compen,Instruction	13	12	1-
05824)	01- 0000- 0- 1110- 1000- 3601- 10- 200- 0013- 0403	UNRESTRICTED RE,Worker`s Compen,Instruction	13	12	1-

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Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(005832)	01- 0000- 0- 1110- 1000- 3601- 60- 100- 0000- 0405	UNRESTRICTED RE,Worker`s Compen,Instruction	77	102	25
(005840)	01- 0000- 0- 1110- 1000- 3601- 60- 200- 0000- 0405	UNRESTRICTED RE,Worker`s Compen,Instruction	51	119	68
(005864)	01- 0940- 0- 1110- 1000- 3601- 00- 100- 0111- 0201	Supplemental,Worker`s Compen,Instruction	1,624	1,624	
(005875)	01- 0940- 0- 1110- 1000- 3601- 30- 100- 0111- 0201	Supplemental,Worker`s Compen,Instruction	21	149	128
(005896)	01- 7435- 0- 1110- 1000- 3601- 00- 100- 0117- 0101	Learning Recov.,Worker`s Compen,Instruction	1,266	1,266	
(005905)	01- 6546- 0- 1110- 3900- 3601- 60- 100- 0117- 0103	SELPA: State MH,Worker`s Compen,Other Pupil Ser	5	10	5
(005913)	01- 6546- 0- 1110- 3900- 3601- 60- 200- 0117- 0103	SELPA: State MH,Worker`s Compen,Other Pupil Ser	5	10	5
(005921)	01- 0000- 0- 1110- 3900- 3601- 60- 100- 0117- 0103	UNRESTRICTED RE,Worker`s Compen,Other Pupil Sc	13	13	
(005929)	01- 0000- 0- 1110- 3900- 3601- 60- 200- 0117- 0103	UNRESTRICTED RE,Worker`s Compen,Other Pupil Sc	13	13	
(005952)	01- 0000- 0- 1110- 1000- 3601- 00- 100- 0117- 0207	UNRESTRICTED RE,Worker`s Compen,Instruction	317	317	
(006056)	01- 0940- 0- 1110- 1000- 3601- 00- 200- 0111- 0201	Supplemental,Worker`s Compen,Instruction	229	139	90-
(006138)	01- 7435- 0- 1110- 1000- 3601- 30- 100- 0117- 0101	Learning Recov.,Worker`s Compen,Instruction	19	21	2
(006177)	01- 6770- 0- 1110- 1000- 3601- 60- 100- 0005- 0302	AMS FUNDING,Worker`s Compen,Instruction	17	34	17
(006185)	01- 0940- 0- 1110- 1000- 3601- 60- 100- 0111- 0201	Supplemental,Worker`s Compen,Instruction	17	17	
(006241)	01- 3010- 0- 1110- 1000- 3601- 60- 200- 0110- 0101	ESEA: Title I,Worker`s Compen,Instruction		3	3
(006329)	01- 0000- 0- 1110- 1000- 3601- 10- 200- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Instruction		1,015	1,015
(006369)	01- 0000- 0- 1110- 3900- 3601- 30- 200- 0117- 0103	UNRESTRICTED RE,Worker`s Compen,Other Pupil Sc		8	8
(006385)	01- 0940- 0- 1110- 1000- 3601- 10- 100- 0111- 0201	Supplemental,Worker`s Compen,Instruction		17	17
(006417)	01- 3010- 0- 1110- 1000- 3601- 10- 200- 0110- 0101	ESEA: Title I,Worker`s Compen,Instruction		9	9
(006449)	01- 6546- 0- 1110- 3900- 3601- 30- 200- 0117- 0103	SELPA: State MH,Worker`s Compen,Other Pupil Ser		2	2
(006526)	01- 6500- 0- 5770- 1120- 3601- 00- 000- 0000- 0000	Special Educati,Worker`s Compen,Spec Ed: Resour	270	266	4-
(006542)	01- 0000- 0- 1110- 1000- 3601- 00- 100- 0005- 0302	UNRESTRICTED RE,Worker`s Compen,Instruction	70	69	1-
(006556)	01- 2600- 0- 1110- 1000- 3601- 30- 100- 0110- 0107	ELOP,Worker`s Compen,Instruction	748	751	3
(006662)	01- 0000- 0- 1110- 1000- 3601- 30- 200- 0000- 0106	UNRESTRICTED RE,Worker`s Compen,Instruction		5	5
(006830)	01- 0000- 0- 1110- 1000- 3601- 10- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Instruction		118	118
(006838)	01- 0940- 0- 1110- 1000- 3601- 10- 200- 0111- 0201	Supplemental,Worker`s Compen,Instruction		122	122
(006846)	01- 6500- 0- 5770- 1110- 3601- 10- 200- 0000- 0000	Special Educati,Worker`s Compen,Spec Ed.: Separ		21	21
(006886)	01- 6500- 0- 5770- 1120- 3601- 10- 100- 0000- 0000	Special Educati,Worker`s Compen,Spec Ed: Resour		7	7
(006961)	01- 7435- 0- 1110- 1000- 3601- 10- 100- 0117- 0101	Learning Recov.,Worker`s Compen,Instruction		14	14
(006986)	01- 0000- 0- 1110- 1000- 3601- 60- 100- 0005- 0302	UNRESTRICTED RE,Worker`s Compen,Instruction		1	1
00051)	01- 0000- 0- 0000- 2700- 3602- 00- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,School Admin	1,064	1,064	
00052)	01- 0000- 0- 0000- 2700- 3602- 00- 200- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,School Admin	997	997	

notes Account has an expiration date

\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(000079)	01- 0000- 0- 0000- 3140- 3602- 00- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Health Service	220	257	37
(000080)	01- 0000- 0- 0000- 3140- 3602- 00- 200- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Health Service	327	327	
(000092)	01- 0000- 0- 0000- 3900- 3602- 00- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Other Pupil Se	1,647	1,483	164-
(000093)	01- 0000- 0- 0000- 3900- 3602- 00- 200- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Other Pupil Se	550	447	103-
(000128)	01- 0000- 0- 0000- 7200- 3602- 00- 000- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Other General	5,281	6,463	1,182
(000166)	01- 0000- 0- 0000- 8100- 3602- 00- 000- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Plant Mainten:	133	129	4-
(000167)	01- 0000- 0- 0000- 8100- 3602- 00- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Plant Mainten:	335	335	
(000168)	01- 0000- 0- 0000- 8100- 3602- 00- 100- 0022- 0000	UNRESTRICTED RE,Worker`s Compen,Plant Mainten:		45	45
(000169)	01- 0000- 0- 0000- 8100- 3602- 00- 200- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Plant Mainten:	330	338	8
(000311)	01- 3310- 0- 5770- 1130- 3602- 00- 100- 0000- 0000	Spec Ed - PL101,Worker`s Compen,Spec. Ed: Suppl	960	1,015	55
(000312)	01- 3310- 0- 5770- 1130- 3602- 00- 200- 0000- 0000	Spec Ed - PL101,Worker`s Compen,Spec. Ed: Suppl	1,128	883	245-
(000414)	01- 6500- 0- 5770- 1130- 3602- 00- 100- 0000- 0000	Special Educati,Worker`s Compen,Spec. Ed: Suppl	1,049	1,049	
(000415)	01- 6500- 0- 5770- 1130- 3602- 00- 200- 0000- 0000	Special Educati,Worker`s Compen,Spec. Ed: Suppl	1,084	1,084	
(000587)	01- 8150- 0- 0000- 8100- 3602- 00- 100- 0000- 0000	Ongoing & Major,Worker`s Compen,Plant Maintenan	2,529	2,520	9-
(000588)	01- 8150- 0- 0000- 8100- 3602- 00- 200- 0000- 0000	Ongoing & Major,Worker`s Compen,Plant Maintenan	1,729	1,755	26
(000932)	01- 0000- 0- 0000- 7150- 3602- 30- 000- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Superintendent	2,134	862	1,272-
(000938)	01- 0000- 0- 0000- 7200- 3602- 30- 000- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Other General	2,703	2,380	323-
(001127)	01- 8150- 0- 0000- 8100- 3602- 50- 100- 0000- 0000	Ongoing & Major,Worker`s Compen,Plant Maintenan		31	31
(001145)	01- 8150- 0- 0000- 8100- 3602- 50- 200- 0000- 0000	Ongoing & Major,Worker`s Compen,Plant Maintenan		38	38
(001163)	01- 0000- 0- 0000- 3140- 3602- 50- 200- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Health Service		9	9
(001495)	01- 8150- 0- 0000- 8100- 3602- 60- 100- 0000- 0000	Ongoing & Major,Worker`s Compen,Plant Maintenan	34	44	10
(001504)	01- 8150- 0- 0000- 8100- 3602- 60- 200- 0000- 0000	Ongoing & Major,Worker`s Compen,Plant Maintenan	17	27	10
(001558)	01- 0000- 0- 0000- 8100- 3602- 60- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Plant Mainten:	8	8	
(001567)	01- 0000- 0- 0000- 8100- 3602- 60- 200- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Plant Mainten:	8	8	
(001576)	01- 0000- 0- 0000- 2700- 3602- 60- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,School Admin	17	17	
(001677)	01- 0960- 0- 0000- 3600- 3602- 00- 000- 0000- 0000	Add ons,Worker`s Compen,Pupil Transport	1,996	2,129	133
(001707)	01- 9010- 0- 1110- 2420- 3602- 00- 100- 0000- 0000	Other Local,Worker`s Compen,Instructional M	341	341	
(002128)	01- 0000- 0- 1110- 1000- 3602- 00- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Instruction	769	727	42-
(002221)	01- 8150- 0- 0000- 8100- 3602- 00- 000- 0000- 0000	Ongoing & Major,Worker`s Compen,Plant Maintenan	1,096	1,113	17
(003302)	01- 8150- 0- 0000- 8100- 3602- 60- 000- 0000- 0000	Ongoing & Major,Worker`s Compen,Plant Maintenan	17	17	
03371)	01- 6500- 0- 5770- 3140- 3602- 00- 100- 0000- 0000	Special Educati,Worker`s Compen,Health Services	933	933	
03379)	01- 6500- 0- 5770- 3140- 3602- 00- 200- 0000- 0000	Special Educati,Worker`s Compen,Health Services	481	481	

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Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(003403)	01- 6500- 0- 5770- 3900- 3602- 00- 100- 0000- 0000	Special Educati,Worker`s Compen,Other Pupil Ser		13	13
(003690)	01- 0000- 0- 1110- 1000- 3602- 00- 000- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Instruction	609	637	28
(004975)	01- 0000- 0- 1110- 1000- 3602- 60- 200- 0104- 0003	UNRESTRICTED RE,Worker`s Compen,Instruction		102	102
(005595)	01- 0000- 0- 0000- 7110- 3602- 30- 000- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Board	174	174	
(005735)	01- 0940- 0- 1110- 1000- 3602- 00- 100- 0111- 0201	Supplemental,Worker`s Compen,Instruction	416	416	
(005743)	01- 0940- 0- 1110- 1000- 3602- 00- 100- 0111- 0207	Supplemental,Worker`s Compen,Instruction	463	463	
(005884)	01- 0940- 0- 1110- 1000- 3602- 30- 100- 0111- 0201	Supplemental,Worker`s Compen,Instruction	7	9	2
(006111)	01- 0000- 0- 1110- 1000- 3602- 60- 000- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Instruction		10	10
(006313)	01- 0000- 0- 0000- 3900- 3602- 50- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Other Pupil Sc		7	7
(006377)	01- 0940- 0- 1110- 1000- 3602- 10- 100- 0111- 0207	Supplemental,Worker`s Compen,Instruction		24	24
(006409)	01- 0960- 0- 0000- 3600- 3602- 50- 000- 0000- 0000	Add ons,Worker`s Compen,Pupil Transport		146	146
(006473)	01- 8150- 0- 0000- 8100- 3602- 50- 000- 0000- 0000	Ongoing & Major,Worker`s Compen,Plant Maintenanc		114	114
(006567)	01- 0000- 0- 5770- 1130- 3602- 30- 100- 0000- 0111	UNRESTRICTED RE,Worker`s Compen,Spec. Ed: Sup	12	13	1
(006583)	01- 0000- 0- 1110- 1000- 3602- 30- 100- 0000- 0111	UNRESTRICTED RE,Worker`s Compen,Instruction	10	11	1
(006591)	01- 0000- 0- 5770- 1130- 3602- 30- 200- 0000- 0111	UNRESTRICTED RE,Worker`s Compen,Spec. Ed: Sup	7	8	1
(006670)	01- 0000- 0- 0000- 2700- 3602- 10- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,School Admin		20	20
(006678)	01- 0000- 0- 0000- 2700- 3602- 10- 200- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,School Admin		19	19
(006686)	01- 0000- 0- 0000- 2700- 3602- 50- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,School Admin		8	8
(006694)	01- 0000- 0- 0000- 3140- 3602- 10- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Health Service		7	7
(006702)	01- 0000- 0- 0000- 3140- 3602- 30- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Health Service		9	9
(006710)	01- 0000- 0- 0000- 3900- 3602- 30- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Other Pupil Sc		72	72
(006718)	01- 0000- 0- 0000- 3900- 3602- 30- 200- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Other Pupil Sc		22	22
(006726)	01- 0940- 0- 1110- 1000- 3602- 30- 100- 0111- 0207	Supplemental,Worker`s Compen,Instruction		3	3
(006734)	01- 0960- 0- 0000- 3600- 3602- 10- 000- 0000- 0000	Add ons,Worker`s Compen,Pupil Transport		17	17
(006742)	01- 3310- 0- 5770- 1130- 3602- 30- 100- 0000- 0000	Spec Ed - PL101,Worker`s Compen,Spec. Ed: Suppl		10	10
(006750)	01- 3310- 0- 5770- 1130- 3602- 30- 200- 0000- 0000	Spec Ed - PL101,Worker`s Compen,Spec. Ed: Suppl		55	55
(006758)	01- 6500- 0- 5770- 1130- 3602- 30- 200- 0000- 0000	Special Educati,Worker`s Compen,Spec. Ed: Suppl		22	22
(006766)	01- 8150- 0- 0000- 8100- 3602- 30- 100- 0000- 0000	Ongoing & Major,Worker`s Compen,Plant Maintenanc		13	13
(006774)	01- 9010- 0- 1110- 2420- 3602- 30- 100- 0000- 0000	Other Local,Worker`s Compen,Instructional M		4	4
(006822)	01- 0000- 0- 0000- 3900- 3602- 10- 100- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Other Pupil Sc		52	52
06854)	01- 6500- 0- 5770- 1130- 3602- 10- 100- 0000- 0000	Special Educati,Worker`s Compen,Spec. Ed: Suppl		28	28
06878)	01- 0000- 0- 0000- 3900- 3602- 10- 200- 0000- 0000	UNRESTRICTED RE,Worker`s Compen,Other Pupil Sc		1	1

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Budget01a

Budget Comparison

**Model BR26-04 2025-26 First Interim**

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(006894)	01- 0000- 0- 0000- 2700- 3602- 50- 200- 0000- 0000	UNRESTRICTED RE,Worker's Compen,School Admin		5	5
(006902)	01- 0000- 0- 0000- 7200- 3602- 50- 000- 0000- 0000	UNRESTRICTED RE,Worker's Compen,Other General		6	6
(006910)	01- 0000- 0- 0000- 3900- 3602- 50- 200- 0000- 0000	UNRESTRICTED RE,Worker's Compen,Other Pupil Sc		1	1
(006918)	01- 6500- 0- 5770- 1130- 3602- 50- 200- 0000- 0000	Special Educati,Worker's Compen,Spec. Ed: Suppl		11	11
(006926)	01- 3310- 0- 5770- 1130- 3602- 50- 100- 0000- 0000	Spec Ed - PL101,Worker's Compen,Spec. Ed: Suppl		1	1
(006934)	01- 6500- 0- 5770- 1130- 3602- 50- 100- 0000- 0000	Special Educati,Worker's Compen,Spec. Ed: Suppl		1	1
(006942)	01- 6500- 0- 5770- 1130- 3602- 30- 100- 0000- 0000	Special Educati,Worker's Compen,Spec. Ed: Suppl		17	17
(006969)	01- 0960- 0- 0000- 3600- 3602- 30- 000- 0000- 0000	Add ons,Worker's Compen,Pupil Transport		10	10
(006977)	01- 0000- 0- 0000- 8100- 3602- 10- 100- 0022- 0000	UNRESTRICTED RE,Worker's Compen,Plant Mainten:		3	3
(000255)	01- 0000- 0- 1110- 1000- 3701- 00- 100- 0000- 0000	UNRESTRICTED RE,Retiree Benefit,Instruction	14,352	14,352	
(005447)	01- 0000- 0- 0000- 7200- 3702- 00- 000- 0000- 0000	UNRESTRICTED RE,Retiree Benefit,Other General A	5,956	5,956	
(002367)	01- 0000- 0- 0000- 7150- 3901- 00- 000- 0000- 0000	UNRESTRICTED RE,Other Benefits,,Superintendent	12,322	12,688	366
(002368)	01- 0000- 0- 0000- 2700- 3901- 00- 200- 0000- 0000	UNRESTRICTED RE,Other Benefits,,School Administ	12,322	12,688	366
(000055)	01- 0000- 0- 0000- 2700- 4300- 00- 100- 0000- 0000	UNRESTRICTED RE,Materials and S,School Administ	3,100	3,100	
(000056)	01- 0000- 0- 0000- 2700- 4300- 00- 200- 0000- 0000	UNRESTRICTED RE,Materials and S,School Administ	2,300	2,300	
(000083)	01- 0000- 0- 0000- 3140- 4300- 00- 100- 0000- 0000	UNRESTRICTED RE,Materials and S,Health Services	800	800	
(000084)	01- 0000- 0- 0000- 3140- 4300- 00- 200- 0000- 0000	UNRESTRICTED RE,Materials and S,Health Services	1,200	1,200	
(000094)	01- 0000- 0- 0000- 7110- 4300- 00- 000- 0000- 0000	UNRESTRICTED RE,Materials and S,Board	350	350	
(000115)	01- 0000- 0- 0000- 7150- 4300- 00- 000- 0000- 0000	UNRESTRICTED RE,Materials and S,Superintendent	1,691	1,691	
(000130)	01- 0000- 0- 0000- 7200- 4300- 00- 000- 0000- 0000	UNRESTRICTED RE,Materials and S,Other General A	4,000	4,000	
(000131)	01- 0000- 0- 0000- 7200- 4300- 00- 000- 0000- 2000	UNRESTRICTED RE,Materials and S,Other General A	1,400	1,400	
(000132)	01- 0000- 0- 0000- 7200- 4300- 00- 000- 0080- 0000	UNRESTRICTED RE,Materials and S,Other General A	500	500	
(000173)	01- 0000- 0- 0000- 8100- 4300- 00- 000- 0000- 0000	UNRESTRICTED RE,Materials and S,Plant Maintenanc	3,344	3,344	
(000174)	01- 0000- 0- 0000- 8100- 4300- 00- 000- 0000- 2000	UNRESTRICTED RE,Materials and S,Plant Maintenanc	2,900	2,900	
(000175)	01- 0000- 0- 0000- 8100- 4300- 00- 100- 0000- 0000	UNRESTRICTED RE,Materials and S,Plant Maintenanc	25,100	25,100	
(000176)	01- 0000- 0- 0000- 8100- 4300- 00- 200- 0000- 0000	UNRESTRICTED RE,Materials and S,Plant Maintenanc	15,000	15,000	
(000259)	01- 0000- 0- 1110- 1000- 4300- 00- 100- 0000- 0000	UNRESTRICTED RE,Materials and S,Instruction	6,200	6,200	
(000260)	01- 0000- 0- 1110- 1000- 4300- 00- 100- 0080- 0000	UNRESTRICTED RE,Materials and S,Instruction	5,021	5,021	
(000261)	01- 0000- 0- 1110- 1000- 4300- 00- 200- 0000- 0000	UNRESTRICTED RE,Materials and S,Instruction	5,400	5,400	
(000262)	01- 0000- 0- 1110- 1000- 4300- 00- 200- 0080- 0000	UNRESTRICTED RE,Materials and S,Instruction	3,985	3,985	
00292)	01- 3010- 0- 1110- 1000- 4300- 00- 200- 0000- 0000	ESEA: Title I,Materials and S,Instruction	200	810	610
00385)	01- 6500- 0- 5770- 1110- 4300- 00- 200- 0000- 0000	Special Educati,Materials and S,Spec Ed.: Separ	500	500	

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Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(000401)	01- 6500- 0- 5770- 1120- 4300- 00- 100- 0000- 0000	Special Educati,Materials and S,Spec Ed: Resour	500	500	
(000402)	01- 6500- 0- 5770- 1120- 4300- 00- 200- 0000- 0000	Special Educati,Materials and S,Spec Ed: Resour	500	500	
(001052)	01- 1100- 0- 1110- 1000- 4300- 00- 200- 0000- 0000	State Lottery,Materials and S,Instruction	2,900	2,900	
(001055)	01- 9010- 0- 1110- 1000- 4300- 00- 200- 0000- 0000	Other Local,Materials and S,Instruction	10,000	10,000	
(001214)	01- 6500- 0- 5770- 1110- 4300- 00- 000- 0000- 0000	Special Educati,Materials and S,Spec Ed.: Separ	3,000	3,000	
(001686)	01- 0960- 0- 0000- 3600- 4300- 00- 000- 0000- 0000	Add ons,Materials and S,Pupil Transport	300	300	
(001906)	01- 6500- 0- 5770- 3160- 4300- 00- 100- 0000- 0000	Special Educati,Materials and S,Pupil Testing S	1,750	1,750	
(002100)	01- 6500- 0- 5770- 3140- 4300- 00- 100- 0000- 0000	Special Educati,Materials and S,Health Services	750	750	
(002188)	01- 6500- 0- 5770- 1190- 4300- 00- 100- 0000- 0000	Special Educati,Materials and S,Spec Ed: Other	500	500	
(002268)	01- 1100- 0- 1110- 1000- 4300- 00- 100- 0000- 0000	State Lottery,Materials and S,Instruction	2,240	2,240	
(003065)	01- 0000- 0- 1110- 1000- 4300- 00- 200- 0000- 2000	UNRESTRICTED RE,Materials and S,Instruction	515	515	
(003450)	01- 0000- 0- 1110- 1000- 4300- 00- 100- 0000- 2200	UNRESTRICTED RE,Materials and S,Instruction	2,000	2,000	
(003451)	01- 0000- 0- 1110- 1000- 4300- 00- 200- 0000- 2200	UNRESTRICTED RE,Materials and S,Instruction	500	500	
(003682)	01- 0000- 0- 0000- 8100- 4300- 00- 100- 0000- 2400	UNRESTRICTED RE,Materials and S,Plant Mainten	500	500	
(003683)	01- 0000- 0- 0000- 8100- 4300- 00- 200- 0000- 2400	UNRESTRICTED RE,Materials and S,Plant Mainten	500	500	
(003703)	01- 6500- 0- 5770- 1190- 4300- 00- 200- 0000- 0000	Special Educati,Materials and S,Spec Ed: Other	500	500	
(003708)	01- 0000- 0- 1110- 1000- 4300- 00- 200- 0006- 0000	UNRESTRICTED RE,Materials and S,Instruction	1,300	1,300	
(003733)	01- 0000- 0- 0000- 7200- 4300- 00- 000- 0000- 2300	UNRESTRICTED RE,Materials and S,Other General A	260	260	
(004014)	01- 0000- 0- 1110- 1000- 4300- 00- 100- 0007- 0000	UNRESTRICTED RE,Materials and S,Instruction	700	700	
(004090)	01- 6500- 0- 5770- 3900- 4300- 00- 100- 0000- 0000	Special Educati,Materials and S,Other Pupil Ser	200	200	
(004102)	01- 6500- 0- 5770- 3160- 4300- 00- 200- 0000- 0000	Special Educati,Materials and S,Pupil Testing S	500	500	
(004513)	01- 6500- 0- 5770- 3140- 4300- 00- 200- 0000- 0000	Special Educati,Materials and S,Health Services	250	250	
(004722)	01- 1100- 0- 1110- 1000- 4300- 00- 100- 0000- 2200	State Lottery,Materials and S,Instruction	6,080	6,080	
(004723)	01- 1100- 0- 1110- 1000- 4300- 00- 200- 0000- 2200	State Lottery,Materials and S,Instruction	6,080	6,080	
(004850)	01- 6500- 0- 5770- 3900- 4300- 00- 200- 0000- 0000	Special Educati,Materials and S,Other Pupil Ser	130	130	
(005253)	01- 8150- 0- 0000- 8100- 4300- 00- 000- 0000- 0000	Ongoing & Major,Materials and S,Plant Mainten	3,500	3,500	
(005254)	01- 8150- 0- 0000- 8100- 4300- 00- 100- 0000- 0000	Ongoing & Major,Materials and S,Plant Mainten	1,500	1,500	
(005255)	01- 8150- 0- 0000- 8100- 4300- 00- 200- 0000- 0000	Ongoing & Major,Materials and S,Plant Mainten	1,500	1,500	
(005601)	01- 1100- 0- 1110- 3900- 4300- 00- 100- 0117- 0109	State Lottery,Materials and S,Other Pupil Ser	2,498	2,498	
(005612)	01- 3010- 0- 1110- 1000- 4300- 00- 100- 0110- 0105	ESEA: Title I,Materials and S,Instruction	26,970	26,970	
05635)	01- 7435- 0- 1110- 1000- 4300- 00- 100- 0117- 0101	Learning Recov.,Materials and S,Instruction	1,000	1,000	
05636)	01- 7435- 0- 1110- 1000- 4300- 00- 100- 0117- 0102	Learning Recov.,Materials and S,Instruction	2,000	11,384	9,384

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Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(005637)	01- 7435- 0- 1110- 1000- 4300- 00- 200- 0117- 0102	Learning Recov.,Materials and S,Instruction	1,500	5,500	4,000
(005638)	01- 0000- 0- 1110- 3900- 4300- 00- 100- 0117- 0103	UNRESTRICTED RE,Materials and S,Other Pupil Ser	250	250	
(005642)	01- 0000- 0- 1110- 1000- 4300- 00- 200- 0000- 0106	UNRESTRICTED RE,Materials and S,Instruction	700	700	
(005644)	01- 0940- 0- 1110- 1000- 4300- 00- 100- 0111- 0201	Supplemental,Materials and S,Instruction	3,500	3,500	
(005645)	01- 0940- 0- 1110- 1000- 4300- 00- 200- 0111- 0201	Supplemental,Materials and S,Instruction	1,500	1,500	
(005658)	01- 0000- 0- 1110- 1000- 4300- 00- 000- 0000- 0303	UNRESTRICTED RE,Materials and S,Instruction	250	250	
(005659)	01- 0000- 0- 0000- 7200- 4300- 00- 000- 0000- 0305	UNRESTRICTED RE,Materials and S,Other General A	1,000	1,000	
(005660)	01- 0000- 0- 0000- 7200- 4300- 00- 000- 0000- 0306	UNRESTRICTED RE,Materials and S,Other General A	1,000	1,000	
(005662)	01- 0000- 0- 0000- 7200- 4300- 00- 000- 0000- 0307	UNRESTRICTED RE,Materials and S,Other General A	5,000	5,000	
(005899)	01- 6762- 0- 1110- 1000- 4300- 00- 100- 0005- 0302	Arts/Music & PE,Materials and S,Instruction	11,500	11,500	
(005946)	01- 1100- 0- 1110- 1000- 4300- 00- 100- 0104- 0304	State Lottery,Materials and S,Instruction	3,000	3,000	
(006047)	01- 6770- 0- 1110- 1000- 4300- 00- 100- 0104- 0302	AMS FUNDING,Materials and S,Instruction		14,247	14,247
(006076)	01- 9010- 0- 1110- 1000- 4300- 00- 200- 0059- 0406	Other Local,Materials and S,Instruction	6,728	6,728	
(006089)	01- 0000- 0- 1110- 1000- 4300- 00- 100- 0024- 0000	UNRESTRICTED RE,Materials and S,Instruction	100	100	
(006131)	01- 6762- 0- 1110- 1000- 4300- 00- 100- 0104- 0302	Arts/Music & PE,Materials and S,Instruction	12,000	12,000	
(006218)	01- 6762- 0- 1110- 1000- 4300- 00- 100- 0105- 0402	Arts/Music & PE,Materials and S,Instruction	175,630	175,630	
(006602)	01- 0940- 0- 1110- 1000- 4300- 00- 100- 0111- 0203	Supplemental,Materials and S,Instruction	650	650	
(006603)	01- 0940- 0- 1110- 1000- 4300- 00- 200- 0111- 0203	Supplemental,Materials and S,Instruction	350	350	
(006604)	01- 0000- 0- 1110- 3900- 4300- 00- 100- 0000- 0312	UNRESTRICTED RE,Materials and S,Other Pupil Ser	2,000	2,000	
(006605)	01- 0000- 0- 1110- 3900- 4300- 00- 200- 0000- 0312	UNRESTRICTED RE,Materials and S,Other Pupil Ser	2,000	2,000	
(006610)	01- 0000- 0- 0000- 7200- 4300- 00- 000- 0000- 0408	UNRESTRICTED RE,Materials and S,Other General A	7,000	7,000	
(006618)	01- 6762- 0- 1110- 1000- 4300- 00- 200- 0005- 0302	Arts/Music & PE,Materials and S,Instruction	10,000	10,000	
(006619)	01- 6762- 0- 1110- 1000- 4300- 00- 200- 0059- 0406	Arts/Music & PE,Materials and S,Instruction	15,000	15,000	
(006620)	01- 6762- 0- 1110- 1000- 4300- 00- 200- 0105- 0402	Arts/Music & PE,Materials and S,Instruction	113,448	113,448	
(006637)	01- 6762- 0- 5770- 1120- 4300- 00- 100- 0000- 0110	Arts/Music & PE,Materials and S,Spec Ed: Resour	8,359	8,359	
(006864)	01- 6762- 0- 1110- 1000- 4300- 00- 200- 0104- 0302	Arts/Music & PE,Materials and S,Instruction	3,000	3,000	
(006867)	01- 6762- 0- 1110- 1000- 4300- 00- 200- 0000- 0000	Arts/Music & PE,Materials and S,Instruction	300	300	
(007000)	01- 0000- 0- 1110- 1000- 4300- 00- 100- 0104- 0303	UNRESTRICTED RE,Materials and S,Instruction	1,279	1,279	
(000177)	01- 0000- 0- 0000- 8100- 4310- 00- 000- 0000- 0000	UNRESTRICTED RE,Materials and S,Plant Maintenan	3,500	3,500	
(001687)	01- 0960- 0- 0000- 3600- 4310- 00- 000- 0000- 0000	Add ons,Materials and S,Pupil Transport	27,000	27,000	
00178)	01- 0000- 0- 0000- 8100- 4350- 00- 000- 0000- 0000	UNRESTRICTED RE,Materials and S,Plant Maintenan	555	555	
00812)	01- 0000- 0- 0000- 8100- 4350- 00- 200- 0000- 0000	UNRESTRICTED RE,Materials and S,Plant Maintenan	555	555	

notes Account has an expiration date

\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)

Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SO- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(001167)	01- 0000- 0- 0000- 7200- 4350- 00- 000- 0000- 0000	UNRESTRICTED RE,Materials and S,Other General A	599	599	
(001169)	01- 0000- 0- 0000- 2700- 4350- 00- 100- 0000- 0000	UNRESTRICTED RE,Materials and S,School Administ	1,500	1,500	
(002009)	01- 0000- 0- 0000- 8100- 4350- 00- 100- 0000- 0000	UNRESTRICTED RE,Materials and S,Plant Maintenanc	555	555	
(004868)	01- 0000- 0- 0000- 7200- 4350- 00- 000- 0000- 2400	UNRESTRICTED RE,Materials and S,Other General A	1,453	1,453	
(006608)	01- 1100- 0- 1110- 1000- 4350- 00- 200- 0000- 2200	State Lottery,Materials and S,Instruction	45,454	45,454	
(006609)	01- 0000- 0- 0000- 7200- 4350- 00- 000- 0000- 2000	UNRESTRICTED RE,Materials and S,Other General A	45,000		45,000-
(006997)	01- 1100- 0- 1110- 1000- 4350- 00- 100- 0000- 2200	State Lottery,Materials and S,Instruction	28,316	28,316	
(006998)	01- 1100- 0- 1110- 1000- 4350- 00- 000- 0000- 2200	State Lottery,Materials and S,Instruction	7,342	7,342	
(005990)	01- 0000- 0- 0000- 8100- 4400- 00- 200- 0000- 0000	UNRESTRICTED RE,Noncapitalized,Plant Maintenanc	500	500	
(000059)	01- 0000- 0- 0000- 2700- 5200- 00- 100- 0000- 0000	UNRESTRICTED RE,Travel and Conf,School Administ	1,000	1,000	
(000095)	01- 0000- 0- 0000- 7110- 5200- 00- 000- 0000- 0000	UNRESTRICTED RE,Travel and Conf,Board	250	250	
(000116)	01- 0000- 0- 0000- 7150- 5200- 00- 000- 0000- 0000	UNRESTRICTED RE,Travel and Conf,Superintendent	750	750	
(000134)	01- 0000- 0- 0000- 7200- 5200- 00- 000- 0000- 0000	UNRESTRICTED RE,Travel and Conf,Other General A	4,500	4,500	
(000179)	01- 0000- 0- 0000- 8100- 5200- 00- 000- 0000- 0000	UNRESTRICTED RE,Travel and Conf,Plant Maintenanc	1,800	1,800	
(001017)	01- 6500- 0- 5770- 1110- 5200- 00- 000- 0000- 0000	Special Educati,Travel and Conf,Spec Ed.: Separ	500	500	
(001425)	01- 0000- 0- 1110- 1000- 5200- 00- 100- 0000- 0000	UNRESTRICTED RE,Travel and Conf,Instruction	1,000	1,000	
(002076)	01- 6500- 0- 5770- 1110- 5200- 00- 100- 0000- 0000	Special Educati,Travel and Conf,Spec Ed.: Separ	1,600	1,600	
(003707)	01- 7311- 0- 1110- 1000- 5200- 00- 100- 0000- 0000	CSE Prof Dev,Travel and Conf,Instruction		4,510	4,510
(003779)	01- 0000- 0- 1110- 1000- 5200- 00- 200- 0058- 0000	UNRESTRICTED RE,Travel and Conf,Instruction	130	130	
(004595)	01- 6500- 0- 5770- 3140- 5200- 00- 100- 0000- 0000	Special Educati,Travel and Conf,Health Services	100	100	
(004596)	01- 6500- 0- 5770- 3140- 5200- 00- 200- 0000- 0000	Special Educati,Travel and Conf,Health Services	100	100	
(004861)	01- 6500- 0- 5770- 3900- 5200- 00- 100- 0000- 0000	Special Educati,Travel and Conf,Other Pupil Ser	400	400	
(004862)	01- 6500- 0- 5770- 3900- 5200- 00- 200- 0000- 0000	Special Educati,Travel and Conf,Other Pupil Ser	750	750	
(004997)	01- 6266- 0- 1110- 1000- 5200- 00- 100- 0000- 0000	Ed Effect 21-22,Travel and Conf,Instruction	2,502	2,502	
(004998)	01- 6266- 0- 1110- 1000- 5200- 00- 200- 0000- 0000	Ed Effect 21-22,Travel and Conf,Instruction	1,347	1,347	
(005640)	01- 3010- 0- 1110- 1000- 5200- 00- 100- 0110- 0105	ESEA: Title I,Travel and Conf,Instruction	1,500	1,500	
(006087)	01- 0000- 0- 0000- 7200- 5200- 00- 000- 0000- 2000	UNRESTRICTED RE,Travel and Conf,Other General A	500	500	
(006865)	01- 6266- 0- 1110- 1000- 5200- 00- 100- 0000- 0102	Ed Effect 21-22,Travel and Conf,Instruction		200	200
(006947)	01- 0940- 0- 1110- 1000- 5200- 00- 100- 0111- 0203	Supplemental,Travel and Conf,Instruction		125	125
(000061)	01- 0000- 0- 0000- 2700- 5300- 00- 100- 0000- 0000	UNRESTRICTED RE,Dues and Member,School Admin	1,300	1,300	
00096)	01- 0000- 0- 0000- 7110- 5300- 00- 000- 0000- 0000	UNRESTRICTED RE,Dues and Member,Board	9,651	9,651	
00135)	01- 0000- 0- 0000- 7200- 5300- 00- 000- 0000- 0000	UNRESTRICTED RE,Dues and Member,Other Genera	4,400	4,400	

notes Account has an expiration date

\* denotes Account is missing

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Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(002839)	01- 0000- 0- 0000- 7150- 5300- 00- 000- 0000- 0000	UNRESTRICTED RE,Dues and Member,Superintende	2,100	2,100	
(000136)	01- 0000- 0- 0000- 7200- 5450- 00- 000- 0000- 0000	UNRESTRICTED RE,Other Insurance,Other General A	117,488	117,488	
(000180)	01- 0000- 0- 0000- 8100- 5510- 00- 100- 0000- 0000	UNRESTRICTED RE,Gas,Plant Maintenan	10,000	10,000	
(000181)	01- 0000- 0- 0000- 8100- 5510- 00- 200- 0000- 0000	UNRESTRICTED RE,Gas,Plant Maintenan	8,000	8,000	
(000182)	01- 0000- 0- 0000- 8100- 5520- 00- 000- 0000- 0000	UNRESTRICTED RE,Electricity,Plant Maintenan	16,000	16,000	
(000183)	01- 0000- 0- 0000- 8100- 5520- 00- 100- 0000- 0000	UNRESTRICTED RE,Electricity,Plant Maintenan	30,000	30,000	
(000184)	01- 0000- 0- 0000- 8100- 5520- 00- 200- 0000- 0000	UNRESTRICTED RE,Electricity,Plant Maintenan	45,000	45,000	
(002821)	01- 0000- 0- 0000- 8100- 5520- 00- 000- 0112- 0000	UNRESTRICTED RE,Electricity,Plant Maintenan	510	510	
(000185)	01- 0000- 0- 0000- 8100- 5530- 00- 100- 0000- 0000	UNRESTRICTED RE,Water,Plant Maintenan	27,000	27,000	
(000186)	01- 0000- 0- 0000- 8100- 5530- 00- 200- 0000- 0000	UNRESTRICTED RE,Water,Plant Maintenan	20,000	20,000	
(000187)	01- 0000- 0- 0000- 8100- 5540- 00- 000- 0000- 0000	UNRESTRICTED RE,Sewer,Plant Maintenan	1,784	1,784	
(000188)	01- 0000- 0- 0000- 8100- 5540- 00- 100- 0000- 0000	UNRESTRICTED RE,Sewer,Plant Maintenan	1,784	1,784	
(000189)	01- 0000- 0- 0000- 8100- 5540- 00- 200- 0000- 0000	UNRESTRICTED RE,Sewer,Plant Maintenan	9,300	9,300	
(000190)	01- 0000- 0- 0000- 8100- 5550- 00- 100- 0000- 0000	UNRESTRICTED RE,Garbage,Plant Maintenan	32,240	32,240	
(000191)	01- 0000- 0- 0000- 8100- 5550- 00- 200- 0000- 0000	UNRESTRICTED RE,Garbage,Plant Maintenan	16,330	16,330	
(000192)	01- 0000- 0- 0000- 8100- 5570- 00- 100- 0000- 0000	UNRESTRICTED RE,Pest Control,Plant Maintenan	4,200	4,200	
(000193)	01- 0000- 0- 0000- 8100- 5570- 00- 200- 0000- 0000	UNRESTRICTED RE,Pest Control,Plant Maintenan	5,000	5,000	
(000194)	01- 0000- 0- 0000- 8100- 5600- 00- 000- 0000- 0000	UNRESTRICTED RE,Rentals, Leases,Plant Maintenan	3,000	3,000	
(000195)	01- 0000- 0- 0000- 8100- 5600- 00- 100- 0000- 0000	UNRESTRICTED RE,Rentals, Leases,Plant Maintenan	3,500	3,500	
(000196)	01- 0000- 0- 0000- 8100- 5600- 00- 200- 0000- 0000	UNRESTRICTED RE,Rentals, Leases,Plant Maintenan	3,000	3,000	
(002089)	01- 0960- 0- 0000- 3600- 5600- 00- 000- 0000- 0000	Add ons,Rentals, Leases,Pupil Transport	3,500	3,500	
(000197)	01- 0000- 0- 0000- 8100- 5610- 00- 000- 0020- 0000	UNRESTRICTED RE,Maintenance Agr,Plant Maintena	1,000	1,000	
(000198)	01- 0000- 0- 0000- 8100- 5610- 00- 100- 0020- 0000	UNRESTRICTED RE,Maintenance Agr,Plant Maintena	8,200	8,200	
(000199)	01- 0000- 0- 0000- 8100- 5610- 00- 200- 0020- 0000	UNRESTRICTED RE,Maintenance Agr,Plant Maintena	7,000	7,000	
(000200)	01- 0000- 0- 0000- 8100- 5630- 00- 000- 0000- 0000	UNRESTRICTED RE,Leases and Rent,Plant Maintena	1,300	1,300	
(000201)	01- 0000- 0- 0000- 8100- 5630- 00- 000- 0020- 0000	UNRESTRICTED RE,Leases and Rent,Plant Maintena	5,500	5,500	
(000202)	01- 0000- 0- 0000- 8100- 5630- 00- 100- 0020- 0000	UNRESTRICTED RE,Leases and Rent,Plant Maintena	10,100	10,100	
(000203)	01- 0000- 0- 0000- 8100- 5630- 00- 200- 0020- 0000	UNRESTRICTED RE,Leases and Rent,Plant Maintena	8,761	8,761	
(002388)	01- 0000- 0- 0000- 8100- 5630- 00- 200- 0000- 0000	UNRESTRICTED RE,Leases and Rent,Plant Maintena	500	500	
(005652)	01- 0940- 0- 0000- 3600- 5710- 00- 000- 0000- 0204	Supplemental,Direct Costs fo,Pupil Transport	14,100	14,100	
05653)	01- 0960- 0- 0000- 3600- 5710- 00- 000- 0000- 0204	Add ons,Direct Costs fo,Pupil Transport	14,100-	14,100-	
00097)	01- 0000- 0- 0000- 7110- 5800- 00- 000- 0000- 0000	UNRESTRICTED RE,Professional/Co,Board	11,057	11,057	

notes Account has an expiration date

\* denotes Account is missing

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Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SO- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(000138)	01- 0000- 0- 0000- 7200- 5800- 00- 000- 0000- 0000	UNRESTRICTED RE,Professional/Co,Other General A	53,176	53,176	
(000139)	01- 0000- 0- 0000- 7200- 5800- 00- 000- 0000- 2000	UNRESTRICTED RE,Professional/Co,Other General A	5,798	5,798	
(000204)	01- 0000- 0- 0000- 8100- 5800- 00- 000- 0000- 0000	UNRESTRICTED RE,Professional/Co,Plant Mainten	15,000	15,000	
(000205)	01- 0000- 0- 0000- 8100- 5800- 00- 100- 0000- 0000	UNRESTRICTED RE,Professional/Co,Plant Mainten	105,191	105,191	
(000206)	01- 0000- 0- 0000- 8100- 5800- 00- 200- 0000- 0000	UNRESTRICTED RE,Professional/Co,Plant Mainten	65,729	65,729	
(000801)	01- 0000- 0- 0000- 7200- 5800- 00- 200- 0000- 0000	UNRESTRICTED RE,Professional/Co,Other General A	2,200	2,200	
(000802)	01- 0000- 0- 0000- 7200- 5800- 00- 100- 0000- 0000	UNRESTRICTED RE,Professional/Co,Other General A	4,000	4,000	
(000814)	01- 0000- 0- 1110- 1000- 5800- 00- 000- 0000- 0000	UNRESTRICTED RE,Professional/Co,Instruction	3,000	3,000	
(000821)	01- 0000- 0- 0000- 3140- 5800- 00- 200- 0000- 0000	UNRESTRICTED RE,Professional/Co,Health Services	1,568	1,568	
(000976)	01- 0000- 0- 1110- 1000- 5800- 00- 100- 0000- 0000	UNRESTRICTED RE,Professional/Co,Instruction	21,500	21,500	
(001224)	01- 0000- 0- 0000- 7191- 5800- 00- 000- 0000- 0000	UNRESTRICTED RE,Professional/Co,ExtFinAuditOth	57,750	57,750	
(001689)	01- 0960- 0- 0000- 3600- 5800- 00- 000- 0000- 0000	Add ons,Professional/Co,Pupil Transport	3,000	3,000	
(001908)	01- 4035- 0- 1110- 1000- 5800- 00- 200- 0000- 0000	NCLB Title II,,Professional/Co,Instruction	5,793	6,229	436
(001996)	01- 0000- 0- 0000- 3140- 5800- 00- 100- 0000- 0000	UNRESTRICTED RE,Professional/Co,Health Services	3,200	3,200	
(002060)	01- 0000- 0- 1110- 1000- 5800- 00- 200- 0000- 0000	UNRESTRICTED RE,Professional/Co,Instruction	5,000	5,000	
(002088)	01- 4035- 0- 1110- 1000- 5800- 00- 100- 0000- 0000	NCLB Title II,,Professional/Co,Instruction	7,100	7,100	
(002225)	01- 8150- 0- 0000- 8100- 5800- 00- 100- 0000- 0000	Ongoing & Major,Professional/Co,Plant Mainten	35,046	35,046	
(002226)	01- 8150- 0- 0000- 8100- 5800- 00- 000- 0000- 0000	Ongoing & Major,Professional/Co,Plant Mainten	6,000	6,000	
(002227)	01- 8150- 0- 0000- 8100- 5800- 00- 200- 0000- 0000	Ongoing & Major,Professional/Co,Plant Mainten	10,000	10,000	
(002390)	01- 6500- 0- 5770- 1110- 5800- 00- 100- 0000- 0000	Special Educati,Professional/Co,Spec Ed.: Separ	108,800	108,800	
(002901)	01- 6500- 0- 5770- 1190- 5800- 00- 100- 0000- 0000	Special Educati,Professional/Co,Spec Ed: Other	6,000	6,000	
(002911)	01- 0000- 0- 0000- 3140- 5800- 00- 000- 0000- 0000	UNRESTRICTED RE,Professional/Co,Health Services	1,500	1,500	
(003273)	01- 0000- 0- 1110- 1000- 5800- 00- 100- 0007- 0000	UNRESTRICTED RE,Professional/Co,Instruction	400	400	
(003363)	01- 0000- 0- 1110- 1000- 5800- 00- 100- 0040- 0000	UNRESTRICTED RE,Professional/Co,Instruction	3,000	3,000	
(003422)	01- 0000- 0- 1110- 1000- 5800- 00- 200- 0088- 0000	UNRESTRICTED RE,Professional/Co,Instruction	10,000	10,000	
(003425)	01- 0000- 0- 1110- 1000- 5800- 00- 100- 0000- 2100	UNRESTRICTED RE,Professional/Co,Instruction	9,763	9,763	
(003426)	01- 0000- 0- 1110- 1000- 5800- 00- 200- 0000- 2100	UNRESTRICTED RE,Professional/Co,Instruction	2,900	2,900	
(003715)	01- 6500- 0- 5770- 1190- 5800- 00- 200- 0000- 0000	Special Educati,Professional/Co,Spec Ed: Other	16,000	16,000	
(003716)	01- 6500- 0- 5770- 1110- 5800- 00- 200- 0000- 0000	Special Educati,Professional/Co,Spec Ed.: Separ	37,000	37,000	
(003810)	01- 7510- 0- 1110- 1000- 5800- 00- 100- 0110- 0001	Low-Performing,Professional/Co,Instruction		30,395	30,395
03835)	01- 6500- 0- 5770- 3120- 5800- 00- 100- 0000- 0000	Special Educati,Professional/Co,Psychological S	172,600	172,600	
03836)	01- 6500- 0- 5770- 3120- 5800- 00- 200- 0000- 0000	Special Educati,Professional/Co,Psychological S	21,800	21,800	

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Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(003843)	01- 0000- 0- 1110- 3120- 5800- 00- 100- 0000- 0000	UNRESTRICTED RE,Professional/Co,Psychological S	33,700	33,700	
(003844)	01- 0000- 0- 1110- 3120- 5800- 00- 200- 0000- 0000	UNRESTRICTED RE,Professional/Co,Psychological S	12,900	12,900	
(004376)	01- 0000- 0- 0000- 8100- 5800- 00- 000- 0000- 2300	UNRESTRICTED RE,Professional/Co,Plant Maintenanc	31,700	31,700	
(004377)	01- 0000- 0- 0000- 7200- 5800- 00- 000- 0000- 2300	UNRESTRICTED RE,Professional/Co,Other General A	43,070	43,070	
(004562)	01- 0000- 0- 0000- 8100- 5800- 00- 200- 0000- 2300	UNRESTRICTED RE,Professional/Co,Plant Maintenanc	9,000	9,000	
(004563)	01- 0000- 0- 0000- 8100- 5800- 00- 100- 0000- 2300	UNRESTRICTED RE,Professional/Co,Plant Maintenanc	22,755	22,755	
(004667)	01- 6266- 0- 1110- 1000- 5800- 00- 100- 0000- 0000	Ed Effect 21-22,Professional/Co,Instruction		10,000	10,000
(004668)	01- 6266- 0- 1110- 1000- 5800- 00- 200- 0000- 0000	Ed Effect 21-22,Professional/Co,Instruction		9,941	9,941
(004716)	01- 3345- 0- 5770- 1130- 5800- 00- 100- 0000- 0000	Special Ed-IDEA,Professional/Co,Spec. Ed: Suppl	6	6	
(005245)	01- 3327- 0- 5770- 1130- 5800- 00- 100- 0000- 0000	Sp Ed: IDE,Professional/Co,Spec. Ed: Suppl	10,603	*	10,603-
(005258)	01- 0000- 0- 0000- 8100- 5800- 00- 000- 0000- 0005	UNRESTRICTED RE,Professional/Co,Plant Maintenanc	35,000	35,000	
(005408)	01- 6500- 0- 5770- 3900- 5800- 00- 100- 0000- 0000	Special Educati,Professional/Co,Other Pupil Ser	150	150	
(005409)	01- 6500- 0- 5770- 3900- 5800- 00- 200- 0000- 0000	Special Educati,Professional/Co,Other Pupil Ser	200	200	
(005429)	01- 0000- 0- 0000- 7700- 5800- 00- 000- 0000- 2300	UNRESTRICTED RE,Professional/Co,Centralized Dat	338	338	
(005430)	01- 0000- 0- 0000- 7700- 5800- 00- 100- 0000- 2300	UNRESTRICTED RE,Professional/Co,Centralized Dat	2,100	2,100	
(005431)	01- 0000- 0- 0000- 7700- 5800- 00- 200- 0000- 2300	UNRESTRICTED RE,Professional/Co,Centralized Dat	1,015	1,015	
(005478)	01- 6762- 0- 1110- 1000- 5800- 00- 000- 0000- 0000	Arts/Music & PE,Professional/Co,Instruction	30,538	30,538	
(005602)	01- 0940- 0- 1110- 1000- 5800- 00- 200- 0058- 0206	Supplemental,Professional/Co,Instruction	9,000	9,000	
(005604)	01- 0940- 0- 1110- 1000- 5800- 00- 200- 0111- 0205	Supplemental,Professional/Co,Instruction	1,700	1,700	
(005605)	01- 0940- 0- 1110- 1000- 5800- 00- 100- 0111- 0205	Supplemental,Professional/Co,Instruction	2,500	2,500	
(005643)	01- 0940- 0- 1110- 1000- 5800- 00- 100- 0111- 0208	Supplemental,Professional/Co,Instruction	8,769	8,769	
(005646)	01- 0940- 0- 1110- 1000- 5800- 00- 200- 0111- 0202	Supplemental,Professional/Co,Instruction	800	800	
(005647)	01- 0940- 0- 1110- 1000- 5800- 00- 100- 0111- 0202	Supplemental,Professional/Co,Instruction	1,200	1,200	
(005654)	01- 0940- 0- 1110- 1000- 5800- 00- 200- 0057- 0206	Supplemental,Professional/Co,Instruction	5,000	5,000	
(005655)	01- 0940- 0- 1110- 1000- 5800- 00- 100- 0050- 0206	Supplemental,Professional/Co,Instruction	5,000	5,000	
(005656)	01- 0000- 0- 0000- 7200- 5800- 00- 000- 0000- 0209	UNRESTRICTED RE,Professional/Co,Other General A	11,430	11,430	
(005657)	01- 0000- 0- 1110- 1000- 5800- 00- 200- 0104- 0302	UNRESTRICTED RE,Professional/Co,Instruction	3,000	3,000	
(005661)	01- 0000- 0- 0000- 7200- 5800- 00- 000- 0000- 0306	UNRESTRICTED RE,Professional/Co,Other General A	9,400	9,400	
(005664)	01- 0000- 0- 1110- 1000- 5800- 00- 100- 0104- 0406	UNRESTRICTED RE,Professional/Co,Instruction	2,600	2,600	
(005665)	01- 0000- 0- 1110- 1000- 5800- 00- 200- 0104- 0406	UNRESTRICTED RE,Professional/Co,Instruction	1,400	1,400	
05778)	01- 0000- 0- 0000- 7200- 5800- 00- 000- 0104- 0301	UNRESTRICTED RE,Professional/Co,Other General A	2,800	2,800	
05843)	01- 6762- 0- 1110- 1000- 5800- 00- 100- 0104- 0302	Arts/Music & PE,Professional/Co,Instruction	38,750	38,750	

notes Account has an expiration date

\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SQ- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 01 - General Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(006038)	01- 0000- 0- 0000- 7200- 5800- 00- 100- 0000- 2300	UNRESTRICTED RE,Professional/Co,Other General A	11,230	11,230	
(006039)	01- 0000- 0- 0000- 7200- 5800- 00- 200- 0000- 2300	UNRESTRICTED RE,Professional/Co,Other General A	7,070	7,070	
(006088)	01- 0940- 0- 1110- 1000- 5800- 00- 200- 0059- 0206	Supplemental,Professional/Co,Instruction	12,509	12,509	
(006132)	01- 6762- 0- 1110- 1000- 5800- 00- 200- 0104- 0302	Arts/Music & PE,Professional/Co,Instruction	10,310	10,310	
(006209)	01- 6770- 0- 0000- 7200- 5800- 00- 000- 0000- 0000	AMS FUNDING,Professional/Co,Other General A		113,227	113,227
(006219)	01- 6500- 0- 5770- 3140- 5800- 00- 100- 0000- 0000	Special Educati,Professional/Co,Health Services	12,000	12,000	
(006233)	01- 6593- 0- 5760- 1110- 5800- 00- 000- 0000- 0000	Low Incidence,Professional/Co,Spec Ed.: Separ	9,902	18,827	8,925
(006550)	01- 0000- 0- 1110- 1000- 5800- 00- 200- 0058- 0106	UNRESTRICTED RE,Professional/Co,Instruction	27,840	27,840	
(006560)	01- 2600- 0- 1110- 1000- 5800- 00- 100- 0110- 0107	ELOP,Professional/Co,Instruction	153,146	112,190	40,956-
(006598)	01- 2600- 0- 1110- 1000- 5800- 00- 100- 0000- 0107	ELOP,Professional/Co,Instruction		262,142	262,142
(006600)	01- 0940- 0- 1110- 1000- 5800- 00- 100- 0111- 0203	Supplemental,Professional/Co,Instruction	4,550	4,550	
(006601)	01- 0940- 0- 1110- 1000- 5800- 00- 200- 0111- 0203	Supplemental,Professional/Co,Instruction	2,450	2,450	
(006606)	01- 0000- 0- 1110- 3900- 5800- 00- 100- 0000- 0312	UNRESTRICTED RE,Professional/Co,Other Pupil Ser	6,000	6,000	
(006638)	01- 6762- 0- 1110- 1000- 5800- 00- 100- 0000- 2100	Arts/Music & PE,Professional/Co,Instruction	34,916	34,916	
(006639)	01- 6762- 0- 1110- 1000- 5800- 00- 200- 0000- 2100	Arts/Music & PE,Professional/Co,Instruction	9,093	9,593	500
(006871)	01- 0000- 0- 0000- 7200- 5800- 00- 000- 0000- 0301	UNRESTRICTED RE,Professional/Co,Other General A	1,300	1,300	
(006999)	01- 0000- 0- 1110- 1000- 5800- 00- 200- 0059- 0000	UNRESTRICTED RE,Professional/Co,Instruction	50,033	50,033	
(000455)	01- 6500- 0- 5770- 7110- 5810- 00- 000- 0000- 0000	Special Educati,Prof. Services,Board	10,000	10,000	
(000799)	01- 0000- 0- 0000- 7110- 5810- 00- 000- 0000- 0000	UNRESTRICTED RE,Prof. Services,Board	11,000	11,000	
(001690)	01- 0960- 0- 0000- 3600- 5820- 00- 000- 0000- 0000	Add ons,Prof. Services,Pupil Transport	50,000	50,000	
(002037)	01- 0960- 0- 0000- 3600- 5890- 00- 000- 0000- 0000	Add ons,Prof. Services,Pupil Transport	750	750	
(006105)	01- 0000- 0- 1110- 1000- 5890- 00- 200- 0059- 0000	UNRESTRICTED RE,Prof. Services,Instruction	100	100	
(000207)	01- 0000- 0- 0000- 8100- 5910- 00- 000- 0000- 0000	UNRESTRICTED RE,Communications,Plant Maintenar	34,320	34,320	
(000208)	01- 0000- 0- 0000- 8100- 5910- 00- 100- 0000- 0000	UNRESTRICTED RE,Communications,Plant Maintenar	700	700	
(000209)	01- 0000- 0- 0000- 8100- 5910- 00- 200- 0000- 0000	UNRESTRICTED RE,Communications,Plant Maintenar	350	350	
(000064)	01- 0000- 0- 0000- 2700- 5930- 00- 100- 0000- 0000	UNRESTRICTED RE,Communications,School Adminis	450	450	
(000065)	01- 0000- 0- 0000- 2700- 5930- 00- 200- 0000- 0000	UNRESTRICTED RE,Communications,School Adminis	500	500	
(000140)	01- 0000- 0- 0000- 7200- 5930- 00- 000- 0000- 0000	UNRESTRICTED RE,Communications,Other General /	2,500	2,500	
(000210)	01- 0000- 0- 0000- 8100- 5930- 00- 000- 0000- 0000	UNRESTRICTED RE,Communications,Plant Maintenar	1,500	1,500	
(000211)	01- 0000- 0- 0000- 8100- 5940- 00- 000- 0000- 0000	UNRESTRICTED RE,Communications,Plant Maintenar	3,000	3,000	
06078)	01- 0000- 0- 0000- 8500- 6274- 00- 100- 0000- 0000	UNRESTRICTED RE,Buildings - Oth,Facilities Acqu	378,083	378,083	
06079)	01- 0000- 0- 0000- 8500- 6274- 00- 200- 0000- 0000	UNRESTRICTED RE,Buildings - Oth,Facilities Acqu	39,713	39,713	

notes Account has an expiration date

\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)

Budget01a

Budget Comparison

**Model BR26-04 2025-26 First Interim**

( Alias )	Fund- Resc- Y- Goal - Func- Obj t - SO- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
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**Fund 01 - General Fund (continued)**

<b>Expenditure (continued)</b>					
( 004472 )	01- 0000- 0- 0000- 8500- 6290- 00- 100- 0000- 0000	UNRESTRICTED RE,Buildings - Ins,Facilities Acqu	15,000	15,000	
( 004684 )	01- 0000- 0- 0000- 8100- 6400- 00- 100- 0000- 0000	UNRESTRICTED RE,Equipment - Ove,Plant Maintena	7,686	7,686	
( 004685 )	01- 0000- 0- 0000- 8100- 6400- 00- 200- 0000- 0000	UNRESTRICTED RE,Equipment - Ove,Plant Maintena	7,686	7,686	
( 000364 )	01- 6500- 0- 5001- 9200- 7142- 00- 000- 0000- 0000	Special Educati,Other Tuition,,Transfers Betwe	370,003	469,122	99,119
( 002109 )	01- 0000- 0- 0000- 9200- 7142- 00- 000- 0000- 0000	UNRESTRICTED RE,Other Tuition,,Transfers Betwe	30,000	30,000	
( 004132 )	01- 3315- 0- 5001- 9200- 7142- 00- 000- 0000- 0000	Special Ed-IDEA,Other Tuition,,Transfers Betwe	537	537	
( 005250 )	01- 0000- 0- 0000- 9100- 7438- 00- 000- 0000- 0000	UNRESTRICTED RE,Debt Service In,Debt Services	196,512	196,512	
( 000223 )	01- 0000- 0- 0000- 9300- 7616- 00- 000- 0000- 0000	UNRESTRICTED RE,From General Fu,InterGeneral Fu	182,218	155,219	26,999-
<b>Total for Expense Accounts</b>			<b>13,614,050</b>	<b>13,866,515</b>	<b>252,465</b>

<b>Summary</b>		<b>Starting Balance</b>	<b>8,712,190</b>	<b>8,712,187</b>	<b>3-</b>
Fund 01 - General Fund		<b>+ Revenues</b>	<b>12,428,761</b>	<b>12,873,715</b>	<b>444,954</b>
		<b>- Expenditures</b>	<b>13,614,050</b>	<b>13,866,515</b>	<b>252,465</b>
		<b>- Budgeted Reserves and Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Unappropriated Balance</b>	<b>7,526,901</b>	<b>7,719,387</b>	<b>192,486</b>

**Fund 08 - Student Activity Revenue Fund**

<b>Starting Balance</b>					
( 004834 )	08- 8210- 0- - - 9791- - - -	Stud. Activity,Beginning Balan	8,612	8,587	25-
<b>Total for Fund 08 and Start Balance Accounts</b>			<b>8,612</b>	<b>8,587</b>	<b>25-</b>

**Fund 13 - Cafeteria Fund**

<b>Revenue</b>					
( 006611 )	13- 5310- 0- 0000- 3700- 8221- 00- 000- 0000- 0000	Child Nutrition,USDA Lunch		48,812	48,812
( 006949 )	13- 5310- 0- 0000- 3700- 8222- 00- 000- 0000- 0000	Child Nutrition,USDA Breakfast		23,640	23,640
( 006950 )	13- 5310- 0- 0000- 3700- 8520- 00- 000- 0000- 0000	Child Nutrition,Child Nutrition		317,468	317,468
( 002081 )	13- 0000- 0- - - 8660- - - -	UNRESTRICTED RE,Interest		2,294	2,294
( 000613 )	13- 0000- 0- 0000- 0000- 8916- 00- 000- 0000- 0000	UNRESTRICTED RE,To Cafeteria Fu	182,218	155,219	26,999-
<b>Total for Revenue Accounts</b>			<b>182,218</b>	<b>547,433</b>	<b>365,215</b>

<b>Expenditure</b>					
( 000620 )	13- 0000- 0- 0000- 3700- 2200- 00- 100- 0000- 0000	UNRESTRICTED RE,Classified Supp,Food Services	40,725	40,425	300-
( 000621 )	13- 0000- 0- 0000- 3700- 2200- 00- 200- 0000- 0000	UNRESTRICTED RE,Classified Supp,Food Services	34,308	34,071	237-
( 01508 )	13- 0000- 0- 0000- 3700- 2200- 60- 100- 0000- 0000	UNRESTRICTED RE,Classified Supp,Food Services	726	626	100-
( 06777 )	13- 0000- 0- 0000- 3700- 2200- 10- 000- 0000- 0000	UNRESTRICTED RE,Classified Supp,Food Services		425	425

notes Account has an expiration date \* denotes Account is missing  
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Budget01a

Budget Comparison

Model BR26-04 2025-26 First Interim

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SO- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
<b>Fund 13 - Cafeteria Fund (continued)</b>					
<b>Expenditure (continued)</b>					
(006793)	13- 0000- 0- 0000- 3700- 2200- 30- 100- 0000- 0000	UNRESTRICTED RE,Classified Supp,Food Services		5,111	5,111
(006801)	13- 0000- 0- 0000- 3700- 2200- 30- 200- 0000- 0000	UNRESTRICTED RE,Classified Supp,Food Services		356	356
(006809)	13- 0000- 0- 0000- 3700- 2200- 50- 100- 0000- 0000	UNRESTRICTED RE,Classified Supp,Food Services		682	682
(000623)	13- 0000- 0- 0000- 3700- 3202- 00- 100- 0000- 0000	UNRESTRICTED RE,Public Employee,Food Services	10,919	10,821	98-
(001433)	13- 0000- 0- 0000- 3700- 3202- 00- 200- 0000- 0000	UNRESTRICTED RE,Public Employee,Food Services	5,231	5,275	44
(001509)	13- 0000- 0- 0000- 3700- 3202- 60- 100- 0000- 0000	UNRESTRICTED RE,Public Employee,Food Services	195	168	27-
(006778)	13- 0000- 0- 0000- 3700- 3202- 10- 000- 0000- 0000	UNRESTRICTED RE,Public Employee,Food Services		8	8
(006794)	13- 0000- 0- 0000- 3700- 3202- 30- 100- 0000- 0000	UNRESTRICTED RE,Public Employee,Food Services		1,371	1,371
(006802)	13- 0000- 0- 0000- 3700- 3202- 30- 200- 0000- 0000	UNRESTRICTED RE,Public Employee,Food Services		81	81
(006810)	13- 0000- 0- 0000- 3700- 3202- 50- 100- 0000- 0000	UNRESTRICTED RE,Public Employee,Food Services		179	179
(000624)	13- 0000- 0- 0000- 3700- 3302- 00- 100- 0000- 0000	UNRESTRICTED RE,Social Security,Food Services	2,661	2,400	261-
(000625)	13- 0000- 0- 0000- 3700- 3302- 00- 200- 0000- 0000	UNRESTRICTED RE,Social Security,Food Services	2,461	2,357	104-
(001510)	13- 0000- 0- 0000- 3700- 3302- 60- 100- 0000- 0000	UNRESTRICTED RE,Social Security,Food Services	45	38	7-
(006779)	13- 0000- 0- 0000- 3700- 3302- 10- 000- 0000- 0000	UNRESTRICTED RE,Social Security,Food Services		10	10
(006795)	13- 0000- 0- 0000- 3700- 3302- 30- 100- 0000- 0000	UNRESTRICTED RE,Social Security,Food Services		358	358
(006803)	13- 0000- 0- 0000- 3700- 3302- 30- 200- 0000- 0000	UNRESTRICTED RE,Social Security,Food Services		28	28
(006811)	13- 0000- 0- 0000- 3700- 3302- 50- 100- 0000- 0000	UNRESTRICTED RE,Social Security,Food Services		51	51
(000626)	13- 0000- 0- 0000- 3700- 3402- 00- 100- 0000- 0000	UNRESTRICTED RE,Health & Welfar,Food Services	19,510	23,352	3,842
(003166)	13- 0000- 0- 0000- 3700- 3402- 00- 200- 0000- 0000	UNRESTRICTED RE,Health & Welfar,Food Services	7,950	8,750	800
(000627)	13- 0000- 0- 0000- 3700- 3502- 00- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,Food Services	21	21	
(000628)	13- 0000- 0- 0000- 3700- 3502- 00- 200- 0000- 0000	UNRESTRICTED RE,State Unemploy,Food Services	18	18	
(001512)	13- 0000- 0- 0000- 3700- 3502- 60- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,Food Services	1	1	
(006781)	13- 0000- 0- 0000- 3700- 3502- 10- 000- 0000- 0000	UNRESTRICTED RE,State Unemploy,Food Services		1	1
(006797)	13- 0000- 0- 0000- 3700- 3502- 30- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,Food Services		3	3
(006805)	13- 0000- 0- 0000- 3700- 3502- 30- 200- 0000- 0000	UNRESTRICTED RE,State Unemploy,Food Services		1	1
(006813)	13- 0000- 0- 0000- 3700- 3502- 50- 100- 0000- 0000	UNRESTRICTED RE,State Unemploy,Food Services		1	1
(000629)	13- 0000- 0- 0000- 3700- 3602- 00- 100- 0000- 0000	UNRESTRICTED RE,Worker's Compen,Food Services	690	686	4-
(000630)	13- 0000- 0- 0000- 3700- 3602- 00- 200- 0000- 0000	UNRESTRICTED RE,Worker's Compen,Food Services	581	578	3-
(001513)	13- 0000- 0- 0000- 3700- 3602- 60- 100- 0000- 0000	UNRESTRICTED RE,Worker's Compen,Food Services	12	11	1-
(006782)	13- 0000- 0- 0000- 3700- 3602- 10- 000- 0000- 0000	UNRESTRICTED RE,Worker's Compen,Food Services		3	3
06798)	13- 0000- 0- 0000- 3700- 3602- 30- 100- 0000- 0000	UNRESTRICTED RE,Worker's Compen,Food Services		87	87
06806)	13- 0000- 0- 0000- 3700- 3602- 30- 200- 0000- 0000	UNRESTRICTED RE,Worker's Compen,Food Services		7	7

notes Account has an expiration date

\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



Budget01a

Budget Comparison

**Model BR26-04 2025-26 First Interim**

(Alias)	Fund- Resc- Y- Goal - Func- Obj t - SO- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
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**Fund 13 - Cafeteria Fund (continued)**

<b>Expenditure (continued)</b>					
(006814)	13- 0000- 0- 0000- 3700- 3602- 50- 100- 0000- 0000	UNRESTRICTED RE,Worker's Compen,Food Services		12	12
(000632)	13- 0000- 0- 0000- 3700- 4300- 00- 100- 0000- 0000	UNRESTRICTED RE,Materials and S,Food Services	10,000	10,000	
(000633)	13- 0000- 0- 0000- 3700- 4300- 00- 200- 0000- 0000	UNRESTRICTED RE,Materials and S,Food Services	10,000	10,000	
(004864)	13- 0000- 0- 0000- 3700- 4350- 00- 100- 0000- 0000	UNRESTRICTED RE,Materials and S,Food Services		13,600	13,600
(005121)	13- 0000- 0- 0000- 3700- 4350- 00- 200- 0000- 0000	UNRESTRICTED RE,Materials and S,Food Services		6,410	6,410
(006548)	13- 0000- 0- 0000- 3700- 4400- 00- 100- 0000- 0000	UNRESTRICTED RE,Noncapitalized,Food Services	15,800	15,800	
(006549)	13- 0000- 0- 0000- 3700- 4400- 00- 200- 0000- 0000	UNRESTRICTED RE,Noncapitalized,Food Services	8,700	8,700	
(000636)	13- 0000- 0- 0000- 3700- 5600- 00- 100- 0000- 0000	UNRESTRICTED RE,Rentals, Leases,Food Services	2,500	2,500	
(000637)	13- 0000- 0- 0000- 3700- 5600- 00- 200- 0000- 0000	UNRESTRICTED RE,Rentals, Leases,Food Services	2,500	2,500	
(000638)	13- 0000- 0- 0000- 3700- 5800- 00- 000- 0000- 0000	UNRESTRICTED RE,Professional/Co,Food Services		12,050	12,050
(000792)	13- 0000- 0- 0000- 3700- 5800- 00- 100- 0000- 0000	UNRESTRICTED RE,Professional/Co,Food Services	3,670	6,500	2,830
(000793)	13- 0000- 0- 0000- 3700- 5800- 00- 200- 0000- 0000	UNRESTRICTED RE,Professional/Co,Food Services	2,994	9,000	6,006
(006861)	13- 5310- 0- 0000- 3700- 5800- 00- 100- 0000- 0000	Child Nutrition,Professional/Co,Food Services		220,000	220,000
(006862)	13- 5310- 0- 0000- 3700- 5800- 00- 200- 0000- 0000	Child Nutrition,Professional/Co,Food Services		92,000	92,000
<b>Total for Expense Accounts</b>			<b>182,218</b>	<b>547,433</b>	<b>365,215</b>

<b>Summary</b>	<b>Starting Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund 13 - Cafeteria Fund	<b>+ Revenues</b>	<b>182,218</b>	<b>547,433</b>	<b>365,215</b>
	<b>- Expenditures</b>	<b>182,218</b>	<b>547,433</b>	<b>365,215</b>
	<b>- Budgeted Reserves and Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Unappropriated Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Fund 14 - Deferred Maintenance Fund**

<b>Starting Balance</b>					
(000642)	14- 0000- 0- - - 9791- - - -	UNRESTRICTED RE,Beginning Balan	51,031	50,724	307-
(000716)	14- 0205- 0- - - 9791- - - -	Deferred Mainte,Beginning Balan	41,794-	41,794-	
<b>Total for Fund 14 and Start Balance Accounts</b>			<b>9,237</b>	<b>8,930</b>	<b>307-</b>

**Fund 21 - Building Fund**

<b>Starting Balance</b>					
(000655)	21- 0000- 0- - - 9791- - - -	UNRESTRICTED RE,Beginning Balan	60,288	42,030	18,258-
(005439)	21- 0000- 0- 0000- 0000- 9791- 00- 000- 0000- 0000	UNRESTRICTED RE,Beginning Balan	13,718-		13,718
<b>Total for Fund 21 and Start Balance Accounts</b>			<b>46,570</b>	<b>42,030</b>	<b>4,540-</b>

**nd 25 - Developer Fees**

notes Account has an expiration date \* denotes Account is missing  
 lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



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Budget01a

Budget Comparison

**Model BR26-04 2025-26 First Interim**

( Alias) Fund- Resc- Y- Goal - Func- Obj t - SO- Loc- 1111- Mgmt	Description	2025/26 Revised Budget	2025/26 Model Amount	Difference
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**Fund 25 - Developer Fees**

<b>Starting Balance</b>				
( 000661) 25- 0000- 0- - - 9791- - - -	UNRESTRICTED RE,Beginning Balan	288,185	248,068	40,117-
( 003819) 25- 9010- 0- - - 9791- - - -	Other Local,Beginning Balan	546,285	540,881	5,404-
( 005440) 25- 0000- 0- 0000- 0000- 9791- 00- 000- 0000- 0000	UNRESTRICTED RE,Beginning Balan	8,254-		8,254
<b>Total for Fund 25 and Start Balance Accounts</b>		<b>826,216</b>	<b>788,949</b>	<b>37,267-</b>

**Fund 35 - School Facility Program (Regul**

<b>Starting Balance</b>				
( 000664) 35- 0000- 0- - - 9791- - - -	UNRESTRICTED RE,Beginning Balan	6	3	3-
( 000666) 35- 7710- 0- - - 9791- - - -	Project 10,Beginning Balan	324	324	
<b>Total for Fund 35 and Start Balance Accounts</b>		<b>330</b>	<b>327</b>	<b>3-</b>

**Fund 40 - Special Reserve - Capital Outl**

<b>Starting Balance</b>				
( 005941) 40- 0000- 0- - - 9791- - - -	UNRESTRICTED RE,Beginning Balan		1,609,436	1,609,436
<b>Total for Fund 40 and Start Balance Accounts</b>		<b>0</b>	<b>1,609,436</b>	<b>1,609,436</b>

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notes Account has an expiration date

\* denotes Account is missing

lection Grouped by Account Type, (Org = 72, Zero? = N, No Difference? = Y, Unposted JEs? = N, Restricted? = Y, Control? = N, Object Digit = 0)



**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

a	b	c	d	e	f
1	<b>Combined Assigned and Unassigned/Unappropriated Fund Balances</b>				
2	Form	Fund		<b>2025-26 First Interim</b>	
3		General Fund/County School Service Fund	Beginning Balance	\$ 8,712,187	
4			Revenues	\$ 12,873,715	
5			Expenditures	\$ 13,866,515	
6		Fair Market Value - Cash in County Treasury	Other Restatement	\$ -	
7					
8	01	General Fund/County School Service Fund	Ending Balance	\$ 7,719,387	
9		Nonspendable		\$ 2,500	
10		Restricted		\$ 946,884	
11		6019 Student Support and PD Discretionary Block Grant	\$ 190,523		
12		6300 Lottery: Instructional Materials	\$ 509,458		
13		6546 Mental Health-Related Services	\$ 8,892		
14		6547 SPED Early Intervention Grant	\$ 175,124		
15		6762 Arts, Music, and Instructional Materials Discretionary Block Grant	\$ 38,804	*will be fully expended	
16		6770: Arts & Music in Schools (AMS) - Funding Guarantee Prop 28	\$ -		
17		7435 Learning Recovery Block Grant	\$ -		
18		7810 Other Restricted State	\$ 5,334		
19		9010 Other Restricted Local	\$ 18,749		
20		Total Assigned and Unassigned Ending Fund Balances		\$ 6,770,003	
21		District Standard Reserve Level		4.00%	
22		Less District Minimum Reserve for Economic Uncertainties		\$ 554,661	
23		Remaining Balance to Substantiate Need		\$ 6,215,342	

<b>Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties</b>				
Form	Fund			Description of Need
01				Board Budget Guidelines requiring that the budget shall include a General Fund Reserve for Economic Uncertainty that shall not be less than 10% (current state allowed minimum; 4%) of the total expenditures of the General Fund
	General Fund		\$831,991	
01	General Fund (Lottery 1100)		\$162,274	Classroom furniture - SES
01	General Fund (Lottery 1100)		\$218,493	Common Core Materials Adoption
01	General Fund (Lottery 1100)		\$65,933	Device refresh (teachers+2 grade lvls)
01	General Fund (Lottery 1100)		\$428,528	Instructional Materials
01	General Fund -Technology Improvements		\$648,960	Technology Infrastructure Replenishment
01	General Fund		\$129,284	Compensated Absences*
	General Fund - EPA		\$2,212,339	Certificated Salaries
01	General Fund		\$1,464,743	Facility repair
01	General Fund		\$52,798	Underground Storage Tank* - 4th & Railroad
	Total of Substantiated Needs		<b>\$6,215,342</b>	

\*Use intended with no flex

**Remaining Unsubstantiated Balance \$0**

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

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee  
Printed Name: Dr. Eric Tarallo Title: Superintendent

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

To the County Superintendent of Schools:

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

Meeting Date: December 18, 2025 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Bernard Burchette Telephone: 831-455-2550 ext 333  
Title: Chief Business Official E-mail: bburchette@susd.net

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	9,909,175.00	9,909,175.00	3,272,993.19	10,220,769.00	311,594.00	3.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	196,258.00	196,258.00	24,098.51	185,945.00	(10,313.00)	-5.3%
4) Other Local Revenue		8600-8799	497,011.00	497,011.00	144,295.81	490,753.00	(6,258.00)	-1.3%
5) TOTAL, REVENUES			10,602,444.00	10,602,444.00	3,441,387.51	10,897,467.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,637,164.00	3,637,164.00	924,614.44	3,504,102.00	133,062.00	3.7%
2) Classified Salaries		2000-2999	1,135,594.00	1,135,594.00	330,905.45	1,252,343.00	(116,749.00)	-10.3%
3) Employee Benefits		3000-3999	2,033,361.00	2,053,669.00	482,163.22	1,953,056.00	100,613.00	4.9%
4) Books and Supplies		4000-4999	228,922.00	345,572.00	76,119.79	255,572.00	90,000.00	26.0%
5) Services and Other Operating Expenditures		5000-5999	1,085,886.00	1,296,439.00	574,234.33	1,296,564.00	(125.00)	0.0%
6) Capital Outlay		6000-6999	492,557.00	448,168.00	0.00	448,168.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	226,512.00	226,512.00	116,660.57	226,512.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,839,996.00	9,143,118.00	2,504,697.80	8,936,317.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			1,762,448.00	1,459,326.00	936,689.71	1,961,150.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	182,218.00	182,218.00	0.00	155,219.00	26,999.00	14.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,006,866.00)	(2,006,866.00)	0.00	(1,995,597.00)	11,269.00	-0.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,189,084.00)	(2,189,084.00)	0.00	(2,150,816.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(426,636.00)	(729,758.00)	936,689.71	(189,666.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,908,244.00	6,962,169.00		6,962,169.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,908,244.00	6,962,169.00		6,962,169.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,908,244.00	6,962,169.00		6,962,169.00		
2) Ending Balance, June 30 (E + F1e)			5,481,608.00	6,232,411.00		6,772,503.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		2,500.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		6,215,342.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		554,661.00		
Unassigned/Unappropriated Amount		9790	5,481,608.00	6,232,411.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	4,671,072.00	4,671,072.00	2,738,224.00	4,343,382.00	(327,690.00)	-7.0%
Education Protection Account State Aid - Current Year		8012	1,654,359.00	1,654,359.00	525,595.00	2,212,339.00	557,980.00	33.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	3,300.00	3,300.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	10,585.00	10,585.00	0.00	11,135.00	550.00	5.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,133,285.00	3,133,285.00	0.00	3,240,712.00	107,427.00	3.4%
Unsecured Roll Taxes		8042	166,468.00	166,468.00	0.00	171,195.00	4,727.00	2.8%
Prior Years' Taxes		8043	31,316.00	31,316.00	8,146.52	21,919.00	(9,397.00)	-30.0%
Supplemental Taxes		8044	59,799.00	59,799.00	0.00	40,066.00	(19,733.00)	-33.0%
Education Revenue Augmentation Fund (ERAF)		8045	182,129.00	182,129.00	0.00	175,501.00	(6,628.00)	-3.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	162.00	162.00	0.00	192.00	30.00	18.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	1,027.67	1,028.00	1,028.00	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			9,909,175.00	9,909,175.00	3,272,993.19	10,220,769.00	311,594.00	3.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,909,175.00	9,909,175.00	3,272,993.19	10,220,769.00	311,594.00	3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	32,039.00	32,039.00	0.00	31,717.00	(322.00)	-1.0%
Lottery - Unrestricted and Instructional Materials		8560	160,919.00	160,919.00	24,098.51	150,928.00	(9,991.00)	-6.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,300.00	3,300.00	0.00	3,300.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>196,258.00</b>	<b>196,258.00</b>	<b>24,098.51</b>	<b>185,945.00</b>	<b>(10,313.00)</b>	<b>-5.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	192,200.00	192,200.00	105,797.83	248,216.00	56,016.00	29.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	50,000.00	50,000.00	0.00	0.00	(50,000.00)	-100.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	48,000.00	48,000.00	26,700.00	48,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	46,732.00	46,732.00	0.00	46,732.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	160,079.00	160,079.00	11,797.98	147,805.00	(12,274.00)	-7.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			497,011.00	497,011.00	144,295.81	490,753.00	(6,258.00)	-1.3%
TOTAL, REVENUES			10,602,444.00	10,602,444.00	3,441,387.51	10,897,467.00	295,023.00	2.8%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	3,099,770.00	3,099,770.00	756,696.19	2,974,199.00	125,571.00	4.1%
Certificated Pupil Support Salaries		1200	126,581.00	126,581.00	34,151.45	127,020.00	(439.00)	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	410,813.00	410,813.00	133,766.80	402,883.00	7,930.00	1.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,637,164.00	3,637,164.00	924,614.44	3,504,102.00	133,062.00	3.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	99,159.00	99,159.00	24,833.56	106,933.00	(7,774.00)	-7.8%
Classified Support Salaries		2200	197,712.00	197,712.00	61,607.70	226,678.00	(28,966.00)	-14.7%
Classified Supervisors' and Administrators' Salaries		2300	497,434.00	497,434.00	158,445.50	532,939.00	(35,505.00)	-7.1%
Clerical, Technical and Office Salaries		2400	175,917.00	175,917.00	53,471.18	184,667.00	(8,750.00)	-5.0%
Other Classified Salaries		2900	165,372.00	165,372.00	32,547.51	201,126.00	(35,754.00)	-21.6%
TOTAL, CLASSIFIED SALARIES			1,135,594.00	1,135,594.00	330,905.45	1,252,343.00	(116,749.00)	-10.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	683,673.00	683,673.00	164,533.89	651,540.00	32,133.00	4.7%
PERS		3201-3202	322,203.00	322,203.00	90,562.04	333,060.00	(10,857.00)	-3.4%
OASDI/Medicare/Alternative		3301-3302	144,604.00	144,604.00	38,407.95	143,591.00	1,013.00	0.7%
Health and Welfare Benefits		3401-3402	771,871.00	771,871.00	157,433.29	696,979.00	74,892.00	9.7%
Unemployment Insurance		3501-3502	2,533.00	2,533.00	625.65	2,400.00	133.00	5.3%
Workers' Compensation		3601-3602	83,833.00	83,833.00	21,256.29	79,802.00	4,031.00	4.8%
OPEB, Allocated		3701-3702	0.00	20,308.00	885.51	20,308.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	24,644.00	24,644.00	8,458.60	25,376.00	(732.00)	-3.0%
TOTAL, EMPLOYEE BENEFITS			2,033,361.00	2,053,669.00	482,163.22	1,953,056.00	100,613.00	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	228,422.00	345,072.00	76,119.79	255,072.00	90,000.00	26.1%
Noncapitalized Equipment		4400	500.00	500.00	0.00	500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>228,922.00</b>	<b>345,572.00</b>	<b>76,119.79</b>	<b>255,572.00</b>	<b>90,000.00</b>	<b>26.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,930.00	9,930.00	3,053.97	10,055.00	(125.00)	-1.3%
Dues and Memberships		5300	17,451.00	17,451.00	11,521.00	17,451.00	0.00	0.0%
Insurance		5400-5450	117,488.00	117,488.00	129,951.00	117,488.00	0.00	0.0%
Operations and Housekeeping Services		5500	220,110.00	227,148.00	63,824.81	227,148.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,800.00	55,361.00	32,580.82	55,361.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	640,047.00	825,741.00	324,986.15	825,741.00	0.00	0.0%
Communications		5900	27,060.00	43,320.00	8,316.58	43,320.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,085,886.00</b>	<b>1,296,439.00</b>	<b>574,234.33</b>	<b>1,296,564.00</b>	<b>(125.00)</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	477,185.00	432,796.00	0.00	432,796.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,372.00	15,372.00	0.00	15,372.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>492,557.00</b>	<b>448,168.00</b>	<b>0.00</b>	<b>448,168.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	30,000.00	30,000.00	21,072.00	30,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	196,512.00	196,512.00	95,588.57	196,512.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			226,512.00	226,512.00	116,660.57	226,512.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,839,996.00	9,143,118.00	2,504,697.80	8,936,317.00	206,801.00	2.3%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	182,218.00	182,218.00	0.00	155,219.00	26,999.00	14.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			182,218.00	182,218.00	0.00	155,219.00	26,999.00	14.8%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(2,006,866.00)	(2,006,866.00)	0.00	(1,995,597.00)	11,269.00	-0.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,006,866.00)	(2,006,866.00)	0.00	(1,995,597.00)	11,269.00	-0.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,189,084.00)	(2,189,084.00)	0.00	(2,150,816.00)	38,268.00	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	230,798.00	230,798.00	0.00	225,912.00	(4,886.00)	-2.1%
3) Other State Revenue		8300-8599	934,185.00	909,295.00	463,670.99	1,068,260.00	158,965.00	17.5%
4) Other Local Revenue		8600-8799	686,224.00	686,224.00	149,588.68	682,076.00	(4,148.00)	-0.6%
5) TOTAL, REVENUES			1,851,207.00	1,826,317.00	613,259.67	1,976,248.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	966,678.00	966,678.00	229,384.02	914,459.00	52,219.00	5.4%
2) Classified Salaries		2000-2999	671,719.00	671,719.00	207,920.65	687,631.00	(15,912.00)	-2.4%
3) Employee Benefits		3000-3999	1,157,010.00	1,157,010.00	182,415.90	1,118,505.00	38,505.00	3.3%
4) Books and Supplies		4000-4999	425,816.00	413,215.00	296,673.35	441,456.00	(28,241.00)	-6.8%
5) Services and Other Operating Expenditures		5000-5999	740,567.00	754,552.00	126,019.72	1,143,269.00	(388,717.00)	-51.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	370,540.00	370,540.00	62,309.90	469,659.00	(99,119.00)	-26.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,332,330.00	4,333,714.00	1,104,723.54	4,774,979.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,481,123.00)	(2,507,397.00)	(491,463.87)	(2,798,731.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,006,866.00	2,006,866.00	0.00	1,995,597.00	(11,269.00)	-0.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,006,866.00	2,006,866.00	0.00	1,995,597.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(474,257.00)	(500,531.00)	(491,463.87)	(803,134.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,203,955.00	1,750,020.00		1,750,018.00	(2.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,203,955.00	1,750,020.00		1,750,018.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,203,955.00	1,750,020.00		1,750,018.00		
2) Ending Balance, June 30 (E + F1e)			729,698.00	1,249,489.00		946,884.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	729,698.00	1,269,535.00		946,884.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(20,046.00)		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	133,138.00	133,138.00	0.00	133,138.00	0.00	0.0%
Special Education Discretionary Grants		8182	11,146.00	11,146.00	0.00	543.00	(10,603.00)	-95.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	63,621.00	63,621.00	0.00	68,902.00	5,281.00	8.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	12,893.00	12,893.00	0.00	13,329.00	436.00	3.4%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>230,798.00</b>	<b>230,798.00</b>	<b>0.00</b>	<b>225,912.00</b>	<b>(4,886.00)</b>	<b>-2.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	69,085.00	69,085.00	25,175.99	65,138.00	(3,947.00)	-5.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Expanded Learning Opportunities Program (ELO-P)	2600	8590	207,081.00	207,081.00	99,808.00	166,345.00	(40,736.00)	-19.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	107,197.00	107,197.00	71,296.00	118,826.00	11,629.00	10.8%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	550,822.00	525,932.00	267,391.00	717,951.00	192,019.00	36.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>934,185.00</b>	<b>909,295.00</b>	<b>463,670.99</b>	<b>1,068,260.00</b>	<b>158,965.00</b>	<b>17.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,500.00	10,500.00	4,784.93	10,668.00	168.00	1.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	16,774.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	675,724.00	675,724.00	128,029.75	671,408.00	(4,316.00)	-0.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			686,224.00	686,224.00	149,588.68	682,076.00	(4,148.00)	-0.6%
<b>TOTAL, REVENUES</b>			1,851,207.00	1,826,317.00	613,259.67	1,976,248.00	149,931.00	8.2%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	697,341.00	697,341.00	139,722.87	637,704.00	59,637.00	8.6%
Certificated Pupil Support Salaries		1200	42,195.00	42,195.00	11,383.67	42,268.00	(73.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	227,142.00	227,142.00	78,277.48	234,487.00	(7,345.00)	-3.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			966,678.00	966,678.00	229,384.02	914,459.00	52,219.00	5.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	248,772.00	248,772.00	63,097.16	249,083.00	(311.00)	-0.1%
Classified Support Salaries		2200	339,665.00	339,665.00	116,315.94	354,519.00	(14,854.00)	-4.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	83,282.00	83,282.00	28,507.55	84,029.00	(747.00)	-0.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			671,719.00	671,719.00	207,920.65	687,631.00	(15,912.00)	-2.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	588,146.00	588,146.00	43,693.15	576,104.00	12,042.00	2.0%
PERS		3201-3202	180,094.00	180,094.00	53,459.56	180,910.00	(816.00)	-0.5%
OASDI/Medicare/Alternative		3301-3302	63,530.00	63,530.00	17,412.30	61,082.00	2,448.00	3.9%
Health and Welfare Benefits		3401-3402	296,373.00	296,373.00	60,215.63	272,372.00	24,001.00	8.1%
Unemployment Insurance		3501-3502	889.00	889.00	218.56	865.00	24.00	2.7%
Workers' Compensation		3601-3602	27,978.00	27,978.00	7,416.70	27,172.00	806.00	2.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			1,157,010.00	1,157,010.00	182,415.90	1,118,505.00	38,505.00	3.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	425,816.00	413,215.00	296,673.35	441,456.00	(28,241.00)	-6.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			425,816.00	413,215.00	296,673.35	441,456.00	(28,241.00)	-6.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,799.00	8,799.00	683.76	13,509.00	(4,710.00)	-53.5%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	731,768.00	745,753.00	125,335.96	1,129,760.00	(384,007.00)	-51.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			740,567.00	754,552.00	126,019.72	1,143,269.00	(388,717.00)	-51.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	370,540.00	370,540.00	62,309.90	469,659.00	(99,119.00)	-26.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			370,540.00	370,540.00	62,309.90	469,659.00	(99,119.00)	-26.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,332,330.00	4,333,714.00	1,104,723.54	4,774,979.00	(441,265.00)	-10.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	2,006,866.00	2,006,866.00	0.00	1,995,597.00	(11,269.00)	-0.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,006,866.00	2,006,866.00	0.00	1,995,597.00	(11,269.00)	-0.6%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			2,006,866.00	2,006,866.00	0.00	1,995,597.00	11,269.00	0.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	9,909,175.00	9,909,175.00	3,272,993.19	10,220,769.00	311,594.00	3.1%
2) Federal Revenue		8100-8299	230,798.00	230,798.00	0.00	225,912.00	(4,886.00)	-2.1%
3) Other State Revenue		8300-8599	1,130,443.00	1,105,553.00	487,769.50	1,254,205.00	148,652.00	13.4%
4) Other Local Revenue		8600-8799	1,183,235.00	1,183,235.00	293,884.49	1,172,829.00	(10,406.00)	-0.9%
5) TOTAL, REVENUES			12,453,651.00	12,428,761.00	4,054,647.18	12,873,715.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,603,842.00	4,603,842.00	1,153,998.46	4,418,561.00	185,281.00	4.0%
2) Classified Salaries		2000-2999	1,807,313.00	1,807,313.00	538,826.10	1,939,974.00	(132,661.00)	-7.3%
3) Employee Benefits		3000-3999	3,190,371.00	3,210,679.00	664,579.12	3,071,561.00	139,118.00	4.3%
4) Books and Supplies		4000-4999	654,738.00	758,787.00	372,793.14	697,028.00	61,759.00	8.1%
5) Services and Other Operating Expenditures		5000-5999	1,826,453.00	2,050,991.00	700,254.05	2,439,833.00	(388,842.00)	-19.0%
6) Capital Outlay		6000-6999	492,557.00	448,168.00	0.00	448,168.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	597,052.00	597,052.00	178,970.47	696,171.00	(99,119.00)	-16.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,172,326.00	13,476,832.00	3,609,421.34	13,711,296.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(718,675.00)	(1,048,071.00)	445,225.84	(837,581.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	182,218.00	182,218.00	0.00	155,219.00	26,999.00	14.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(182,218.00)	(182,218.00)	0.00	(155,219.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(900,893.00)	(1,230,289.00)	445,225.84	(992,800.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,112,199.00	8,712,189.00		8,712,187.00	(2.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,112,199.00	8,712,189.00		8,712,187.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,112,199.00	8,712,189.00		8,712,187.00		
2) Ending Balance, June 30 (E + F1e)			6,211,306.00	7,481,900.00		7,719,387.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		2,500.00		
Stores		9712	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	729,698.00	1,269,535.00		946,884.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		6,215,342.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		554,661.00		
Unassigned/Unappropriated Amount		9790	5,481,608.00	6,212,365.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	4,671,072.00	4,671,072.00	2,738,224.00	4,343,382.00	(327,690.00)	-7.0%
Education Protection Account State Aid - Current Year		8012	1,654,359.00	1,654,359.00	525,595.00	2,212,339.00	557,980.00	33.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	3,300.00	3,300.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	10,585.00	10,585.00	0.00	11,135.00	550.00	5.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,133,285.00	3,133,285.00	0.00	3,240,712.00	107,427.00	3.4%
Unsecured Roll Taxes		8042	166,468.00	166,468.00	0.00	171,195.00	4,727.00	2.8%
Prior Years' Taxes		8043	31,316.00	31,316.00	8,146.52	21,919.00	(9,397.00)	-30.0%
Supplemental Taxes		8044	59,799.00	59,799.00	0.00	40,066.00	(19,733.00)	-33.0%
Education Revenue Augmentation Fund (ERAF)		8045	182,129.00	182,129.00	0.00	175,501.00	(6,628.00)	-3.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	162.00	162.00	0.00	192.00	30.00	18.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	1,027.67	1,028.00	1,028.00	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			9,909,175.00	9,909,175.00	3,272,993.19	10,220,769.00	311,594.00	3.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,909,175.00	9,909,175.00	3,272,993.19	10,220,769.00	311,594.00	3.1%

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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	133,138.00	133,138.00	0.00	133,138.00	0.00	0.0%
Special Education Discretionary Grants		8182	11,146.00	11,146.00	0.00	543.00	(10,603.00)	-95.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	63,621.00	63,621.00	0.00	68,902.00	5,281.00	8.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	12,893.00	12,893.00	0.00	13,329.00	436.00	3.4%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>230,798.00</b>	<b>230,798.00</b>	<b>0.00</b>	<b>225,912.00</b>	<b>(4,886.00)</b>	<b>-2.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	32,039.00	32,039.00	0.00	31,717.00	(322.00)	-1.0%
Lottery - Unrestricted and Instructional Materials		8560	230,004.00	230,004.00	49,274.50	216,066.00	(13,938.00)	-6.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Expanded Learning Opportunities Program (ELO-P)	2600	8590	207,081.00	207,081.00	99,808.00	166,345.00	(40,736.00)	-19.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	107,197.00	107,197.00	71,296.00	118,826.00	11,629.00	10.8%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	554,122.00	529,232.00	267,391.00	721,251.00	192,019.00	36.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,130,443.00</b>	<b>1,105,553.00</b>	<b>487,769.50</b>	<b>1,254,205.00</b>	<b>148,652.00</b>	<b>13.4%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	202,700.00	202,700.00	110,582.76	258,884.00	56,184.00	27.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	50,000.00	50,000.00	0.00	0.00	(50,000.00)	-100.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	48,000.00	48,000.00	26,700.00	48,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	46,732.00	46,732.00	0.00	46,732.00	0.00	0.0%
Other Local Revenue								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	160,079.00	160,079.00	28,571.98	147,805.00	(12,274.00)	-7.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	675,724.00	675,724.00	128,029.75	671,408.00	(4,316.00)	-0.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,183,235.00</b>	<b>1,183,235.00</b>	<b>293,884.49</b>	<b>1,172,829.00</b>	<b>(10,406.00)</b>	<b>-0.9%</b>
<b>TOTAL, REVENUES</b>			<b>12,453,651.00</b>	<b>12,428,761.00</b>	<b>4,054,647.18</b>	<b>12,873,715.00</b>	<b>444,954.00</b>	<b>3.6%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	3,797,111.00	3,797,111.00	896,419.06	3,611,903.00	185,208.00	4.9%
Certificated Pupil Support Salaries		1200	168,776.00	168,776.00	45,535.12	169,288.00	(512.00)	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	410,813.00	410,813.00	133,766.80	402,883.00	7,930.00	1.9%
Other Certificated Salaries		1900	227,142.00	227,142.00	78,277.48	234,487.00	(7,345.00)	-3.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>4,603,842.00</b>	<b>4,603,842.00</b>	<b>1,153,998.46</b>	<b>4,418,561.00</b>	<b>185,281.00</b>	<b>4.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	347,931.00	347,931.00	87,930.72	356,016.00	(8,085.00)	-2.3%
Classified Support Salaries		2200	537,377.00	537,377.00	177,923.64	581,197.00	(43,820.00)	-8.2%
Classified Supervisors' and Administrators' Salaries		2300	497,434.00	497,434.00	158,445.50	532,939.00	(35,505.00)	-7.1%
Clerical, Technical and Office Salaries		2400	175,917.00	175,917.00	53,471.18	184,667.00	(8,750.00)	-5.0%
Other Classified Salaries		2900	248,654.00	248,654.00	61,055.06	285,155.00	(36,501.00)	-14.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,807,313.00</b>	<b>1,807,313.00</b>	<b>538,826.10</b>	<b>1,939,974.00</b>	<b>(132,661.00)</b>	<b>-7.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,271,819.00	1,271,819.00	208,227.04	1,227,644.00	44,175.00	3.5%
PERS		3201-3202	502,297.00	502,297.00	144,021.60	513,970.00	(11,673.00)	-2.3%
OASDI/Medicare/Alternative		3301-3302	208,134.00	208,134.00	55,820.25	204,673.00	3,461.00	1.7%
Health and Welfare Benefits		3401-3402	1,068,244.00	1,068,244.00	217,648.92	969,351.00	98,893.00	9.3%
Unemployment Insurance		3501-3502	3,422.00	3,422.00	844.21	3,265.00	157.00	4.6%
Workers' Compensation		3601-3602	111,811.00	111,811.00	28,672.99	106,974.00	4,837.00	4.3%
OPEB, Allocated		3701-3702	0.00	20,308.00	885.51	20,308.00	0.00	0.0%

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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	24,644.00	24,644.00	8,458.60	25,376.00	(732.00)	-3.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,190,371.00</b>	<b>3,210,679.00</b>	<b>664,579.12</b>	<b>3,071,561.00</b>	<b>139,118.00</b>	<b>4.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	654,238.00	758,287.00	372,793.14	696,528.00	61,759.00	8.1%
Noncapitalized Equipment		4400	500.00	500.00	0.00	500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>654,738.00</b>	<b>758,787.00</b>	<b>372,793.14</b>	<b>697,028.00</b>	<b>61,759.00</b>	<b>8.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,729.00	18,729.00	3,737.73	23,564.00	(4,835.00)	-25.8%
Dues and Memberships		5300	17,451.00	17,451.00	11,521.00	17,451.00	0.00	0.0%
Insurance		5400-5450	117,488.00	117,488.00	129,951.00	117,488.00	0.00	0.0%
Operations and Housekeeping Services		5500	220,110.00	227,148.00	63,824.81	227,148.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,800.00	55,361.00	32,580.82	55,361.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,371,815.00	1,571,494.00	450,322.11	1,955,501.00	(384,007.00)	-24.4%
Communications		5900	27,060.00	43,320.00	8,316.58	43,320.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,826,453.00</b>	<b>2,050,991.00</b>	<b>700,254.05</b>	<b>2,439,833.00</b>	<b>(388,842.00)</b>	<b>-19.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	477,185.00	432,796.00	0.00	432,796.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,372.00	15,372.00	0.00	15,372.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>492,557.00</b>	<b>448,168.00</b>	<b>0.00</b>	<b>448,168.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	400,540.00	400,540.00	83,381.90	499,659.00	(99,119.00)	-24.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	196,512.00	196,512.00	95,588.57	196,512.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			597,052.00	597,052.00	178,970.47	696,171.00	(99,119.00)	-16.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,172,326.00	13,476,832.00	3,609,421.34	13,711,296.00	(234,464.00)	-1.7%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	182,218.00	182,218.00	0.00	155,219.00	26,999.00	14.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			182,218.00	182,218.00	0.00	155,219.00	26,999.00	14.8%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(182,218.00)	(182,218.00)	0.00	(155,219.00)	(26,999.00)	14.8%

Resource	Description	2025-26 Projected Totals
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	190,523.00
6300	Lottery: Instructional Materials	509,458.00
6546	Mental Health-Related Services	8,892.00
6547	Special Education Early Intervention Preschool Grant	175,124.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	38,804.00
7810	Other Restricted State	5,334.00
9010	Other Restricted Local	18,749.00
Total, Restricted Balance		946,884.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,587.00	8,612.00		8,587.00	(25.00)	-.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,587.00	8,612.00		8,587.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,587.00	8,612.00		8,587.00		
2) Ending Balance, June 30 (E + F1e)			8,587.00	8,612.00		8,587.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,587.00	8,612.00		8,587.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	8,587.00
Total, Restricted Balance		8,587.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	72,452.00	72,452.00	New
3) Other State Revenue		8300-8599	0.00	0.00	0.00	317,468.00	317,468.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	(736.39)	2,294.00	2,294.00	New
5) TOTAL, REVENUES			0.00	0.00	(736.39)	392,214.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	75,759.00	75,759.00	21,981.98	81,696.00	(5,937.00)	-7.8%
3) Employee Benefits		3000-3999	50,295.00	50,295.00	13,939.27	56,677.00	(6,382.00)	-12.7%
4) Books and Supplies		4000-4999	44,500.00	44,500.00	27,963.80	64,510.00	(20,010.00)	-45.0%
5) Services and Other Operating Expenditures		5000-5999	11,664.00	11,664.00	80,502.79	344,550.00	(332,886.00)	-2,854.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			182,218.00	182,218.00	144,387.84	547,433.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(182,218.00)	(182,218.00)	(145,124.23)	(155,219.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	182,218.00	182,218.00	0.00	155,219.00	(26,999.00)	-14.8%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			182,218.00	182,218.00	0.00	155,219.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(145,124.23)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		77,920.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(77,920.00)		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	72,452.00	72,452.00	New
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	72,452.00	72,452.00	New
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	317,468.00	317,468.00	New
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	317,468.00	317,468.00	New
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(736.39)	2,294.00	2,294.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(736.39)	2,294.00	2,294.00	New
TOTAL, REVENUES			0.00	0.00	(736.39)	392,214.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	75,759.00	75,759.00	21,981.98	81,696.00	(5,937.00)	-7.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			75,759.00	75,759.00	21,981.98	81,696.00	(5,937.00)	-7.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	16,345.00	16,345.00	4,785.10	17,903.00	(1,558.00)	-9.5%
OASDI/Medicare/Alternative		3301-3302	5,167.00	5,167.00	1,361.22	5,242.00	(75.00)	-1.5%
Health and Welfare Benefits		3401-3402	27,460.00	27,460.00	7,409.16	32,102.00	(4,642.00)	-16.9%
Unemployment Insurance		3501-3502	40.00	40.00	10.97	46.00	(6.00)	-15.0%
Workers' Compensation		3601-3602	1,283.00	1,283.00	372.82	1,384.00	(101.00)	-7.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			50,295.00	50,295.00	13,939.27	56,677.00	(6,382.00)	-12.7%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	20,000.00	27,963.80	40,010.00	(20,010.00)	-100.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	24,500.00	24,500.00	0.00	24,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			44,500.00	44,500.00	27,963.80	64,510.00	(20,010.00)	-45.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	1,797.36	5,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,664.00	6,664.00	78,705.43	339,550.00	(332,886.00)	-4,995.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,664.00	11,664.00	80,502.79	344,550.00	(332,886.00)	-2,854.0%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			182,218.00	182,218.00	144,387.84	547,433.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	182,218.00	182,218.00	0.00	155,219.00	(26,999.00)	-14.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			182,218.00	182,218.00	0.00	155,219.00	(26,999.00)	-14.8%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			182,218.00	182,218.00	0.00	155,219.00		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	77,920.00
Total, Restricted Balance		77,920.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	109.21	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	109.21	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	109.21	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	0.00	109.21	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,930.00	9,238.00		8,930.00	(308.00)	-3.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,930.00	9,238.00		8,930.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,930.00	9,238.00		8,930.00		
2) Ending Balance, June 30 (E + F1e)			8,930.00	9,238.00		8,930.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,930.00	9,238.00		8,930.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	109.21	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	109.21	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	109.21	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	550.28	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	550.28	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	2,898.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	2,898.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	(2,347.72)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	0.00	(2,347.72)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,030.00	46,570.00		42,030.00	(4,540.00)	-9.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,030.00	46,570.00		42,030.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,030.00	46,570.00		42,030.00		
2) Ending Balance, June 30 (E + F1e)			42,030.00	46,570.00		42,030.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	42,030.00	46,570.00		42,030.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	550.28	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	550.28	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	550.28	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	2,898.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	2,898.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	2,898.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Proceeds</b>								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	19,939.83	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	19,939.83	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	19,939.83	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	19,939.83	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	788,949.00	826,216.00		788,949.00	(37,267.00)	-4.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			788,949.00	826,216.00		788,949.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			788,949.00	826,216.00		788,949.00		
2) Ending Balance, June 30 (E + F1e)			788,949.00	826,216.00		788,949.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	248,068.00	279,931.00		248,068.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	9,738.67	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	10,201.16	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	19,939.83	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	19,939.83	0.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>PROCEEDS</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	540,881.00
Total, Restricted Balance		540,881.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	327.00	330.00		327.00	(3.00)	-0.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			327.00	330.00		327.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			327.00	330.00		327.00		
2) Ending Balance, June 30 (E + F1e)			327.00	330.00		327.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	324.00	324.00		324.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3.00	6.00		3.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	324.00
Total, Restricted Balance		324.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	838.25	838.25	793.87	838.25	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	838.25	838.25	793.87	838.25	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	3.05	3.05	3.75	3.75	.70	23.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	3.05	3.05	3.75	3.75	.70	23.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	841.30	841.30	797.62	842.00	.70	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>					0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE								
A. BEGINNING CASH			9,533,891.56	9,110,640.48	8,903,704.13	9,317,622.62	9,451,940.52	9,049,078.57	9,933,031.64	9,714,792.68
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		684,556.00	684,556.00	1,210,151.00	684,556.00	0.00	0.00	931,380.98	349,888.00
Property Taxes	8020-8079		(1,180.52)	0.00	11,996.71	(1,642.00)	166,910.60	1,741,893.52	77,995.23	66,643.81
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.00	43,500.00	0.00
Other State Revenue	8300-8599		61,993.00	61,993.00	61,993.00	301,790.50	50,172.00	0.00	81,523.33	37,626.15
Other Local Revenue	8600-8799		41.00	16,840.70	8,765.93	268,236.86	259,834.30	198,325.38	39,817.62	130,066.74
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			745,409.48	763,389.70	1,292,906.64	1,252,941.36	476,916.90	1,940,218.90	1,174,217.16	584,224.70
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		51,347.54	350,611.33	381,933.42	370,106.17	371,890.17	406,507.61	402,670.49	402,489.05
Classified Salaries	2000-2999		84,127.69	149,956.25	151,128.17	153,613.99	153,089.99	169,747.72	174,996.00	173,763.82
Employee Benefits	3000-3999		58,477.75	198,316.11	202,887.85	204,897.41	221,389.70	312,402.86	309,331.30	313,017.17
Books and Supplies	4000-4999		0.00	132,564.87	125,869.13	114,359.14	37,652.97	11,480.43	29,537.26	44,199.21
Services	5000-5999		220,929.78	187,111.00	151,191.34	141,021.93	108,880.48	182,603.21	182,603.21	182,952.00
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	132,864.00	230,366.00
Other Outgo	7000-7499		100,856.57	5,268.00	67,577.90	5,268.00	94,023.51	60,453.86	60,453.86	60,453.86
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			515,739.33	1,023,827.56	1,080,587.81	989,266.64	986,926.82	1,143,195.69	1,392,456.12	1,407,241.11
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(47,186.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(396,288.40)	85,319.00	74,000.00	159,957.26	(154,857.26)	88,773.57	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		(443,475.20)	85,319.00	74,000.00	159,957.26	(154,857.26)	88,773.57	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(1,143,737.89)	738,225.80	20,485.66	(41,992.40)	(23,509.44)	(19,988.14)	0.00	0.00	0.00
Due To Other Funds	9610	(86,929.86)	0.00	0.00	0.00	0.00	0.00	(86,929.86)	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(34,513.24)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		(1,265,180.99)	738,225.80	20,485.66	(41,992.40)	(23,509.44)	(19,988.14)	(86,929.86)	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	(14.43)	(12.83)	(350.00)	1,991.00	(1,613.74)	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		821,705.79	(652,921.23)	53,501.51	201,599.66	(129,356.82)	107,147.97	86,929.86	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(423,251.08)	(206,936.35)	413,918.49	134,317.90	(402,861.95)	883,953.07	(218,238.96)	(823,016.41)
<b>F. ENDING CASH (A + E)</b>			9,110,640.48	8,903,704.13	9,317,622.62	9,451,940.52	9,049,078.57	9,933,031.64	9,714,792.68	8,891,776.27
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		8,891,776.27	8,641,300.32	9,022,074.52	8,316,783.42				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	649,343.08	349,888.67	371,917.21	642,784.06	0.00	0.00	6,559,021.00	6,559,021.00
Property Taxes	8020-8079	88,248.13	1,171,027.01	3,222.34	336,633.17	0.00	0.00	3,661,748.00	3,661,748.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	49,685.00	0.00	109,955.00	22,772.00	0.00	225,912.00	225,912.00
Other State Revenue	8300-8599	141,223.48	30,100.92	31,856.81	347,207.81	46,725.00	0.00	1,254,205.00	1,254,205.00
Other Local Revenue	8600-8799	45,740.33	45,388.48	74,295.11	47,488.55	37,988.00	0.00	1,172,829.00	1,172,829.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		924,555.02	1,646,090.08	481,291.47	1,484,068.59	107,485.00	0.00	12,873,715.00	12,873,715.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	401,870.07	400,391.51	406,757.61	471,986.03	0.00	0.00	4,418,561.00	4,418,561.00
Classified Salaries	2000-2999	175,275.67	178,379.72	178,537.63	197,357.35	0.00	0.00	1,939,974.00	1,939,974.00
Employee Benefits	3000-3999	312,709.98	312,710.02	313,017.98	312,402.87	0.00	0.00	3,071,561.00	3,071,561.00
Books and Supplies	4000-4999	42,418.18	45,541.21	45,212.28	34,735.32	33,458.00	0.00	697,028.00	697,028.00
Services	5000-5999	182,303.21	182,902.42	182,603.21	182,603.21	352,128.00	0.00	2,439,833.00	2,439,833.00
Capital Outlay	6000-6999	0.00	84,938.00	0.00	0.00	0.00	0.00	448,168.00	448,168.00
Other Outgo	7000-7499	60,453.86	60,453.00	60,453.86	60,453.86	0.00	0.00	696,170.14	696,171.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	55,219.00	0.00	0.00	155,219.00	155,219.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Month				Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June				
TOTAL DISBURSEMENTS		1,175,030.97	1,265,315.88	1,186,582.57	1,314,757.64	385,586.00	0.00	13,866,514.14	13,866,515.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	253,192.57	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	253,192.57	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	673,221.48	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	(86,929.86)	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	586,291.62	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(333,099.05)	
E. NET INCREASE/DECREASE (B - C + D)		(250,475.95)	380,774.20	(705,291.10)	169,310.95	(278,101.00)	0.00	(1,325,898.19)	(992,800.00)
F. ENDING CASH (A + E)		8,641,300.32	9,022,074.52	8,316,783.42	8,486,094.37				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,207,993.37	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	10,220,769.00	(1.77%)	10,039,830.00	.60%	10,099,676.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	185,945.00	0.00%	185,945.00	0.00%	185,945.00
4. Other Local Revenues	8600-8799	490,753.00	0.00%	490,753.00	0.00%	490,753.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,995,597.00)	9.33%	(2,181,875.00)	5.64%	(2,304,994.00)
6. Total (Sum lines A1 thru A5c)		8,901,870.00	(4.13%)	8,534,653.00	(.74%)	8,471,380.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,504,102.00		3,686,510.00
b. Step & Column Adjustment				61,764.00		62,852.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				120,644.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,504,102.00	5.21%	3,686,510.00	1.70%	3,749,362.00
2. Classified Salaries						
a. Base Salaries				1,252,343.00		1,276,055.00
b. Step & Column Adjustment				23,712.00		24,161.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,252,343.00	1.89%	1,276,055.00	1.89%	1,300,216.00
3. Employee Benefits	3000-3999	1,953,056.00	3.62%	2,023,723.00	1.52%	2,054,383.00
4. Books and Supplies	4000-4999	255,572.00	145.83%	628,269.00	2.72%	645,358.00
5. Services and Other Operating Expenditures	5000-5999	1,296,564.00	3.05%	1,336,066.00	2.72%	1,372,407.00
6. Capital Outlay	6000-6999	448,168.00	(55.37%)	200,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	226,512.00	0.00%	226,512.00	0.00%	226,512.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	155,219.00	4.00%	161,428.00	4.00%	167,885.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,091,536.00	4.92%	9,538,563.00	(.24%)	9,516,123.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(189,666.00)		(1,003,910.00)		(1,044,743.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,962,169.00		6,772,503.00		5,768,593.00
2. Ending Fund Balance (Sum lines C and D1)		6,772,503.00		5,768,593.00		4,723,850.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,215,342.00		5,225,793.00		4,177,051.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	554,661.00		540,300.00		544,299.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,772,503.00		5,768,593.00		4,723,850.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	554,661.00		540,300.00		544,299.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		554,661.00		540,300.00		544,299.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The adjustment reflects the transfer of salaries from closed, restricted resources to the unrestricted resource. The resources in question are 6266 Educator Effectiveness, 6270 Art, Music, and Instructional Materials Block Grant, and 7435 Learning Recovery Block Grant.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	225,912.00	0.00%	225,912.00	0.00%	225,912.00
3. Other State Revenues	8300-8599	1,068,260.00	(17.83%)	877,737.00	0.00%	877,737.00
4. Other Local Revenues	8600-8799	682,076.00	0.00%	682,076.00	0.00%	682,076.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,995,597.00	9.33%	2,181,875.00	5.64%	2,304,994.00
6. Total (Sum lines A1 thru A5c)		3,971,845.00	(.11%)	3,967,600.00	3.10%	4,090,719.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				914,459.00		865,945.00
b. Step & Column Adjustment				72,130.00		78,714.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(120,644.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	914,459.00	(5.31%)	865,945.00	9.09%	944,659.00
2. Classified Salaries						
a. Base Salaries				687,631.00		676,466.00
b. Step & Column Adjustment				(11,165.00)		10,959.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	687,631.00	(1.62%)	676,466.00	1.62%	687,425.00
3. Employee Benefits	3000-3999	1,118,505.00	(2.23%)	1,093,540.00	3.06%	1,126,986.00
4. Books and Supplies	4000-4999	441,456.00	(74.96%)	110,531.00	0.00%	110,531.00
5. Services and Other Operating Expenditures	5000-5999	1,143,269.00	(34.27%)	751,459.00	0.00%	751,459.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	469,659.00	0.00%	469,659.00	0.00%	469,659.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,774,979.00	(16.91%)	3,967,600.00	3.10%	4,090,719.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(803,134.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,750,018.00		946,884.00		946,884.00
2. Ending Fund Balance (Sum lines C and D1)		946,884.00		946,884.00		946,884.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	946,884.00		946,884.00		946,884.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		946,884.00		946,884.00		946,884.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Resources 6266, 6762, and 7435 close as of 6/30/25. Salaried positions were transitioned to Unrestricted.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	10,220,769.00	(1.77%)	10,039,830.00	.60%	10,099,676.00
2. Federal Revenues	8100-8299	225,912.00	0.00%	225,912.00	0.00%	225,912.00
3. Other State Revenues	8300-8599	1,254,205.00	(15.19%)	1,063,682.00	0.00%	1,063,682.00
4. Other Local Revenues	8600-8799	1,172,829.00	0.00%	1,172,829.00	0.00%	1,172,829.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		12,873,715.00	(2.89%)	12,502,253.00	.48%	12,562,099.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,418,561.00		4,552,455.00
b. Step & Column Adjustment				133,894.00		141,566.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,418,561.00	3.03%	4,552,455.00	3.11%	4,694,021.00
2. Classified Salaries						
a. Base Salaries				1,939,974.00		1,952,521.00
b. Step & Column Adjustment				12,547.00		35,120.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,939,974.00	.65%	1,952,521.00	1.80%	1,987,641.00
3. Employee Benefits	3000-3999	3,071,561.00	1.49%	3,117,263.00	2.06%	3,181,369.00
4. Books and Supplies	4000-4999	697,028.00	5.99%	738,800.00	2.31%	755,889.00
5. Services and Other Operating Expenditures	5000-5999	2,439,833.00	(14.44%)	2,087,525.00	1.74%	2,123,866.00
6. Capital Outlay	6000-6999	448,168.00	(55.37%)	200,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	696,171.00	0.00%	696,171.00	0.00%	696,171.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	155,219.00	4.00%	161,428.00	4.00%	167,885.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,866,515.00	(2.60%)	13,506,163.00	.75%	13,606,842.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(992,800.00)		(1,003,910.00)		(1,044,743.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,712,187.00		7,719,387.00		6,715,477.00
2. Ending Fund Balance (Sum lines C and D1)		7,719,387.00		6,715,477.00		5,670,734.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	946,884.00		946,884.00		946,884.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,215,342.00		5,225,793.00		4,177,051.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	554,661.00		540,300.00		544,299.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,719,387.00		6,715,477.00		5,670,734.00
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	554,661.00		540,300.00		544,299.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		554,661.00		540,300.00		544,299.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	Monterey County SELPA					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		793.87		770.78		748.64
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		13,866,515.00		13,506,163.00		13,606,842.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		13,866,515.00		13,506,163.00		13,606,842.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		554,660.60		540,246.52		544,273.68
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		88,000.00		88,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		554,660.60		540,246.52		544,273.68
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	155,219.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					155,219.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

First Interim  
 2025-26 Projected Year Totals  
 SUMMARY OF INTERFUND ACTIVITIES  
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	0.00	0.00	0.00	0.00	155,219.00	155,219.00		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

District's ADA Standard Percentage Range:

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)	Projected Year Totals (Form AI, Lines A4 and C4)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)						
District Regular	838.25	838.25				
Charter School	0.00	0.00				
<b>Total ADA</b>	<b>838.25</b>	<b>838.25</b>			<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2026-27)						
District Regular	814.76	814.97				
Charter School	0.00	0.00				
<b>Total ADA</b>	<b>814.76</b>	<b>814.97</b>			<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2027-28)						
District Regular	787.82	792.01				
Charter School	0.00	0.00				
<b>Total ADA</b>	<b>787.82</b>	<b>792.01</b>			<b>.5%</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

N/A

2. **CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
<b>Current Year (2025-26)</b>				
District Regular	819.00	831.00		
Charter School	0.00	0.00		
<b>Total Enrollment</b>	<b>819.00</b>	<b>831.00</b>	<b>1.5%</b>	<b>Met</b>
<b>1st Subsequent Year (2026-27)</b>				
District Regular	795.00	795.00		
Charter School	0.00	0.00		
<b>Total Enrollment</b>	<b>795.00</b>	<b>795.00</b>	<b>0.0%</b>	<b>Met</b>
<b>2nd Subsequent Year (2027-28)</b>				
District Regular	772.00	772.00		
Charter School	0.00	0.00		
<b>Total Enrollment</b>	<b>772.00</b>	<b>772.00</b>	<b>0.0%</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

N/A

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	864	918	
Charter School			
<b>Total ADA/Enrollment</b>	<b>864</b>	<b>918</b>	<b>94.1%</b>
Second Prior Year (2023-24)			
District Regular	840	888	
Charter School			
<b>Total ADA/Enrollment</b>	<b>840</b>	<b>888</b>	<b>94.6%</b>
First Prior Year (2024-25)			
District Regular	811	850	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>811</b>	<b>850</b>	<b>95.4%</b>
Historical Average Ratio:			94.7%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.2%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	794	831		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>794</b>	<b>831</b>	<b>95.5%</b>	<b>Not Met</b>
1st Subsequent Year (2026-27)				
District Regular	771	795		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>771</b>	<b>795</b>	<b>97.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2027-28)				
District Regular	749	772		
Charter School		0		
<b>Total ADA/Enrollment</b>	<b>749</b>	<b>772</b>	<b>97.0%</b>	<b>Not Met</b>

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

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

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

**Explanation:**  
(required if NOT met)

Efforts to improve attendance have led to slight gains the past couple of years.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2025-26)	9,909,175.00		
1st Subsequent Year (2026-27)	9,876,887.00	10,039,830.00	1.6%	Met
2nd Subsequent Year (2027-28)	9,889,107.00	10,099,676.00	2.1%	Not Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Enrollment exceeded expectations, necessitating a revision upward, though historical trends are still used. As the trend shows a flattening of the decline, the enrollment numbers are higher than previously indicated, suggesting a more aggressive stance than has proven necessary.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2022-23)	6,634,789.41	
Second Prior Year (2023-24)	7,151,995.33	8,697,379.27	82.2%
First Prior Year (2024-25)	6,324,775.15	8,031,149.69	78.8%
	Historical Average Ratio:		79.6%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>75.6% to 83.6%</b>	<b>75.6% to 83.6%</b>	<b>75.6% to 83.6%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	Current Year (2025-26)	6,709,501.00		
1st Subsequent Year (2026-27)	6,986,288.00	9,377,135.00	74.5%	Not Met
2nd Subsequent Year (2027-28)	7,103,961.00	9,348,238.00	76.0%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:

(required if NOT met)

There are several factors at play. First, while revenues have failed to keep pace with inflationary pressures, the district has not kept pace with salaries due to financial limitations. In addition, recent one-time, restricted programs have had a higher than normal percentage of salaries, in part to utilize the funds, and to provide the services intended. As we see these begin to term out, positions will swing back to a higher percentage of unrestricted expenditures. Furthermore, work on aging facilities has increased expenditures relative to salaries. This work is planned to end in the 2026-27 school year. Attrition has also contributed to the problem, as has a younger certificated staff. Positions are assigned based upon programmatic need.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2025-26)	230,798.00	225,912.00	-2.1%	No
1st Subsequent Year (2026-27)	230,798.00	225,912.00	-2.1%	No
2nd Subsequent Year (2027-28)	230,798.00	225,912.00	-2.1%	No

Explanation:  
(required if Yes)

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

Current Year (2025-26)	1,130,443.00	1,254,205.00	10.9%	Yes
1st Subsequent Year (2026-27)	1,122,812.00	1,063,682.00	-5.3%	Yes
2nd Subsequent Year (2027-28)	1,115,478.00	1,063,682.00	-4.6%	No

Explanation:  
(required if Yes)

The current year saw early revenue recognition for prior year allocations in the absence of accounts receivable being established. The subsequent year is the result of projected allocations being "trued up" under the expectation that better controls will ensure more stability in projections and actuals performance.

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

Current Year (2025-26)	1,183,235.00	1,172,829.00	-.9%	No
1st Subsequent Year (2026-27)	1,183,235.00	1,172,829.00	-.9%	No
2nd Subsequent Year (2027-28)	1,183,235.00	1,172,829.00	-.9%	No

Explanation:  
(required if Yes)

N/A

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

Current Year (2025-26)	654,738.00	697,028.00	6.5%	Yes
1st Subsequent Year (2026-27)	594,470.00	738,800.00	24.3%	Yes
2nd Subsequent Year (2027-28)	603,095.00	755,889.00	25.3%	Yes

Explanation:  
(required if Yes)

Instructional material needs for the current year have pushed estimates upwards from adoption while subsequent years reflect the end of several restricted programs pushing back to unrestricted.

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

Current Year (2025-26)	1,826,453.00	2,439,833.00	33.6%	Yes
1st Subsequent Year (2026-27)	1,821,238.00	2,087,525.00	14.6%	Yes
2nd Subsequent Year (2027-28)	1,854,765.00	2,123,866.00	14.5%	Yes

Explanation:  
(required if Yes)

Services are higher due to special education necessity and increased activity in facilities, work, and maintenance. Prior to second interim there will be a complete review of all services with program heads to ensure the budget does not carry more than is necessary with respect to services.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2025-26)	2,544,476.00	2,652,946.00	4.3%	Met
1st Subsequent Year (2026-27)	2,536,845.00	2,462,423.00	-2.9%	Met
2nd Subsequent Year (2027-28)	2,529,511.00	2,462,423.00	-2.7%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2025-26)	2,481,191.00	3,136,861.00	26.4%	Not Met
1st Subsequent Year (2026-27)	2,415,708.00	2,826,325.00	17.0%	Not Met
2nd Subsequent Year (2027-28)	2,457,860.00	2,879,755.00	17.2%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

Instructional material needs for the current year have pushed estimates upwards from adoption while subsequent years reflect the end of several restricted programs pushing back to unrestricted.

**Explanation:**

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

Services are higher due to special education necessity and increased activity in facilities, work, and maintenance. Prior to second interim there will be a complete review of all services with program heads to ensure the budget does not carry more than is necessary with respect to services.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	388,656.96	585,846.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		545,232.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.0%	4.0%	4.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.3%</b>	<b>1.3%</b>	<b>1.3%</b>

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Current Year (2025-26)	(189,666.00)	9,091,536.00	2.1%
1st Subsequent Year (2026-27)	(1,003,910.00)	9,538,563.00	10.5%	Not Met
2nd Subsequent Year (2027-28)	(1,044,743.00)	9,516,123.00	11.0%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

**Explanation:**  
(required if NOT met)

Rising healthcare costs necessitated a negotiated cap increase to assist employees who are already facing lower-than-average salaries in the surrounding area. In addition, aging facilities and technology have required attention, necessitating the use of fund balance. All expenditures are reported to the Board to ensure transparency and allow discussion. Furthermore, before the second interim, the Board will hold several budget study sessions with staff to begin exploring ways the district can weather the need for one-time spending while also reducing ongoing operational costs. The goal is to get the deficit to an manageable level at least while maintaing a 30% fund balance.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2025-26)	7,719,387.00	Met
1st Subsequent Year (2026-27)	6,715,477.00	Met
2nd Subsequent Year (2027-28)	5,670,734.00	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	8,486,094.37	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	794	771	749
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>

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

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

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

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

Yes

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

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

Monterey County SELPA

b. Special Education Pass-through Funds

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	13,866,515.00	13,506,163.00	13,606,842.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	13,866,515.00	13,506,163.00	13,606,842.00

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	554,660.60	540,246.52	544,273.68
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>554,660.60</b>	<b>540,246.52</b>	<b>544,273.68</b>

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	554,661.00	540,300.00	544,299.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	554,661.00	540,300.00	544,299.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>554,660.60</b>	<b>540,246.52</b>	<b>544,273.68</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

The district must return the 2024-25 ELOP allocation because the program was not launched until this school year. The assumption was made that since districts are allowed to spend the monies over a two-year period, the funds would be available for this fiscal year despite not launching a program in the year the funds were received. This will impact reserves, however, from a budget standpoint the money is already allocated for return. The district will appeal the finding.

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2025-26)	(2,006,866.00)	(1,995,597.00)	-6%	(11,269.00)	Met
1st Subsequent Year (2026-27)	(2,045,342.00)	(2,181,875.00)	6.7%	136,533.00	Not Met
2nd Subsequent Year (2027-28)	(2,091,781.00)	(2,304,994.00)	10.2%	213,213.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2025-26)	182,218.00	155,219.00	-14.8%	(26,999.00)	Not Met
1st Subsequent Year (2026-27)	189,507.00	161,428.00	-14.8%	(28,079.00)	Not Met
2nd Subsequent Year (2027-28)	197,087.00	167,885.00	-14.8%	(29,202.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met)

Increases in SPED, coupled with H/W cost increases, and step and column increases have driven up expenses without revenue sources to keep pace. As part of our budget study and related activities in January, SPED will undergo a thorough review to ensure operations are efficient, effective, and fiscally sound.

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

The district is in its first year of operating as a School Food Authority. The current projections demonstrate a modest revenue that offsets the contribution.

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

**Project Information:**  
(required if YES)

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The terms of a lease-purchase for the district energy efficiency/solar project has a schedule of increasing bi-annual payments for the first few years before eventually evening out.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

No
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b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

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

n/a
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2 OPEB Liabilities	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	1,441,233.00	1,470,566.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,441,233.00	1,470,566.00

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

	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jul 01, 2024      Jun 30, 2025

3 OPEB Contributions	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	0.00	0.00

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

Current Year (2025-26)	0.00	20,308.00
1st Subsequent Year (2026-27)	0.00	20,308.00
2nd Subsequent Year (2027-28)	0.00	20,308.00

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

Current Year (2025-26)	13,865.00	13,865.00
1st Subsequent Year (2026-27)	13,865.00	13,865.00
2nd Subsequent Year (2027-28)	13,865.00	13,865.00

d. Number of retirees receiving OPEB benefits

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

4. Comments:

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

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

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- 
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
- 
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?
- 

		Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
2	Self-Insurance Liabilities		
	a. Accrued liability for self-insurance programs	0.00	0.00
	b. Unfunded liability for self-insurance programs	0.00	0.00

		Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
3	Self-Insurance Contributions		
	a. Required contribution (funding) for self-insurance programs		
	Current Year (2025-26)	87,892.00	87,892.00
	1st Subsequent Year (2026-27)	89,650.00	89,650.00
	2nd Subsequent Year (2027-28)	91,050.00	91,050.00
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2025-26)	87,892.00	87,892.00
	1st Subsequent Year (2026-27)	89,650.00	89,650.00
	2nd Subsequent Year (2027-28)	91,050.00	91,050.00

4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	47.00	44.00	44.00	44.00

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[ ]

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

No

If Yes, date of Superintendent and CBO certification:

[ ]

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

n/a

If Yes, date of budget revision board adoption:

[ ]

4. Period covered by the agreement:

Begin Date: Oct 01, 2025

End Date: Sep 30, 2026

5. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

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Negotiations Not Settled

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

43,143
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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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7. Amount included for any tentative salary schedule increases

0	0	0
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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	510,784	510,784	510,784
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	2.5%	0.0%	0.0%

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

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

No		

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

If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	No	Yes	Yes
	43,956	67,970	74,148
	(45.1%)	35.3%	8.3%

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

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

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

**Certificated (Non-management) - Other**

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

N/A

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No
----

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	28.70	28.50	28.50	28.50

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

Yes
-----

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

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

If No, complete questions 6 and 7.

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

Yes
-----

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Oct 16, 2025
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2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes
-----

If Yes, date of Superintendent and CBO certification:

Oct 16, 2025
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3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

Yes
-----

If Yes, date of budget revision board adoption:

Dec 18, 2025
--------------

4. Period covered by the agreement:

Begin Date: 

Oct 01, 2025
--------------

End Date: 

Sep 30, 2026
--------------

5. Salary settlement:

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

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

No	No	No
----	----	----

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

--

Negotiations Not Settled

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

16,733
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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

0	0	0
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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
366,626	366,626	366,626
100.0%	100.0%	100.0%
27.6%	0.0%	0.0%

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

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

No
----

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

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If Yes, explain the nature of the new costs:

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

**Classified (Non-management) Step and Column Adjustments**

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

Yes	Yes	Yes
13,684	17,602	17,888
(104.4%)	22.3%	1.6%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

**Classified (Non-management) - Other**

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

N/A

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

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

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

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

N/A
-----

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

Data must be entered for all years.

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

n/a
-----

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a
-----

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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


Management/Supervisor/Confidential

Step and Column Adjustments

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

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


Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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


**S9. Status of Other Funds**

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?   
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
  
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.  

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**ADDITIONAL FISCAL INDICATORS**

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

- |  |   |
|--|---|
| <p><b>A1.</b> Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)</p>                                 | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |
| <p><b>A2.</b> Is the system of personnel position control independent from the payroll system?</p>   | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |
| <p><b>A3.</b> Is enrollment decreasing in both the prior and current fiscal years?</p>   | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">Yes</div> |
| <p><b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?</p>  | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |
| <p><b>A5.</b> Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |
| <p><b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?</p>  | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |
| <p><b>A7.</b> Is the district's financial system independent of the county office system?</p>  | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |
| <p><b>A8.</b> Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)</p>  | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |
| <p><b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?</p>  | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>  |

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

**Comments:**  
 (optional)

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End of School District First Interim Criteria and Standards Review

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**SACS Web System - SACS V14**  
 12/18/2025 2:35:38 PM

27-66225-0000000

First Interim  
 Projected Totals 2025-26  
**Technical Review Checks**  
 Phase - All  
 Display - All Technical Checks

**Spreckels Union Elementary**

**Monterey 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**/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)** - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-7510-0-0000-0000-9791	7510	\$30,395.00
Explanation: Beginning balance was entered after UAs. The state has not requested the money returned. Have requested advice from auditor.		
01-7510-0-1110-1000-5800	7510	\$30,395.00
Explanation: Beginning balance was entered after UAs. The state has not requested the money returned. Have requested advice from auditor.		

**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)** - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-7510-0-0000-0000-9791	01	7510	\$30,395.00
Explanation: Beginning balance was entered after UAs. The state has not requested the money returned. Have requested advice from auditor.			
01-7510-0-1110-1000-5800	01	7510	\$30,395.00
Explanation: Beginning balance was entered after UAs. The state has not requested the money returned. Have requested advice from auditor.			

**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)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-7510-0-0000-0000-9791	7510	9791	\$30,395.00

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

**Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

**Passed**

**GENERAL LEDGER CHECKS**

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

**Passed**

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

**Passed**

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

**Passed**

**EFB-POSITIVE - (Warning)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards.

**Exception**

FUND	RESOURCE	NEG. EFB
13	0000	(\$77,920.00)
Explanation: This will be corrected before Second Interim. This is the first year as an SFA and outside assistance is required to ensure that all accounts are set up properly.		
Total of negative resource balances for Fund 13		(\$77,920.00)

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Exception**

FUND	RESOURCE	OBJECT	VALUE
13	0000	9790	(\$77,920.00)

Explanation: This will be corrected before Second Interim. This is the first year as an SFA and outside assistance is required to ensure that all accounts are set up properly.

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

**Passed**

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

**Passed**

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

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

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

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

## **SUPPLEMENTAL CHECKS**

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

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

## **EXPORT VALIDATION CHECKS**

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

**CASHFLOW-PROVIDE - (Warning)** - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

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

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

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

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

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

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

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

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

**MYPIO-PROVIDE - (Warning)** - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)

**Passed**

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

**Passed**

# 2025-26 First Interim Budget Planning Factors, Assumptions, and Key Highlights

This document contains the planning factors and assumptions used in preparing the 2025-26 First Interim budget and the companion Multi-Year Projection (MYP). All factors and assumptions are valid as of the time of preparation and represent the best approximation of the information available. As with all budgets, there is an understanding that the numbers are fluid, subject to change as circumstances change or new information becomes available.

## Primary Planning Factors

LCFF PLANNING FACTORS					
Factor	2024-25 <sup>1</sup>	2025-26 <sup>2</sup>	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%	3.31%

LCFF GRADE SPAN FACTORS FOR 2025-26				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Statutory COLA of 2.30%	\$231	\$234	\$241	\$279
2025-26 Base Grants	\$10,256	\$10,411	\$10,719	\$12,423
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,067	–	–	\$323
2025-26 Adjusted Base Grants <sup>3</sup>	\$11,323	\$10,411	\$10,719	\$12,746
Transitional Kindergarten (TK) Add-On <sup>4</sup>	\$5,545	–	–	–

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2024-25	2025-26	2026-27	2027-28	2028-29
California CPI		2.86%	3.09%	2.82%	2.72%	2.79%
California Lottery	Unrestricted per ADA	\$195.37	\$190.00	\$190.00	\$190.00	\$190.00
	Restricted per ADA	\$88.22	\$82.00	\$82.00	\$82.00	\$82.00
Mandate Block Grant (District)	Grades K-8 per ADA	\$38.21	\$39.09	\$40.27	\$41.65	\$43.03
	Grades 9-12 per ADA	\$73.62	\$76.48	\$78.79	\$81.48	\$84.18
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.06	\$20.52	\$21.14	\$21.86	\$22.58
	Grades 9-12 per ADA	\$55.76	\$58.21	\$59.97	\$62.02	\$64.07
Interest Rate for Ten-Year Treasuries		4.23%	4.50%	4.36%	4.40%	4.50%
CalSTRS Employer Rate <sup>5</sup>		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate <sup>6</sup>		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>7</sup>		\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26	
Reserve Requirement	District ADA Range
The greater of 5% or \$88,000	0 to 300
The greater of 4% or \$88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

Source: School Services of California District Financial Projection Dartboard - 2025-26 May Revision

# Key Considerations

The following are intended to provide insight into some of the challenges facing the district and the impact of competing demands on its financial stability. The list is by no means exhaustive, but it does provide insight into the central areas requiring Board and district management attention.

## **Fund 01 - General Fund**

Several resources will expire or have funds close to expiration in the 2025-26 school year. The first of these is Resource 7435, the Learning Resource Instructional Block Grant, which has funded intervention staff. Beginning with the 2026-27 school year all staff and related expenditures will be transferred to Unrestricted. A second resource, Resource 6266 - Educator Effectiveness which helps fund professional development activities and stipend coverage for various educator-focused activities will share a similar fate. Finally, Resource 6762 - Arts, Music, and Instructional Materials, which has funded art and dance programs, an after-school Jazz program at Buena Vista, assisted with the procurement of art and music supplies, and provide the funding for a major portion of instructional materials for the 2025-26 school year.

The Expanded Learning Opportunities Program (ELOP) is now operational for the 2025-26 school year and serves up to forty (40) students. Students who are designated as low-income, English Language Learners, or Foster/Homeless Youth are given priority to attend the program. The program is run in partnership with the Central Coast YMCA, which will also continue to maintain its current after-school program. An audit finding will be issued for non-compliance because no program was offered in 2024-25. The State will recover the \$262,142 despite earlier reassurances that schools are able to utilize the funds for two years. The sticking point is that a district must offer the program in the year funded.

The District has been awarded one-time funding of \$190,523 via the Student Support & Professional Development (SS&PD) Block Grant to be used for professional development, teacher retainage and recruitment.

Technology and facilities maintenance and repair will require careful monitoring. Facility needs remain at the forefront for the 2025-26 school year at both campuses, as there are repairs and maintenance projects that must be completed to keep the sites safe and conducive to teaching and learning. Additionally, a TK-appropriate play structure, will ensure student safety and serve as a draw for other students.

As always, there are curriculum adoptions, as well as instructional and assessment needs.

## **Fund 13 - Nutrition**

The district has been challenged to provide a high quality nutrition program. The school year got off to a rocky start with our vendor partners and is finally starting to show signs of stability at both campuses.

# Multi-Year Projection Assumptions

	2025-26	2026-27	2027-28
<b>General Assumptions</b>			
COLA & Augmentation	2.30%	3.02%	3.42%
Base Grant Proration Factor	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%
Student Assumptions:			
Enrollment Count	830	806	783
Unduplicated Pupil Count (UPC)	185	182	177
Unduplicated Pupil Percentage (UPP)	22.41%	22.38%	22.49%
Current Year LCFF Average Daily Attendance (ADA)	797.62	774.53	752.39
Funded LCFF ADA	842.00	818.72	795.76
LCFF ADA Funding Method	3PY Average	3PY Average	3PY Average

1. LCFF entitlement per ADA is projected at \$10,216,441, \$10,039,830, and \$10,099,676 in 2025-26, 2026-27, and 2027-28 respectively.
2. The following resources: 6266 Educator Effectiveness, 6762 Arts, Music, and Instructional Materials, and 7435 Learning Recovery all expire at the conclusion of the 2025-26 school year. The staff and relevant expenses provided for with these funding sources will move from Restricted to Unrestrict.
3. State revenues are primarily made up of mandated costs, lottery funding, ELOP, Prop 28, universal PK programs, literacy screening, the soon expiring Learning Recovery Block Grant, Educator Effectiveness grant, and the Arts, Music, and Instructional Materials Block grant. The expiring resources are not current revenue streams but they will have a negative impact on what is available for key expenses such as salaries and benefits for staff previously funded through the programs. The projected impact is as follows:

Unrestricted Certificated Salaries: \$120,644  
Unrestricted Benefits: \$36,455  
Unrestricted Books/Supplies: \$405,925  
Unrestricted Services: \$124,107

The net effect is a \$687,131 drain on Unrestricted resources as there is no longer a revenue source to offset expenditures.

4. The Health and Welfare Cap that is set to expire on September 30, 2026 is allowed to run through both out years to illustrate impact. As of First Interim, there are 44 FTE in the Non-management Certificated classification. The cost of 1% for this group is presently \$43,143.
5. Unplanned maintenance on HVAC units and other facilities-related expenses, increased SPED expenditures, and technology replacement/improvement accounts for some of the increased costs.

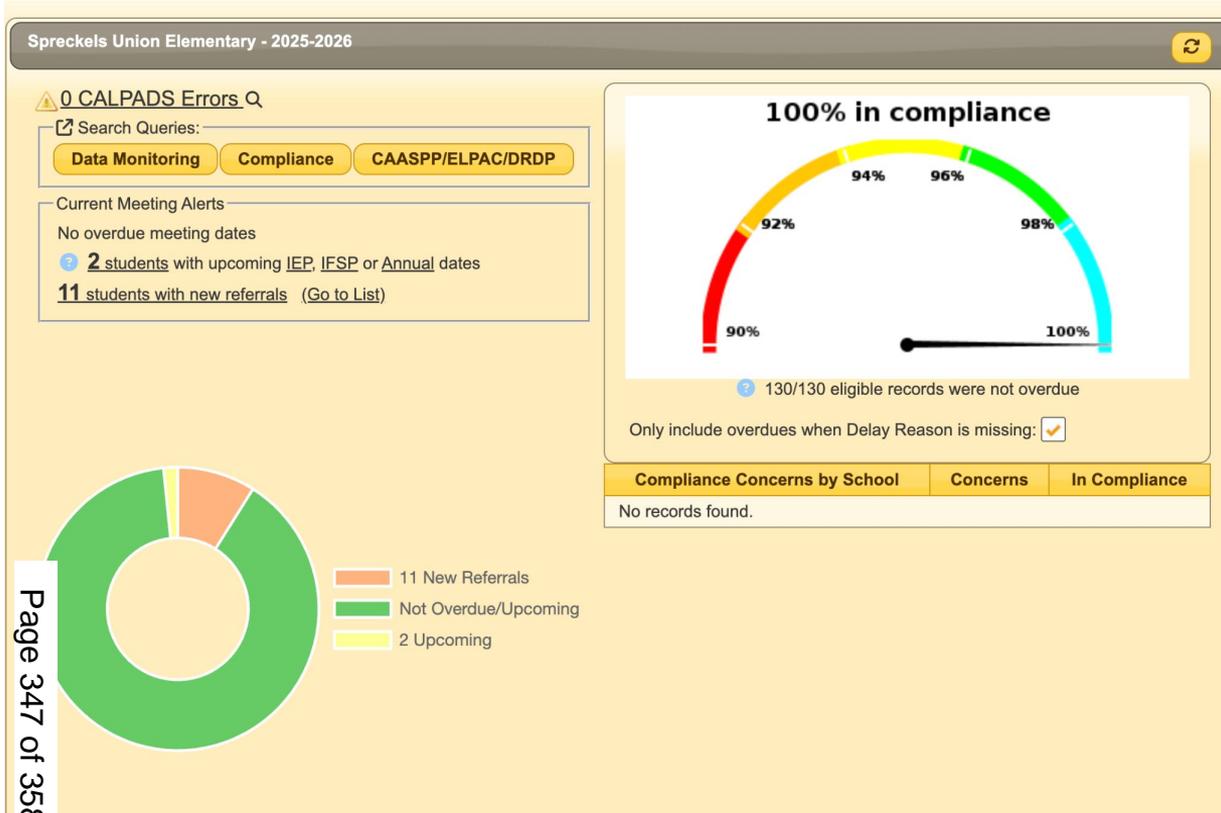
6. Local revenues are largely the result of interest, facility rentals, and, parent/student fees. The amounts were kept flat across years as they are to volatile to forecast with accuracy.
7. The Step and Column costs for 27-28 were set at 1.5% for certificated and 2% for classified. These are slightly higher than the 26-27 actuals.
8. All restricted resource expenses did not receive an adjustment for CPI as these amounts are typically predetermined amounts and increases to expenses would require further encroachment on unrestricted funds.
9. The 2026-27 and 2027-28 fiscal years have lower capital outlays due to the conclusion of the energy project.
10. An assumption was made that major facility maintenance will be needed in all three years but at a decreasing rate.
11. The transfer of funds to the nutrition fund trends higher each year in recognition of step and column increases for employees and rising costs for supplies.
12. Fund balances despite high deficits spending remain well above statutory levels at 32% and 25.47% in the two subsequent years. The one-month average cost of salaries and benefits is \$810,858 in the base year (2025-26) which is approximately equal to the 10% reserve the district maintains. This cost increases to \$836,391 in fiscal year 27-28. The district should strive to maintain a reserve level of 30% to be able to pay wages in the event of a government shutdown.

# School Board Presentation Special Education

Spreckels Union School District  
Christina Sierra-Jones, Special Education Coordinator  
Thursday December 18, 2025

# SIRAS Systems Dashboard

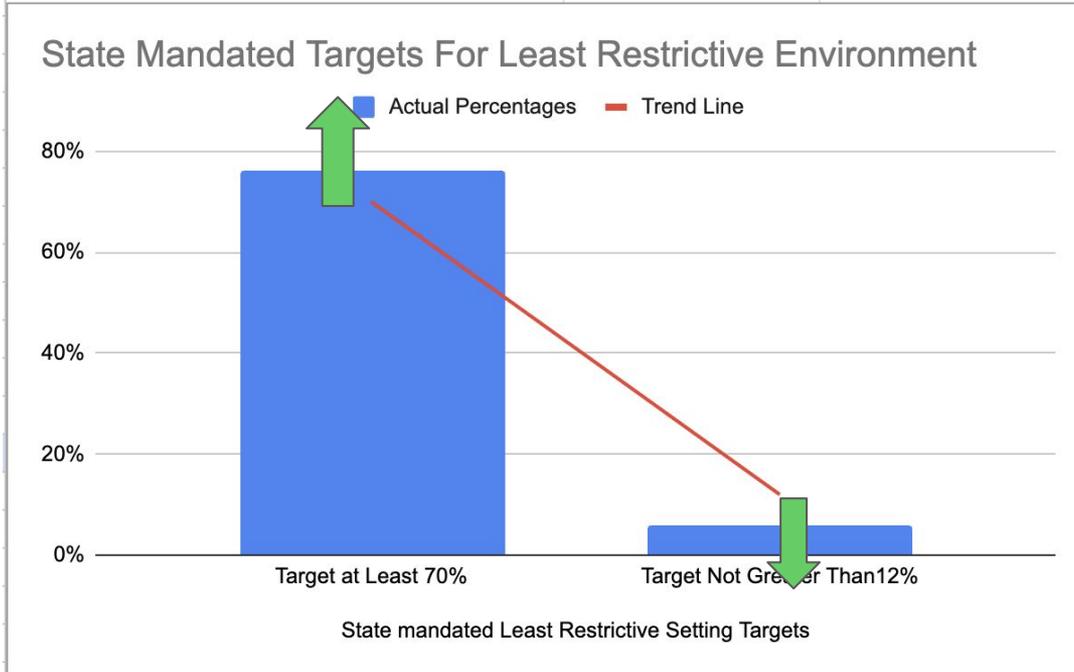
12/17/2025



100% Compliance  
0 CALPADS Errors  
No Overdue Timelines  
11 New Referrals

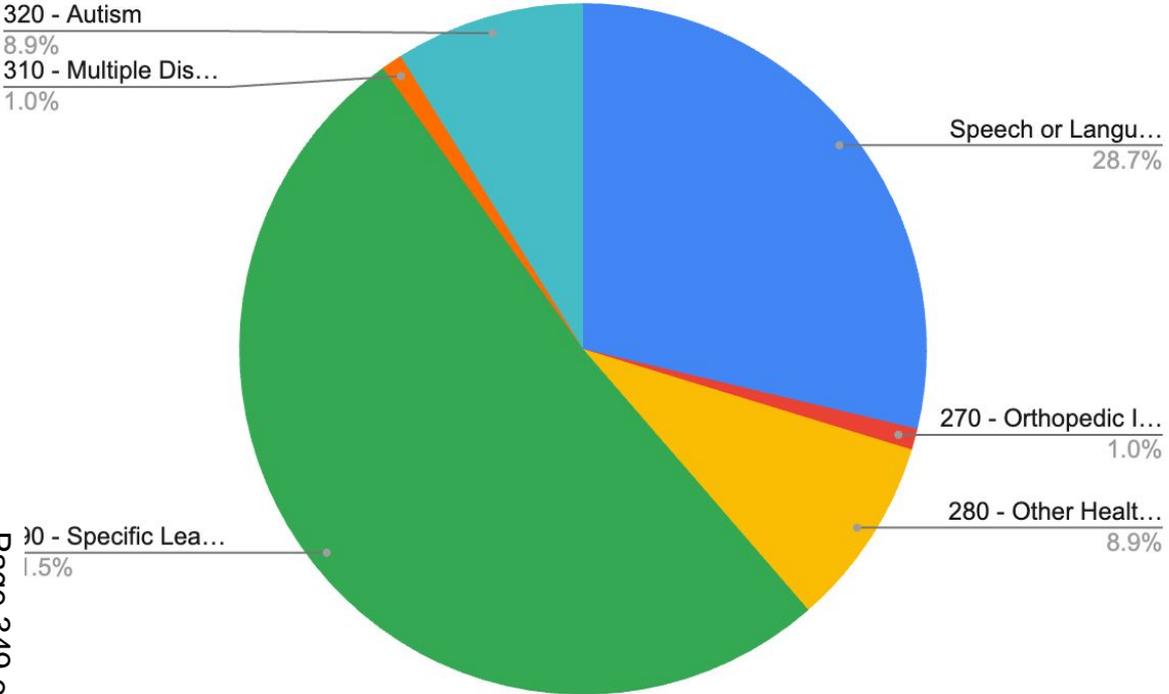
# Least Restrictive Environment

State mandated Least Restrictive Setting Targets	Actual Percentages	Trend Line
Target at Least 70%	76%	70%
Target Not Greater Than 12%	6%	12%



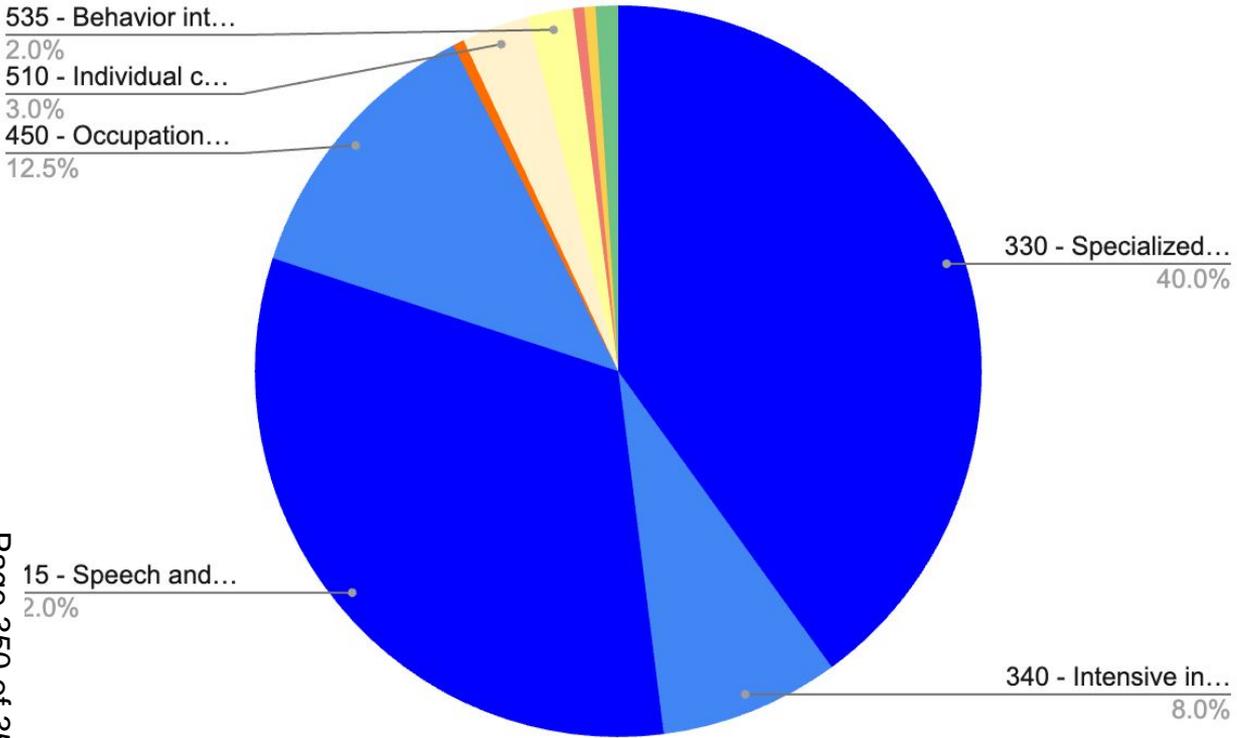
80 to 100%	<a href="#">77</a>	76.20%
40 to 79%	<a href="#">18</a>	17.80%
0 to 39%	<a href="#">6</a>	5.90%
Total Enrolled	101	100%
Pending Referrals	11	0%

# By Area of Eligibility



1	Autism	9
2	Deaf-Blindness	0
3	Deafness	0
4	Emotional Disturbance	0
5	Hearing Impairment	0
6	Intellectual Disabilities	0
7	Multiple Disabilities	1
8	Orthopedic Impairment	1
9	Other Health Impairment:	9
10	Specific Learning Disability	52
11	Speech or Language Impairment	29
12	Traumatic Brain Injury	0
13	Visual Impairment Including Blindness	0

# Services and Service Providers

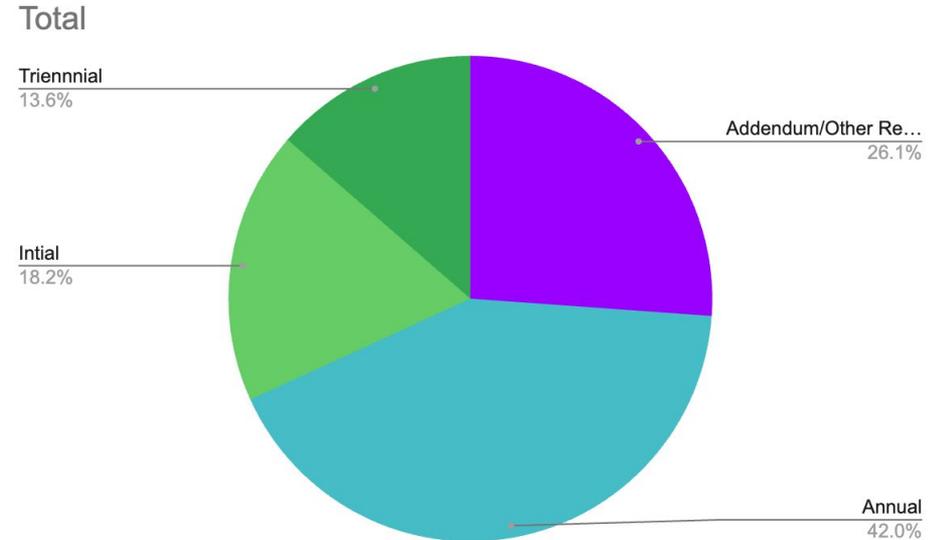
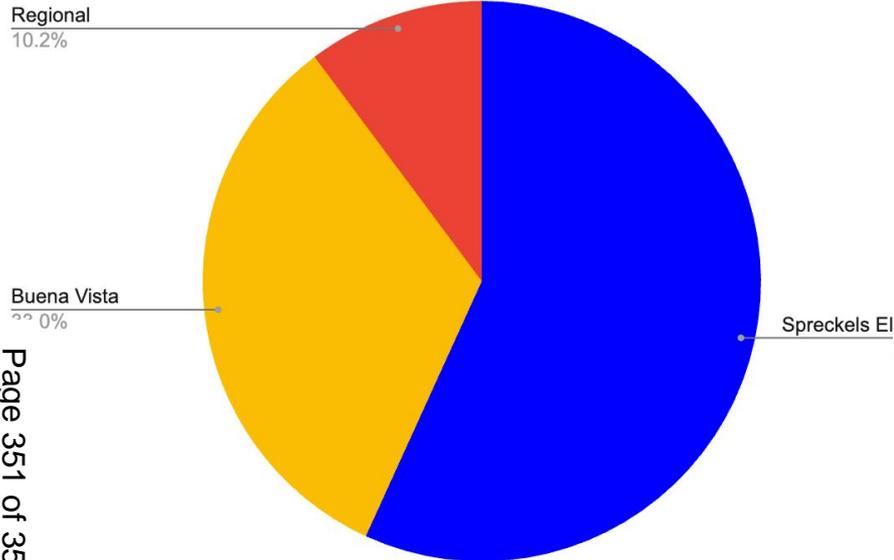


330 - Specialized Academic Instruction	40.00
340 - Intensive individualized services	8.00
415 - Speech and Language	32.00
450 - Occupational therapy	12.50
<b>District Staff</b>	<b>92.50</b>

460 - Physical therapy	0.50
510 - Individual counseling	3.00
535 - Behavior intervention services	2.00
725 - Specialized vision services	0.50
740 - Specialized orthopedic services	0.50
425 - Adapted physical education	1.00
<b>Contracted</b>	<b>7.50</b>

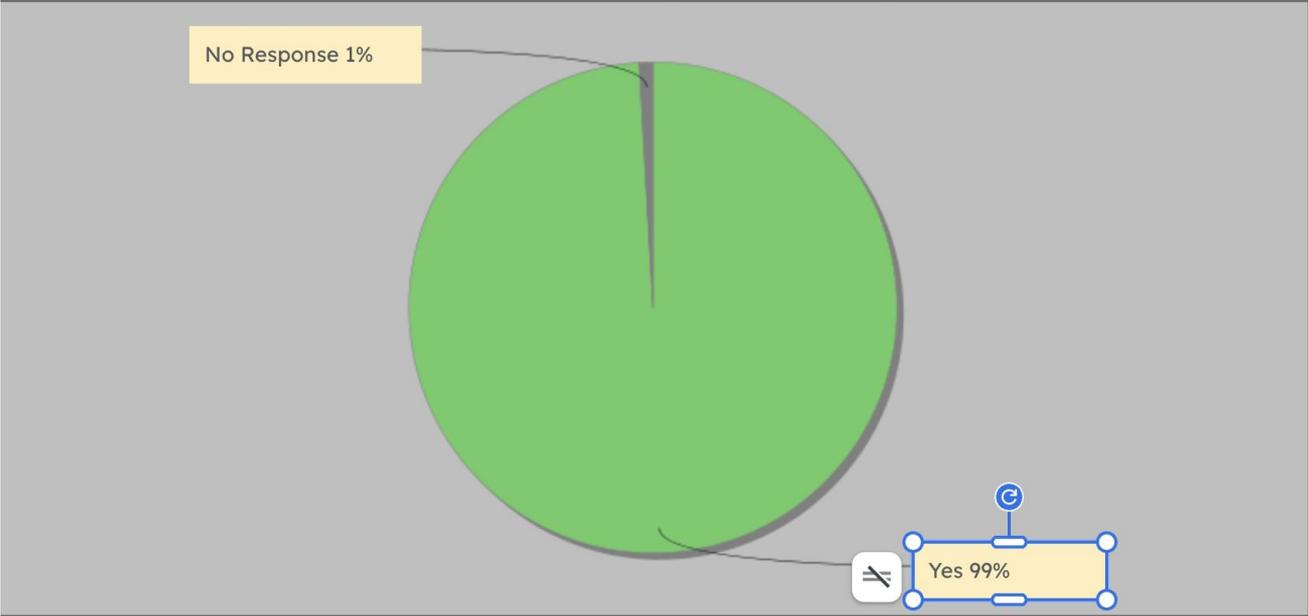
# IEP Meetings held 25-26 SY Aug- Dec

Type	Addendum/Other Review	Annual	Initial	Triennial	Total By Site
Total	23	37	16	12	88
SES	15	20	10	5	50
BV	5	14	5	5	29
Regional	3	3	1	2	9



# District Facilitated Parent Involvement Survey

### Student Count by Parent Input



**Indicator 8: Parent Involvement, target is 97.5%**

Parent Input	Student Count	Percent
10 - Yes	<u>110</u>	99.1%
30 - No response	<u>1</u>	0.9%
<b>Total</b>	<b>111</b>	<b>Parent Inv.: 99.1%</b>

# LCAP Goal #1

## Goal

Goal #	Description	Type of Goal
1	All struggling students experiencing learning loss and/or social-emotional difficulties will be provided appropriate support services to be successful.	Broad Goal

1.4	SPED and Intervention Programs Oversight and Alignment Provide collaboration time for SPED and Intervention staffs to articulate and monitor student progress	\$0.00
1.8	Academic support and professional development to target needs of Students with Disabilities Targeted professional development in Universal Design for Learning for all teachers	\$0.00
1.10	Special Education (SPED) Curriculum Adopt a new, evidence-based SPED curriculum (S.P.I.R.E.)	\$8,359.00

SPIRE 4E Professional Development Specialist is Jane Golding 9/24 8:30 -2:30pm SES

Flooding Model/ Walk the Grade- Leveled Intervention participation using S.P.I.R.E.

**\*\*Specialized Program Individualizing Reading Excellence\*\***

# Shared Vision and Next Steps

The mission statement emphasizes creating opportunities that meet the diverse needs of all students. As SPED Coordinator I can:

- **Support Universal Design for Learning (UDL): Ensure that instructional frameworks allow all students, regardless of ability, to access the "rigorous, world-class education" mentioned in the vision.**
  - Support LCAP goal #2 and SWDs who are also ELL
  - 3 Part Training: Key Considerations for Supporting English Proficiency in Dually Identified Students
  - Expected Student Outcome- Domain exemptions and Reclassification with Mrs. Viarengo's Instructional Leadership at Both BV & SES
- **Strengthen Tiered Interventions: Refine Multi-Tiered Systems of Support (MTSS) to identify and support students' academic and functional needs early and effectively**
  - Support LCAP goal #2 by supporting school wide initiatives for Tier 2 interventions
  - Tier 2 Tool Kit: Building Strategies for Educators 3 part series - along w/ Mrs. Viarengo, Mrs. Munson, and Mrs. O'Hara
  - Tier 2 Targeted training at Spreckels through MCOE with Mrs. O'Hara's Instructional Leadership
  - Expected Student Outcome: Increased targeted instruction and academic instruction by all teachers and maintain and exceed LRE Targets

## Goal

Goal #	Description	Type of Goal
2	All unduplicated students (English language learners (ELL's), socioeconomically disadvantaged, and foster youth) will be provided appropriate support services to be successful.	Broad Goal

# Sources

**25-26 LCAP**, Spreckels Union School District,

[https://d16k74nzx9emoe.cloudfront.net/25b66144-8f9f-43f5-96bf-7f28af1473f4/SpreckelsUSD\\_2025-26\\_LCAP\\_9.9.25.pdf](https://d16k74nzx9emoe.cloudfront.net/25b66144-8f9f-43f5-96bf-7f28af1473f4/SpreckelsUSD_2025-26_LCAP_9.9.25.pdf)

**Mission and Vision Statement**, Spreckels Union School District,

<https://www.spreckelsdistrict.org/About-Us/About-SUSD/index.html>

**SIRAS Systems Data**, retrieved December 17, 2025. Account holder Christina Sierra-Jones, Administrator.

**CALPADS**, retrieved December 17, 2025. Account holder Christina Sierra-Jones, Administrator.

**California School Dashboard**, Spreckels Union School District, Public Access,

Reviewed

December 17, 2025.

Checks Dated 12/01/2025 through 12/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
07200000610	12/16/2025	First Alarm, Inc	01-5800	Fire Monitor Service-Buena Vista	496.59	
				Fire Monitor Service-District Office	425.67	
				Fire Monitor Service-Spreckels School	667.23	1,589.49
12959831	12/04/2025	AT&T	01-5910	Circuit 25-26		241.22
12959832	12/04/2025	Bluum USA, Inc.	01-4300	Chromebooks		12,159.81
12959833	12/04/2025	California Water Service Co	01-5530	2025-26 Water Services-BVMS		1,299.20
12959834	12/04/2025	California's Valued Trust	01-3701	Dec 25 Coverage	1,710.40	
			01-3702	Dec 25 Coverage	753.50	
			01-9513	Dec 25 Coverage	112,460.93	114,924.83
12959835	12/04/2025	California-American Water Co	01-5540	Waste Water Services		1,105.65
12959836	12/04/2025	CDW-G	01-5800	GoGuardian Consultation		1,443.00
12959837	12/04/2025	GoTo Communications, Inc.	01-5910	GoTo Connect services		1,304.24
12959838	12/04/2025	Kasavan Architects, Inc.	01-5800	Maintenance projects		2,572.50
12959839	12/04/2025	Pacific Gas & Electric	01-5510	Gas/SES 2025-26	502.97	
			01-5520	Electric/SES 2025-26	4,163.66	4,666.63
12959840	12/04/2025	Spreckels Revolving Fund	01-4300	Field Striping Paint	135.95	
				Sandbox hardware	21.83	
				TK Sandbox Sand	631.02	
			01-5800	Field trip deposit-Gilroy Gardens	200.00	
				GoDaddy Domain renewal	46.38	
				Nov 25 Svc Fee	16.00	
				Oct 25 Svc Fee	16.00	1,067.18
12959841	12/04/2025	Spreckels Water Company	01-5530	Water Service 25-26		1,993.90
12959842	12/04/2025	Verizon Wireless Services LLC	01-5940	Cell Service 2025-26		221.63
12959843	12/04/2025	Waste Management	01-5550	Garbage Disposal 2025-26		4,047.06
12961379	12/11/2025	Carpenter, Autumn G	01-5200	Nov-Dec25 Courier Mileage		88.20
12961380	12/11/2025	Christmore, Michelle	01-4300	Teacher budget		149.99
12961381	12/11/2025	Flowers, Katharine L	01-4300	TPT Counseling materials		53.00
12961382	12/11/2025	Whitcher, Cristin A	01-4300	Teacher budget		200.00
12961383	12/11/2025	Central Coast YMCA	01-5800	Expanded Learning-ELOP		7,140.00
12961384	12/11/2025	Christine Vitale	01-5800	Assessment-PreSchool		2,700.00
12961385	12/11/2025	CopyMat CA LLC	01-4300	Bus Drivers Wanted Banner		230.24
12961386	12/11/2025	Fagen Friedman & Fulfroost LLP	01-5810	October 25 SPED Legal		276.50
12961387	12/11/2025	Kasavan Architects, Inc.	01-5800	Maintenance projects		892.50
12961388	12/11/2025	Language People, Inc.	01-5800	Employee bilingual verification		390.00
12961389	12/11/2025	Mission Linen Supply	13-5800	Bi-Weekly Linen service for food service		165.68
12961390	12/11/2025	Ordo Inc.	13-5800	School Lunch Program 25-26		23,952.20

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 12/01/2025 through 12/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
12961391	12/11/2025	Pitney Bowes Global	01-4300	Ink for postage meter		99.28
12961392	12/11/2025	Rangel, Elvia Romero	01-5200	November 25 Mileage		98.28
12961393	12/11/2025	San Lorenzo Lumber	01-4300	Maintenance supplies		86.25
12961394	12/11/2025	School Food & Wellness Group	13-5800	NSLP Consulting support		5,000.00
12961395	12/11/2025	Shred-it USA	01-5800	Document Shredding		187.77
12961396	12/11/2025	Sturdy Oil Company	01-4310	Fuel for Buses and Maintenance		1,349.14
12961397	12/11/2025	Target Pest Control, Inc	01-5570	Pest Control (Ants) 25-26		180.00
12961398	12/11/2025	The Post Box	01-5800	2025-26 Live Scan Services		125.00
12961399	12/11/2025	Webster Bank,N.A.	01-7438	Solar project interest payment		100,922.45
12961400	12/11/2025	Worldstrides	01-5800	November payment-reissue	15,750.00	
				Sacramento Trip	15,291.25	31,041.25
12962840	12/16/2025	Hemenway, Kelli L	01-4300	Teacher supply		200.00
12962841	12/16/2025	Viarengo, Laura B	01-5200	Cabe Conference		1,215.00
12962842	12/16/2025	Wilkinson, Rachele	01-4300	Teacher supply		92.71
12962843	12/16/2025	Amazon Capital Services,Inc.	01-4300	Blackboard paid for TK wall	40.09	
				Custodial supplies	64.95	
				Office and nurse supplies	87.07	
				Work boots/Gloves for maintenance	347.94	
			13-4300	Food Service supply	38.82	578.87
12962844	12/16/2025	AT&T	01-5910	BV fax line	31.88	
				District Office phone service	154.73	
				Spreckels phone service and SPED fax	63.65	250.26
12962845	12/16/2025	Aulenta,John A.	01-5800	Student assessment		4,500.00
12962846	12/16/2025	Christine Harder	01-5800	Art Program		2,600.00
12962847	12/16/2025	Department of Justice	01-5800	Background check services		294.00
12962848	12/16/2025	Eide Bailly LLP	01-5800	24-25 District Audit		29,467.00
12962849	12/16/2025	Lozano Smith, LLP	01-5810	November General Legal		986.00
12962850	12/16/2025	Mission Linen Supply	13-5800	Bi-Weekly Linen service for food service		82.84
12962851	12/16/2025	Smith & Enright Landscaping	01-5800	2025-26 Landscape Maintenance		3,350.00
12962852	12/16/2025	Smokey Key Service	01-4300	Duplicate keys & Locksets		987.85
12962853	12/16/2025	Teacher Created Materials,Inc.	01-4300	Practicing for Success: ELPAC		1,908.46
12962854	12/16/2025	The Behavior Concierge,LLC.	01-5800	SPED Student Support		11,740.50
12962855	12/16/2025	Unique Interpreting Services	01-5800	Interpreter svcs-DELAC meeting		765.00
12962856	12/16/2025	Val's Plumbing & Heating, Inc	01-6200	R&R Heat/Cool system in room 14 @ Spreckels		13,116.00
<b>Total Number of Checks</b>					<b>53</b>	<b>396,101.56</b>

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 12/01/2025 through 12/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
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**Fund Summary**

Fund	Description	Check Count	Expensed Amount
01	General Fund	49	366,859.02
13	Cafeteria Fund	5	29,242.54
Total Number of Checks		<b>53</b>	396,101.56
Less Unpaid Sales Tax Liability			.00
<b>Net (Check Amount)</b>			<b>396,101.56</b>

ie preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.