



REGULAR GOVERNING BOARD MEETING

AGENDA

Wednesday, September 16, 2026

5:30 p.m. Closed Session

6:00 p.m. – Open Session Board Meeting

Meeting Location:

Pioneer Union Elementary School District Office, Boardroom
1888 N. Mustang Drive
Hanford CA. 93230

MISSION STATEMENT

The Pioneer Union Elementary School District, in partnership with parents and the community, will build the foundation for student academic, and social success by ensuring that all students receive rigorous instruction, support, and intervention in an enriching environment.

1. Call to Order
2. Roll Call
3. **Public Comments on Closed Session Items:** Fifteen minutes of this portion of the meeting are reserved for members of the public to address the Board on Closed Session items. Speakers seeking to comment on other items are requested to make those comments during the Public Comment portion of the meeting at 6:00 p.m. Speakers are limited to three (3) minutes. The Governing Board is prohibited by law from taking action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the Governing Board does not respond to the public comment at this time. If you wish to address the Board, come to the podium and state your name and address.
4. **Adjourn to Closed Session**
 - 4.1 Conference With Labor Negotiator; District Representative: Superintendent John Raven;
Employee Organization: Pioneer Teacher's Association (Government Code section 54957.6)
 - 4.2 Conference with Real Property Negotiator; Agency Negotiator: Superintendent, John Raven
(Government Code section 54956.8)
 - 4.3 Conference With Labor Negotiator; District Representative: Superintendent John Raven;
Employee Organization: CSEA and its Chapter 813 (Government Code 54957.6)
 - 4.4 Conference with Legal Council - Potential Litigation. Initiation of Litigation Pursuant to
paragraph (4) of subdivision (d) of section 54956.9 of the Government Code.
 - 4.5 Liability Claims: Claimant: Amanda Maria Braden. Agency Claimed Against: Pioneer Union
Elementary School District. Closed Session is Authorized under Government Code section
54956.95
5. **Reconvene to Open Session**
 - 5.1 Report Closed Session Action
6. Pledge of Allegiance
7. Board Adoption of the Agenda
8. Superintendent Report
9. Report: Middle School Student Representative

Any writings or documents that are public records and are provided to a majority of the governing board regarding an open session item on this agenda will be made available for public inspection in the District office located at 1888 N. Mustang Drive during normal business hours.

For information regarding how, to whom, and when a request for disability-related modification or accommodation, including auxiliary aids or services, may be made by a person with a disability who requires a modification or accommodation to participate in the public meeting, please contact the district office at 585-2400. Information pursuant to the Government Code § 54954.2; Americans with Disabilities Act of 1990; § 202(42 U.S.C. § 12132).

10. **Public Comments:** In order to ensure that members of the public are provided a meaningful opportunity to address the Board on agenda items or non-agenda items that are within the Board's jurisdiction, visitors are requested to fill out a "Comments from the Public " form prior to the meeting. Public comments are limited to 3 minutes per person and twenty minutes per topic. The Governing Board is prohibited by law from taking action on matters discussed that are not on the agenda and no adverse conclusions should be drawn if the Governing Board does not respond to public comment at this time. If you wish to address the Board, please come to the podium and state your name and address.

11. **Consent Agenda**

11.1 Minutes	Action
11.2 Employee Resignation(s)	Action
11.3 New Hire(s)	Action
11.4 Interdistrict Requests Out	Action
11.5 Donations	Action
11.6 Warrants	Action

12. **Superintendent**

12.1 Board Policy Updates	1st Read
12.2 CSEA Sunshine Proposal 2026-2027	Information
12.3 District Sunshine Proposal to CSEA - 2026-2027	Information

13. **Finance**

13.1 Consider Unaudited Actuals 2025-2026	Action
13.2 Consider Resolution #091626 Unaudited Actuals 2025-26 Budget Revision	Action
13.3 Consider Resolution #091626A Gann Limit	Action

14. **Board Reports**

15. **Adjourn**

REGULAR GOVERNING BOARD MEETING

MINUTES

Wednesday, August 19, 2026

1. **Call to Order** - Mr. Woods called the meeting to order at 5:30 p.m.
2. **Roll Call**
 - 2.1 Board Members Present - Mr. Woods, Mrs. Avila, Mrs. Darpli
 - 2.2 Board Members Absent - Mr. Sippel, Mrs. Kuehn
3. **Public Comments on Closed Session Items** - No comments
4. **Adjourn to Closed Session** - Mr. Woods adjourned to close session at 5:31 p.m.
 - 4.1 Conference with Real Property Negotiator; Agency Negotiator: Superintendent, John Raven (Government Code section 54956.8)
 - 4.2 Conference With Labor Negotiator; District Representative: Superintendent John Raven; Employee Organization: Pioneer Teacher's Association (Government Code section 54957.6)
5. **Reconvene to Open Session** - Mr. Woods reconvened to open session at 6:08 p.m.
 - 5.1 Report Closed Session Action - Mr. Woods reported no action was taken during closed session. Mr. Sippel arrived during closed session.
6. **Pledge of Allegiance**
7. **Board Adoption of the Agenda** -
8. **Public Hearing for Sufficiency of Instructional Materials** - Mr. Woods opened the hearing at 6:10 p.m.. No comments were made. Mr. Woods closed the hearing at 6:11 p.m.
9. **Superintendent Report** - Mr. Raven shared that it has been a great start to the year. There has been a lot of energy and excitement on each campus. We had a Back to School Breakfast that was well attended by staff. Mr. Raven was able to check in with every class as teachers were preparing their classrooms. Our current enrollment is 1,684. MOT was busy of the summer ensuring that grounds and buildings were ready for the start of school. IT has been busy completing the installation of our new cameras. HR has been busy hiring for the new year and implementing the new SB 848 mandate that requires all volunteers to complete a mandated reporter course. Curriculum has been busy with professional development for instruction. We held our Back to School night the day before school started, and it received a lot of good feedback and was well attended. We will be working through the challenges of strengthening our academics and I have confidence in our team to make a difference.
10. **Public Comments** - Mrs. Van Nest shared that with the start of school many teachers are shopping for supplies. We have Office Depot and Amazon that we use. Both of these options seem to take a while before the orders to get to the teacher. Teachers are spending their own money because the process is not very streamlined and takes time for PO processing and delivery to the District Office before they get the items. Years ago it seemed more streamlined and she recommended that this be looked into to make it an easier and quicker process. Mrs. Hoskins shared first day highlights. She shared that many were inspired by Mr. Raven's message at the Back to School Breakfast. Staff feel much more connected. Students want to be involved. Kids listened well. Back to School night went well. Students are excited and engaged. She also highlighted the sixth grade and the amazing team that they are. The sixth grade team is unique in its situation at the middle school. She shared that after training with Angela Beyer, things made sense. Transitions need to come with solid communication and teamwork to allow us to serve students in the best positive way. Be proactive and offer solutions. This is also laying the foundation and following in Mr. Raven's motto for the year.
11. **Consent Agenda** - Mr. Darpli motioned to approve the consent agenda. Mrs. Avila seconded the motion. Vote:
Mrs. Darpli - yes, Mrs. Avila - yes, Mr. Sippel - yes, Mr. Woods - yes, Mrs. Kuehn - absent Passed/Unan.

12. Curriculum and Instruction

- 12.1 Board Resolution #081926 Sufficiency of Instructional Materials Mrs. Darpli motioned to approve resolution 081926. Mrs. Avila seconded the motion. Roll call vote: Mrs Darpli - yes Mrs. Avila - yes Mr. Sippel - yes Mr. Woods - yes Mrs. Kuehn - absent Passed/Unan.
- 12.2 Intern and New Teacher Mentors - Mrs. Hester presented the list for teacher mentors for the year and shared that there is a correction to change Evan Gelsi with Rose Van Nest. Mrs. Avila motioned to approve the mentor stipends. Mrs. Darpli seconded the motion. Vote: Mrs. Avila - yes, Mrs. Darpli -yes, Mr. Sippel - yes, Mr. Woods - yes, Mrs. Kuen - absent Passed/Unan.

13. Superintendent

- 13.1 Board Policy Updates - Mrs. Darpli motioned to approve the board policy updates. Mrs. Avila seconded the motion. Vote: Mrs. Darpli - yes, Mrs. Avila - yes, Mr. Sippel - yes, Mr. Woods - yes, Mrs. Kuehn - absent Passed/Unan.
- 13.2 4th Quarter Williams Report - Mrs. Avila motioned to approve the report. Mr. Sippel seconded the motion. Vote: Mrs. Avila - yes, Mr. Sippel - yes, Mrs. Darpli - yes, Mr. Woods - yes, Mrs. Kuehn - absent Passed/Unan.
- 13.3 2026-27 Agreement for SRO - Mrs. Darpli motioned to approve the agreement. Mrs. Avila seconded the motion. Vote: Mrs. Darpli - yes, Mrs. Avila - yes, Mr. Sippel - yes, Mr. Woods - yes, Mrs. Kuehn -absent Passed/Unan.

14. Human Resources

- 14.1 Consider Personnel Requests - Mrs. Avila motioned to approve the request. Mrs. Darpli seconded the motion. Vote: Mrs. Avila - yes, Mrs. Darpli - yes, Mr. Sippel - yes, Mr. Woods - yes, Mrs. Kuehn - absent Passed/Unan.
- 14.2 Consider Pioneer Teachers Association Initial Proposal to Begin Collective Bargaining for 2026-27 Informational
- 14.3 Consider Pioneer UESD Sunshine Proposal to Begin Collective Bargaining with Pioneer Teachers Association for 2026-27 Informational

15. Finance

- 15.1 Resolution #081926A Budget Transfer between Fund 51 to 01- Mr. Luna shared that the transfer is requested in order to make purchases. Purchases are not allowed from fund 51. Mrs. Darpli motioned to approve resolution 081926A. Mrs. Avila seconded the motion. Roll call vote: Mrs. Darpli - yes Mrs. Avila - yes Mr. Sippel - yes Mr. Woods - yes Mrs. Kuehn - absent Passed/Unan.
- 15.2 45 Day Budget Revision - 2026-27 Informational
- 15.3 Certificate of Signatures - Add Raul Luna - Mrs. Avila motioned to approve the Certificate of Signatures. Mrs. Darpli seconded the motion. Vote: Mrs. Avila - yes, Mrs. Darpli - yes, Mr. Sippel - yes, Mr. Woods - yes, Mrs. Kuehn - absent Passed/Unan.

16. **Board Reports** - Mrs. Avila welcomed everyone back. Mrs. Darpli welcomed everyone back and wished everyone a great year. Mr. Sippel shared that he has been hearing alot of good positive things this year already. Mr. Woods thanked everyone and shared that he attended the Back to School breakfast and it was good to see everyone.

17. **Adjourn** - Mr. Woods adjourned the meeting at 6:43 p.m.

Respectfully submitted,



John Raven
Secretary to the Board

PIONEER UNION SCHOOL DISTRICT

Agenda Item Form

Item: 11.2

To: Pioneer School Board Members

Board Date: September 16, 2026

For:

- ☒ Board Meeting
- ☐ Information
- ☒ Action
- ☐ First Reading

Recommendation:

- ☒ Approve
- ☐ Deny
- ☐ N/A

Fiscal Impact: \$0

Item: Employee Resignations

Purpose:

Employee Name
Alyssa Medina

Position
Inst. Aide I

Last Day
August 21, 2026

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Agenda Item Form

Item: 11.3

To: Pioneer School Board Members

Board Date: September 16, 2026

For: ☒ Board Meeting
☐ Information

☒ Action
☐ First Reading

Recommendation: ☒ Approve

☐ Deny

Fiscal Impact:

Item: New Hire(s)- 26/27

Purpose:

Employee Name

Madisyn Rose
Cynthia Ruiz

Position

Inst. Aide I
Inst. Aide II - SDC

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Agenda Item Form

Item: 11.4

To: Pioneer School Board Members

Board Date: September 16, 2026

For: ☒ Board Meeting
☐ Information

☒ Action
☐ First Reading

Recommendation: ☒ Approve

☐ Deny

Fiscal Impact:

Item: Consider Inter-District Requests Out for 2026-2027

Purpose:

	First Name	Last Name	Grade	Request To:	Recommendation	Year
1			2	Jefferson	Approve	2026-27
2			8	Riverdale	Approve	2026-27
3						
4						
5						
6						
7						

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Agenda Item Form

Item: 11.5

To: Pioneer School Board Members

Date: September 16, 2026

For: ☒ Board Meeting ☒ Action
☐ Information ☐ First Reading

Recommendation: ☒ Approve ☐ Deny

Fiscal Impact:

Item: Donations

Purpose:

From: Pioneer PTC

To: Pioneer Elementary School

For: Field Trip Expenses for 26-27 School Year

Amount: \$15,000



Pioneer Union Elementary School District
Donation Approval Form

Person Or Entity Making The Donation: PEPTC (PES Teacher Club)

Description of Donation:

Donation for Field Trips in the amount of \$15,000

Actual or Estimated Value: \$ 15,000

SA
9/2/26

Donation to:

- ☒ Pioneer Elementary School
☐ Frontier Elementary School
☐ Pioneer Middle School
☐ Child Care
☐ Pioneer Union Elementary School District

Donation of one-thousand dollars or less must be approved by the superintendent, donations greater than one-thousand dollars must be approved by the governing board (BP 3290).

Superintendent:

☒ Approved

☐ Deny

Signature: *[Signature]*

Date: *9/11/26*

Governing Board:

Date of Board Action: _____

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Agenda Item Form

Item: 11.6

To: Pioneer School Board Members
Date: September 16, 2026
For: Approve Warrant Register

- ☐ Information
- ☒ Action
- ☐ First Reading

Recommendation:

- ☒ Approve
- ☐ Deny
- ☐ N/A

Fiscal Impact: Various

Purpose:

To inform the Board of the expenditures related to the conduct of district business.

21 Pioneer Union Elementary School District

Accounts Payable Final Prelist

Page 1 of 5

Requested By: magdalenom

For Payments Due By 8/28/2026

08/27/2026

4:22:20PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI--L2	P/F	Amount	Use Tax Amount Taxable	Amount Tax
4278 AIRGAS USA LLC								
PV - 270101		08/04/2026	9174398732	0100-81500-0-0000-8110-430000-000-0000		\$197.18	\$0.00	\$0.00
PV - 270102		08/07/2026	9174517833	0100-81500-0-0000-8110-430000-000-0000		\$240.54	\$0.00	\$0.00
Total Amount for Warrant						\$437.72	\$0.00	\$0.00
Total Amount Per Vendor						\$437.72	\$0.00	\$0.00
2827 ALICYN CAWLEY								
PV - 270093		08/20/2026	Reimb Classroom Supp	0100-11000-0-1110-1000-430000-559-0000		\$166.54	\$0.00	\$0.00
Total Amount for Warrant						\$166.54	\$0.00	\$0.00
Total Amount Per Vendor						\$166.54	\$0.00	\$0.00
3210 AMAZON CAPITAL SERVICES INC								
CM - 27006		08/24/2026	1KFK-TJDY-TDWI	0100-11000-0-1110-1000-430000-561-0000		-\$110.91	\$0.00	\$0.00
PO - 270006		08/25/2026	1R9K-9XVJ-J9JT	0100-67700-0-1133-1000-430000-200-0000	P	\$215.78	\$0.00	\$0.00
PO - 270006		08/25/2026	1R9K-9XVJ-J9JT	0100-67700-0-1133-1000-430000-300-0000	P	\$215.79	\$0.00	\$0.00
PO - 270143		07/31/2026	1LH6-Q1GT-FCKL	0100-00240-0-0000-7200-430000-100-0000	P	\$192.77	\$0.00	\$0.00
PO - 270144		08/04/2026	1YL7-WVG3-H4FR	0100-00240-0-1110-1000-430000-500-0000	P	\$134.95	\$0.00	\$0.00
PO - 270144		08/20/2026	1CL4-4RPI-MR46	0100-00240-0-1110-1000-430000-500-0000	P	\$125.92	\$0.00	\$0.00
PO - 270144		08/20/2026	13GL-4CFF-DM14	0100-00240-0-1110-1000-430000-500-0000	P	\$91.35	\$0.00	\$0.00
PO - 270153		07/30/2026	1CDV-3TQ1-L9XT	0100-00240-0-1110-2420-430000-999-0000	F	\$330.04	\$0.00	\$0.00
PO - 270164		08/04/2026	1T7T-C1W7-T64Q	0100-11000-0-1110-2700-430000-500-0000	F	\$638.96	\$0.00	\$0.00
PO - 270170		08/24/2026	1THJ-KK3L-XH1J	0100-11000-0-1110-1000-430000-300-0000	P	\$79.16	\$0.00	\$0.00
PO - 270170		08/25/2026	1W7W-7GCY-G9CD	0100-11000-0-1110-1000-430000-300-0000	P	\$37.01	\$0.00	\$0.00
PO - 270170		08/23/2026	1733-RJRY-N74M	0100-11000-0-1110-1000-430000-300-0000	P	\$29.81	\$0.00	\$0.00
PO - 270184		08/12/2026	1JLT-RRK9-P9LG	0100-00240-0-1110-1000-430000-999-0000	F	\$790.90	\$0.00	\$0.00
PV - 270095		08/25/2026	1QVD-XPNG-KIRT	0100-11000-0-1110-1000-430000-561-0000		\$113.86	\$0.00	\$0.00
PV - 270095		08/26/2026	1HXV-3FKV-INDG	0100-11000-0-1110-1000-430000-258-0000		\$110.10	\$0.00	\$0.00
PV - 270095		08/24/2026	1VWD-MPEK-YFQD	0100-11000-0-1110-1000-430000-285-0000		\$27.59	\$0.00	\$0.00
PV - 270095		08/24/2026	13KY-V794-LV6G	0100-11000-0-1110-1000-430000-308-0000		\$42.86	\$0.00	\$0.00
PV - 270095		08/25/2026	1DYM-G9V7-GFYD	0100-11000-0-1110-1000-430000-549-0000		\$54.44	\$0.00	\$0.00
PV - 270095		08/25/2026	1QVD-XPNG-MM3K	0100-11000-0-1156-1000-430000-500-0000		\$333.85	\$0.00	\$0.00
PV - 270095		08/24/2026	1PWW-4HIT-LICP	0100-11000-0-1110-1000-430000-505-0000		\$107.13	\$0.00	\$0.00
PV - 270095		08/24/2026	1C3P-GLGN-PL1H	0100-11000-0-1110-1000-430000-510-0000		\$114.12	\$0.00	\$0.00
PV - 270095		08/05/2026	1XNP-CFLL-JGYG	0100-11000-0-1110-1000-430000-230-0000		\$81.46	\$0.00	\$0.00

* = Credit Card Payment

21 Pioneer Union Elementary School District

Accounts Payable Final Prelist

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Requested By: magdalenom

For Payments Due By 8/28/2026

08/27/2026

4:22:20PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB---SI---L2	P/F	Amount	Use Tax Amount Taxable	Tax
3210 AMAZON CAPITAL SERVICES INC								
PV - 270095		08/22/2026	1HWX-MIFQ-F479	0100-11000-0-1110-1000-430000-285-0000		\$278.25	\$0.00	\$0.00
PV - 270095		08/23/2026	1Y6X-99X9-PKL7	0100-11000-0-1110-1000-430000-366-0000		\$16.11	\$0.00	\$0.00
PV - 270095		08/21/2026	1MWW-YT69-IFWH	0100-11000-0-1110-1000-430000-511-0000		\$61.89	\$0.00	\$0.00
PV - 270095		08/23/2026	1KFK-TJDY-RFRD	0100-11000-0-1110-1000-430000-561-0000		\$110.91	\$0.00	\$0.00
PV - 270095		08/22/2026	1MWW-YT69-DGJP	0100-11000-0-1110-1000-430000-584-0000		\$93.84	\$0.00	\$0.00
Total Amount for Warrant						\$4,307.94	\$0.00	\$0.00
Total Amount Per Vendor						\$4,307.94	\$0.00	\$0.00
3853 EDPuzzle INC								
PO - 270205		08/21/2026	50526	0100-11000-0-1110-1000-580000-500-0000	F	\$3,025.00	\$0.00	\$0.00
Total Amount for Warrant						\$3,025.00	\$0.00	\$0.00
Total Amount Per Vendor						\$3,025.00	\$0.00	\$0.00
2099 ERNEST PACKAGING SOLUTIONS								
CM - 27009		08/20/2026	100939607	0100-00000-0-0000-3200-560000-000-0000		-\$59.40	\$0.00	\$0.00
PO - 270180		08/17/2026	91427565	0100-00000-0-0000-3200-430000-000-0000	P	\$227.97	\$0.00	\$0.00
PV - 270098		06/01/2026	91380782	0100-00000-0-0000-3200-560000-000-0000		\$779.40	\$0.00	\$0.00
Total Amount for Warrant						\$947.97	\$0.00	\$0.00
Total Amount Per Vendor						\$947.97	\$0.00	\$0.00
1545 FAST CU								
PO - 270225		08/26/2026	ACSA SumpodiumRave	0100-00000-0-0000-7150-520000-100-0000	P	\$1,050.00	\$0.00	\$0.00
Total Amount for Warrant						\$1,050.00	\$0.00	\$0.00
Total Amount Per Vendor						\$1,050.00	\$0.00	\$0.00
3680 FIRE SYSTEM SOLUTIONS INC								
PO - 270075		08/12/2026	44153	0100-81500-0-0000-3110-580000-000-0000	F	\$810.00	\$0.00	\$0.00
Total Amount for Warrant						\$810.00	\$0.00	\$0.00
Total Amount Per Vendor						\$810.00	\$0.00	\$0.00
2203 FRESNO MOBILE RADIO INC								
PO - 270082		08/31/2026	41-69845 September	0100-03330-0-0000-3600-580000-000-0000	P	\$238.00	\$0.00	\$0.00
Total Amount for Warrant						\$238.00	\$0.00	\$0.00

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21 Pioneer Union Elementary School District

Accounts Payable Final Prelist

Page 3 of 5

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For Payments Due By 8/28/2026

08/27/2026

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Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---L2	P/F	Amount	Use Tax Amount Taxable	Tax
Total Amount Per Vendor						\$238.00	\$0.00	\$0.00
4513 HD SUPPLY FACILITIES MAINTENANCE								
PO - 270165		08/07/2026	9252561333	0100-00000-0-0000-8200-430000-000-0000	P	\$43.06	\$0.00	\$0.00
Total Amount for Warrant						\$43.06	\$0.00	\$0.00
Total Amount Per Vendor						\$43.06	\$0.00	\$0.00
676 HOME DEPOT								
CM - 27007		08/03/2026	1312768 RefPO#27005	0100-00000-0-0000-8200-430000-000-0000		-\$54.13	\$0.00	\$0.00
CM - 27008		08/03/2026	1312767	0100-00000-0-0000-8200-430000-000-0000		-\$54.13	\$0.00	\$0.00
PO - 270037		07/13/2026	2613469	0100-81500-0-0000-8110-430000-000-0000	P	\$90.13	\$0.00	\$0.00
PO - 270037		07/15/2026	0622292	0100-81500-0-0000-8110-430000-000-0000	P	\$72.60	\$0.00	\$0.00
PO - 270037		07/15/2026	0622316	0100-81500-0-0000-8110-430000-000-0000	P	\$41.52	\$0.00	\$0.00
PO - 270037		07/17/2026	8512959	0100-81500-0-0000-8110-430000-000-0000	F	\$65.76	\$0.00	\$0.00
PO - 270038		07/16/2026	9622368	0100-00000-0-0000-8200-430000-000-0000	P	\$75.75	\$0.00	\$0.00
PO - 270038		07/20/2026	5513231	0100-00000-0-0000-8200-430000-000-0000	P	\$177.40	\$0.00	\$0.00
PO - 270038		07/21/2026	4614286	0100-00000-0-0000-8200-430000-000-0000	P	\$256.28	\$0.00	\$0.00
PO - 270038		07/22/2026	3513386	0100-00000-0-0000-8200-430000-000-0000	P	\$68.39	\$0.00	\$0.00
PO - 270038		07/22/2026	3513344	0100-00000-0-0000-8200-430000-000-0000	P	\$95.13	\$0.00	\$0.00
PO - 270038		07/23/2026	2614494	0100-00000-0-0000-8200-430000-000-0000	P	\$111.75	\$0.00	\$0.00
PO - 270038		07/29/2026	6513939	0100-00000-0-0000-8200-430000-000-0000	P	\$11.86	\$0.00	\$0.00
PO - 270038		07/29/2026	6610004	0100-00000-0-0000-8200-430000-000-0000	P	\$25.90	\$0.00	\$0.00
PO - 270038		07/29/2026	6524164	0100-00000-0-0000-8200-430000-000-0000	F	\$96.21	\$0.00	\$0.00
PO - 270053		08/03/2026	1623281	0100-81500-0-0000-8110-430000-000-0000	P	\$172.92	\$0.00	\$0.00
PO - 270053		08/10/2026	4623691	0100-81500-0-0000-8110-430000-000-0000	P	\$73.45	\$0.00	\$0.00
PO - 270053		08/11/2026	3510040	0100-81500-0-0000-8110-430000-000-0000	P	\$155.15	\$0.00	\$0.00
PO - 270053		08/12/2026	2510133	0100-81500-0-0000-8110-430000-000-0000	P	\$27.43	\$0.00	\$0.00
PO - 270054		08/03/2026	1903592	0100-00000-0-0000-8200-430000-000-0000	P	\$196.37	\$0.00	\$0.00
PO - 270054		08/05/2026	9623412	0100-00000-0-0000-8200-430000-000-0000	P	\$77.29	\$0.00	\$0.00
PO - 270139		07/13/2026	2613497	0100-00240-0-1110-1000-430000-999-0000	P	\$27.85	\$0.00	\$0.00
PO - 270139		07/28/2026	7024478	0100-00240-0-1110-1000-430000-999-0000	P	\$298.87	\$0.00	\$0.00
PV - 270096		07/16/2026	9523436 RefPO#27003	0100-81500-0-0000-8110-430000-000-0000		\$100.59	\$0.00	\$0.00
PV - 270096		07/21/2026	4012779 RefPO#27003	0100-81500-0-0000-8110-430000-000-0000		\$80.91	\$0.00	\$0.00
PV - 270096		08/03/2026	1623311 RefPO#27003	0100-81500-0-0000-8110-430000-000-0000		\$11.34	\$0.00	\$0.00
PV - 270096		08/05/2026	9524580 RefPO#27003	0100-81500-0-0000-8110-430000-000-0000		\$185.86	\$0.00	\$0.00

* = Credit Card Payment

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Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI--L2	P/F	Amount	Use Tax Amount Taxable	Amount Tax
676 HOME DEPOT								
PV - 270096		08/05/2026	9013349 RefPO#27003	0100-81500-0-0000-3110-430000-000-0000		\$147.82	\$0.00	\$0.00
Total Amount for Warrant						\$2,636.27	\$0.00	\$0.00
Total Amount Per Vendor						\$2,636.27	\$0.00	\$0.00
263 KINGS COUNTY OFFICE OF EDUCATION								
PV - 270097		08/05/2026	270086 SARB 26/27	0100-11000-0-1110-3130-580000-200-0000		\$1,921.24	\$0.00	\$0.00
PV - 270097		08/05/2026	270086 SARB 26/27	0100-11000-0-1110-3130-580000-300-0000		\$2,232.52	\$0.00	\$0.00
PV - 270097		08/05/2026	270086 SARB 26/27	0100-11000-0-1110-3130-580000-500-0000		\$2,108.74	\$0.00	\$0.00
Total Amount for Warrant						\$6,262.50	\$0.00	\$0.00
Total Amount Per Vendor						\$6,262.50	\$0.00	\$0.00
265 KINGS COUNTY TROPHY								
PO - 270203		08/21/2026	21114	0100-00000-0-0000-7100-430000-100-0000	F	\$10.83	\$0.00	\$0.00
Total Amount for Warrant						\$10.83	\$0.00	\$0.00
Total Amount Per Vendor						\$10.83	\$0.00	\$0.00
2706 MARISA DUARTE								
PV - 270094		08/24/2026	Classroom Supp Reimb	0100-11000-0-1110-1000-430000-247-0000		\$93.20	\$0.00	\$0.00
Total Amount for Warrant						\$93.20	\$0.00	\$0.00
Total Amount Per Vendor						\$93.20	\$0.00	\$0.00
3401 NAOMI RAGAN								
PV - 270099		08/26/2026	Classroom Supplies	0100-11000-0-1110-1000-430000-202-0000		\$184.49	\$0.00	\$0.00
Total Amount for Warrant						\$184.49	\$0.00	\$0.00
Total Amount Per Vendor						\$184.49	\$0.00	\$0.00
4698 SIMON AND SON PUMPING								
PO - 270085		08/05/2026	1057	0100-81500-0-0000-3110-550040-200-0000	P	\$9,800.00	\$0.00	\$0.00
Total Amount for Warrant						\$9,800.00	\$0.00	\$0.00
Total Amount Per Vendor						\$9,800.00	\$0.00	\$0.00
3051 SoCal Gas								
PV - 270100		08/19/2026	04736909989 Aug MS	0100-00000-0-0000-3200-550010-500-0000		\$68.88	\$0.00	\$0.00

* = Credit Card Payment

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Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI--L2	P/F	Amount	Use Tax Amount Taxable	Tax
3051 SoCal Gas								
Total Amount for Warrant						\$68.88	\$0.00	\$0.00
Total Amount Per Vendor						\$68.88	\$0.00	\$0.00
2459 SUPERIOR SOIL SUPPLEMENTS								
* PO - 270172	07/31/2026 26-112900	0100-81500-0-0000-3400-430000-200-0000	F		\$1,033.08	\$0.00	\$0.00	
Total Amount of Payment						\$1,033.08	\$0.00	\$0.00
Total Amount Per Vendor						\$1,033.08	\$0.00	\$0.00
4309 TRAFERA LLC								
PO - 270133	08/18/2026 1001654362	0100-00240-0-1110-1000-430000-500-0000	F		\$142,551.00	\$0.00	\$0.00	
Total Amount for Warrant						\$142,551.00	\$0.00	\$0.00
Total Amount Per Vendor						\$142,551.00	\$0.00	\$0.00
2688 VALLEY PUMP & DAIRY SYSTEMS INC								
PO - 270152	08/13/2026 16089	1400-00000-0-0000-8110-560000-200-0000	F		\$21,893.20	\$0.00	\$0.00	
Total Amount for Warrant						\$21,893.20	\$0.00	\$0.00
Total Amount Per Vendor						\$21,893.20	\$0.00	\$0.00
514 WILD WATER ADVENTURES								
PO - 270224	08/26/2026 FieldTripDeposit6/3	0100-00380-0-1110-4100-590000-300-0000	P		\$3,210.05	\$0.00	\$0.00	
Total Amount for Warrant						\$3,210.05	\$0.00	\$0.00
Total Amount Per Vendor						\$3,210.05	\$0.00	\$0.00
Total Amount of all Payments							\$198,769.73	
Total Number of Checks to print:	19	\$197,736.65	Use Tax					
Total Number of Credit Card Payments:	1	\$1,033.08	Taxable Amount Tax Amount					
Total Transfer for Use Tax						\$0.00	\$0.00	

* = Credit Card Payment

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Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---L2	P/F	Amount	Use Tax Amount Taxable	Tax
3210 AMAZON CAPITAL SERVICES INC								
CM - 27005		08/16/2026	1J3M-VF7K-T1FQ	0100-11000-0-1110-1000-430000-508-0000		-\$11.46	\$0.00	\$0.00
CM - 27005		08/20/2026	1RC9-PKYL-6YDG	0100-11000-0-1110-1000-430000-319-0000		-\$8.81	\$0.00	\$0.00
CM - 27005		08/19/2026	1KDQ-467F-GXP9	0100-11000-0-1110-1000-430000-316-0000		-\$44.03	\$0.00	\$0.00
CM - 27005		08/17/2026	1DQ4-T6YP-RQ3J	0100-11000-0-1110-1000-430000-300-0000		-\$188.99	\$0.00	\$0.00
CM - 27005		08/19/2026	119G-X6GN-13D9	0100-11000-0-1110-2700-430000-200-0000		-\$32.43	\$0.00	\$0.00
CM - 27005		08/19/2026	1XLF-63YM-1QX9	0100-11000-0-1110-2700-430000-200-0000		-\$10.81	\$0.00	\$0.00
PO - 270006		08/11/2026	1G4Y-R9XP-FCN1	0100-67700-0-1133-1000-430000-200-0000	P	\$144.26	\$0.00	\$0.00
PO - 270006		08/11/2026	1G4Y-R9XP-FCN1	0100-67700-0-1133-1000-430000-300-0000	P	\$144.26	\$0.00	\$0.00
PO - 270097		08/10/2026	111L-GFYT-LGXC	0100-11000-0-1160-1000-430000-200-0000	F	\$70.35	\$0.00	\$0.00
PO - 270113		08/05/2026	17VY-WNK9-J7HM	0100-11000-0-1110-2700-430000-200-0000	P	\$92.45	\$0.00	\$0.00
PO - 270141		08/19/2026	13RD-6TIT-TYT4	0100-00240-0-1110-1000-430000-200-0000	P	\$321.66	\$0.00	\$0.00
PO - 270142		08/17/2026	1L67-TJFQ-PQHP	0100-00240-0-1110-1000-430000-300-0000	P	\$87.63	\$0.00	\$0.00
PO - 270166		08/12/2026	1LM7-LY4V-GR6C	0100-00000-0-0000-8200-430000-000-0000	F	\$156.32	\$0.00	\$0.00
PO - 270170		08/11/2026	1JT9-TMYJ-FCMY	0100-11000-0-1110-1000-430000-300-0000	P	\$160.18	\$0.00	\$0.00
PO - 270170		08/11/2026	116K-MTNL-F699	0100-11000-0-1110-1000-430000-300-0000	P	\$108.22	\$0.00	\$0.00
PO - 270170		08/12/2026	1KT4-VFIN-QXHX	0100-11000-0-1110-1000-430000-300-0000	P	\$146.53	\$0.00	\$0.00
PO - 270170		08/18/2026	1MLQ-G4GV-GMQG	0100-11000-0-1110-1000-430000-300-0000	P	\$66.59	\$0.00	\$0.00
PO - 270173		08/12/2026	1JLT-RRK9-JNKK	0100-00000-0-0000-8200-430000-000-0000	F	\$173.18	\$0.00	\$0.00
PO - 270189		08/19/2026	1PFQ-YFG7-77DP	0100-11000-0-1110-2700-430000-200-0000	F	\$23.49	\$0.00	\$0.00
PO - 270190		08/13/2026	1TYF-C6JM-47FT	0100-11000-0-1110-2700-430000-500-0000	F	\$164.53	\$0.00	\$0.00
PO - 270193		08/19/2026	1MCK-16RN-1HNH	0100-11000-0-1110-2700-430000-200-0000	F	\$129.18	\$0.00	\$0.00
PV - 270080		08/17/2026	1MD1-HK3K-PF6Y	0100-11000-0-1110-1000-430000-316-0000		\$394.77	\$0.00	\$0.00
PV - 270080		08/19/2026	1KNX-RW6D-7WY7	0100-11000-0-1110-1000-430000-316-0000		\$99.16	\$0.00	\$0.00
PV - 270080		08/19/2026	1WFF-CPC4-HN1X	0100-11000-0-1110-1000-430000-319-0000		\$50.10	\$0.00	\$0.00
PV - 270080		08/19/2026	1FM4-N191-GN1D	0100-11000-0-1110-1000-430000-319-0000		\$120.30	\$0.00	\$0.00
PV - 270080		08/19/2026	1X3P-MTQ9-FDWX	0100-11000-0-1110-1000-430000-549-0000		\$105.64	\$0.00	\$0.00
PV - 270080		08/14/2026	1TYF-C6JM-PWDY	0100-11000-0-1160-1000-430000-309-0000		\$497.62	\$0.00	\$0.00
PV - 270080		08/18/2026	1G41-DPCD-1X94	0100-11000-0-1110-1000-430000-354-0000		\$39.51	\$0.00	\$0.00
PV - 270080		08/18/2026	1DK1-DXQG-LJ6K	0100-11000-0-1110-1000-430000-505-0000		\$58.35	\$0.00	\$0.00
PV - 270080		08/13/2026	1JF6-19RT-KWCT	0100-11000-0-1110-1000-430000-513-0000		\$195.23	\$0.00	\$0.00
PV - 270080		08/14/2026	1J7F-RD4Y-7JK4	0100-11000-0-1110-1000-430000-516-0000		\$54.77	\$0.00	\$0.00
PV - 270080		08/03/2026	17MG-CDHD-X1LF	0100-11000-0-1110-1000-430000-560-0000		\$154.53	\$0.00	\$0.00
PV - 270080		08/17/2026	17QH-RNXX-PM93	0100-11000-0-1110-1000-430000-502-0000		\$90.28	\$0.00	\$0.00

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Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB---SI--L2	P/F	Amount	Use Tax Amount Taxable	Tax
3210 AMAZON CAPITAL SERVICES INC								
PV - 270080		08/17/2026	1V4J-M9QT-RT3J	0100-11000-0-1133-1000-430000-506-0000		\$353.08	\$0.00	\$0.00
PV - 270080		08/17/2026	19DX-HRCV-WXFI	0100-11000-0-1110-1000-430000-508-0000		\$5.15	\$0.00	\$0.00
PV - 270080		08/16/2026	1XGJ-7KVK-WTWJ	0100-11000-0-1110-1000-430000-503-0000		\$238.91	\$0.00	\$0.00
PV - 270080		08/12/2026	1P36-WGHC-N9CW	0100-11000-0-1110-1000-430000-205-0000		\$167.76	\$0.00	\$0.00
PV - 270080		08/11/2026	1D3X-YQPI-FKCI	0100-11000-0-1110-1000-430000-236-0000		\$242.27	\$0.00	\$0.00
PV - 270080		08/12/2026	1I3Y-NR1T-HGNN	0100-11000-0-1110-1000-430000-334-0000		\$135.89	\$0.00	\$0.00
PV - 270080		08/16/2026	1FQQ-TVVQ-MM3N	0100-11000-0-1110-1000-430000-354-0000		\$41.94	\$0.00	\$0.00
PV - 270080		08/13/2026	1F9G-67QD-DCTC	0100-11000-0-1110-1000-430000-361-0000		\$210.84	\$0.00	\$0.00
PV - 270080		08/17/2026	1P4T-1MRT-LL4N	0100-11000-0-1110-1000-430000-505-0000		\$113.71	\$0.00	\$0.00
PV - 270080		08/16/2026	1FQQ-TYVQ-ML9F	0100-11000-0-1110-1000-430000-559-0000		\$159.58	\$0.00	\$0.00
PV - 270080		08/17/2026	1DQ4-T6YP-MYGW	0100-11000-0-1110-1000-430000-236-0000		\$132.41	\$0.00	\$0.00
PV - 270080		08/17/2026	1K9W-JH7Y-NQKL	0100-11000-0-1110-1000-430000-247-0000		\$41.93	\$0.00	\$0.00
PV - 270080		08/17/2026	1LHM-6NRN-VTDX	0100-11000-0-1110-1000-430000-333-0000		\$21.10	\$0.00	\$0.00
PV - 270080		08/17/2026	1JWC-HDGM-TL1W	0100-11000-0-1110-1000-430000-354-0000		\$102.86	\$0.00	\$0.00
PV - 270080		08/17/2026	1NVM-YQNH-R9H6	0100-11000-0-1110-1000-430000-354-0000		\$34.63	\$0.00	\$0.00
PV - 270080		08/17/2026	1C39-XC6G-Q9FG	0100-11000-0-1110-1000-430000-367-0000		\$14.88	\$0.00	\$0.00
Total Amount for Warrant						\$5,619.55	\$0.00	\$0.00
Total Amount Per Vendor						\$5,619.55	\$0.00	\$0.00
3738 APPLE INC								
PO - 270156		08/06/2026	MC91270955	0100-90660-0-1110-3140-430000-100-0000	P	\$1,372.67	\$0.00	\$0.00
PO - 270156		07/30/2026	MC89939905	0100-90660-0-1110-3140-430000-100-0000	P	\$130.61	\$0.00	\$0.00
PO - 270156		07/29/2026	MC89740935	0100-90660-0-1110-3140-430000-100-0000	F	\$302.02	\$0.00	\$0.00
Total Amount for Warrant						\$1,805.30	\$0.00	\$0.00
Total Amount Per Vendor						\$1,805.30	\$0.00	\$0.00
2799 CROWN AWARDS								
PO - 270106		08/12/2026	39213119	0100-11000-0-1110-1000-430000-200-0000	F	\$3,634.68	\$0.00	\$0.00
Total Amount for Warrant						\$3,634.68	\$0.00	\$0.00
Total Amount Per Vendor						\$3,634.68	\$0.00	\$0.00
4672 DYNAMIC EDUCATION SERVICES INC								
PO - 270154		08/13/2026	ReadingInterProg1494	0100-00380-0-1110-1000-580000-020-0000	P	\$877.50	\$0.00	\$0.00

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Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI--L2	P/F	Amount	Use Tax Amount Taxable	Tax
4672 DYNAMIC EDUCATION SERVICES INC								
Total Amount for Warrant						\$877.50	\$0.00	\$0.00
Total Amount Per Vendor						\$877.50	\$0.00	\$0.00
1545 FAST CU								
PO - 270196		08/13/2026	TheMarriott-ACSAHot	0100-00000-0-0000-7150-520000-100-0000	P	\$485.25	\$0.00	\$0.00
PO - 270196		08/13/2026	TheMarriott-ACSAHot	0100-00000-0-0000-7150-520000-100-0000	F	\$467.74	\$0.00	\$0.00
PV - 270085		08/08/2026	Jiffy.com Shirts	0100-00000-0-0000-7100-430000-100-0000		\$180.60	\$0.00	\$0.00
Total Amount for Warrant						\$1,133.59	\$0.00	\$0.00
Total Amount Per Vendor						\$1,133.59	\$0.00	\$0.00
4660 FOSTER & FOSTER INC								
PV - 270083		08/13/2026	16057T GASB75 2ndIn	0100-00000-0-0000-7300-530000-100-0000		\$2,160.00	\$0.00	\$0.00
Total Amount for Warrant						\$2,160.00	\$0.00	\$0.00
Total Amount Per Vendor						\$2,160.00	\$0.00	\$0.00
4519 JESSICA BRIBIESCA								
PV - 270087		08/19/2026	Class/Student Supp	0100-11000-0-1110-1000-430000-334-0000		\$26.85	\$0.00	\$0.00
Total Amount for Warrant						\$26.85	\$0.00	\$0.00
Total Amount Per Vendor						\$26.85	\$0.00	\$0.00
243 JOHNSTONE SUPPLY								
* PO - 270062		08/18/2026	S3103636.001	0100-81500-0-0000-8110-430000-500-0000	P	\$254.38	\$0.00	\$0.00
* PO - 270062		08/11/2026	S3098814.001	0100-81500-0-0000-8110-430000-300-0000	P	\$208.06	\$0.00	\$0.00
* PO - 270062		08/14/2026	S3102512.001	0100-81500-0-0000-8110-430000-500-0000	P	\$283.84	\$0.00	\$0.00
Total Amount of Payment						\$746.28	\$0.00	\$0.00
Total Amount Per Vendor						\$746.28	\$0.00	\$0.00
2995 KINGS COUNTY MOBILE LOCKSMITH SERVICE								
PV - 270092		08/14/2026	11661	0100-81500-0-0000-8110-430000-000-0000		\$249.45	\$0.00	\$0.00
Total Amount for Warrant						\$249.45	\$0.00	\$0.00
Total Amount Per Vendor						\$249.45	\$0.00	\$0.00
263 KINGS COUNTY OFFICE OF EDUCATION								

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Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB---SI--L2	P/F	Amount	Use Tax Amount Taxable	Tax
263 KINGS COUNTY OFFICE OF EDUCATION								
PV - 270088		08/18/2026	270094	AudioCalibratic 0100-11000-0-1110-3140-580004-100-0000		\$100.00	\$0.00	\$0.00
Total Amount for Warrant						\$100.00	\$0.00	\$0.00
Total Amount Per Vendor						\$100.00	\$0.00	\$0.00
2613 KINGS INDUSTRIAL OCC. MED. CTR INC								
PV - 270084		08/04/2026	357145	DOT D.Pires 0100-03330-0-0000-3600-580000-000-0000		\$100.00	\$0.00	\$0.00
PV - 270084		08/04/2026	357145	DOT O.Rocha 0100-03330-0-0000-3600-580000-000-0000		\$100.00	\$0.00	\$0.00
Total Amount for Warrant						\$200.00	\$0.00	\$0.00
Total Amount Per Vendor						\$200.00	\$0.00	\$0.00
2587 LAWRENCE TRACTOR CO INC								
PV - 270082		08/04/2026	821218	0100-81500-0-0000-9400-430000-000-0000		\$92.87	\$0.00	\$0.00
PV - 270089		08/18/2026	824067	0100-81500-0-0000-9400-430000-000-0000		\$495.80	\$0.00	\$0.00
Total Amount for Warrant						\$578.67	\$0.00	\$0.00
Total Amount Per Vendor						\$578.67	\$0.00	\$0.00
299 LOZANO SMITH								
PV - 270090		08/12/2026	2285382	Jul 0100-11000-0-0000-7100-580010-100-0000		\$82.00	\$0.00	\$0.00
Total Amount for Warrant						\$82.00	\$0.00	\$0.00
Total Amount Per Vendor						\$82.00	\$0.00	\$0.00
4697 OMAR ROCHA								
PV - 270086		08/17/2026	Reimb Class B Permit	0100-60190-0-0000-3600-520000-100-0000		\$100.00	\$0.00	\$0.00
Total Amount for Warrant						\$100.00	\$0.00	\$0.00
Total Amount Per Vendor						\$100.00	\$0.00	\$0.00
2107 PEARSON ASSESSMENT								
PO - 270030		07/22/2026	32073098	0100-65000-0-5760-1110-430020-200-0000	F	\$643.87	\$0.00	\$0.00
PO - 270030		07/22/2026	32073098	0100-65000-0-5760-1110-430020-300-0000	F	\$643.87	\$0.00	\$0.00
PO - 270030		07/22/2026	32073098	0100-65000-0-5760-1110-430020-500-0000	F	\$544.93	\$0.00	\$0.00
PO - 270030		07/22/2026	32073098	0100-65000-0-5760-1110-580008-200-0000	F	\$255.00	\$0.00	\$0.00
PO - 270030		07/22/2026	32073098	0100-65000-0-5760-1110-580008-300-0000	F	\$255.00	\$0.00	\$0.00
PO - 270030		07/22/2026	32073098	0100-65000-0-5760-1110-580008-500-0000	F	\$255.00	\$0.00	\$0.00

* = Credit Card Payment

21 Pioneer Union Elementary School District

Accounts Payable Final Prelist

Page 5 of 5

Requested By: magdalenom

For Payments Due By 8/21/2026

08/20/2026

4:22:28PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI--L2	P/F	Amount	Use Tax Amount Taxable	Tax
2107 PEARSON ASSESSMENT								
PO - 270030		07/20/2026	32063916	0100-65000-0-5760-1110-580008-200-0000	P	\$70.00	\$0.00	\$0.00
PO - 270030		07/20/2026	32063916	0100-65000-0-5760-1110-580008-300-0000	P	\$70.00	\$0.00	\$0.00
PO - 270030		07/20/2026	32063916	0100-65000-0-5760-1110-430020-200-0000	P	\$46.74	\$0.00	\$0.00
PO - 270030		07/20/2026	32063916	0100-65000-0-5760-1110-430020-300-0000	P	\$46.74	\$0.00	\$0.00
PO - 270030		07/20/2026	32063916	0100-65000-0-5760-1110-430020-500-0000	P	\$39.56	\$0.00	\$0.00
PO - 270030		07/20/2026	32063916	0100-65000-0-5760-1110-580008-500-0000	P	\$70.00	\$0.00	\$0.00
Total Amount for Warrant						\$2,940.71	\$0.00	\$0.00
Total Amount Per Vendor						\$2,940.71	\$0.00	\$0.00
4447 SOUTHWEST TRANSPORTATION AGENCY								
PV - 270091		08/19/2026	270026	0100-03330-0-0000-3600-560001-000-0000		\$5,758.36	\$0.00	\$0.00
PV - 270091		08/19/2026	270026 45DayInspectio	0100-03330-0-0000-3600-530020-000-0000		\$937.50	\$0.00	\$0.00
Total Amount for Warrant						\$6,695.86	\$0.00	\$0.00
Total Amount Per Vendor						\$6,695.86	\$0.00	\$0.00
892 STACEY SNODGRASS								
PV - 270081		08/14/2026	Reimb Class Supplies	0100-11000-0-1110-1000-430000-264-0000		\$112.01	\$0.00	\$0.00
Total Amount for Warrant						\$112.01	\$0.00	\$0.00
Total Amount Per Vendor						\$112.01	\$0.00	\$0.00
3677 VALLEY TONER SUPPLY								
PO - 270137		08/17/2026	4913	0100-00240-0-0000-7700-933000-999-0000	P	\$6,419.23	\$0.00	\$0.00
PO - 270137		08/17/2026	4914	0100-00240-0-0000-7700-933000-999-0000	P	\$216.50	\$0.00	\$0.00
Total Amount for Warrant						\$6,635.73	\$0.00	\$0.00
Total Amount Per Vendor						\$6,635.73	\$0.00	\$0.00
Total Amount of all Payments							\$33,698.18	
Total Number of Checks to print:			17	\$32,951.90		Use Tax		
Total Number of Credit Card Payments:			1	\$746.28		Taxable Amount Tax Amount		
Total Transfer for Use Tax						\$0.00	\$0.00	

* = Credit Card Payment

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Agenda Item Form

Item: 12.1

To: Pioneer School Board Members

Board Date: September 16, 2026

For:

- ☐ Information
- ☐ Action
- ☒ First Reading

Recommendation:

- ☐ Approve
- ☐ Deny
- ☒ N/A

Fiscal Impact: \$0

Item: Revisions to Board Policy and Administrative Regulations

Purpose:

Revisions and update to Board Policy and Administrative Regulations to reflect changes in legal requirements and/or district practices.

BP 0410	BP 4331	AR 6159
BP 1312.2	BP 5020	BP 6159.1
AR 1312.2	AR 5020	AR 6159.1
E 1312.2	BP 5022	BP 6159.2
BP 1312.3	AR 5022	BP 6161.1
AR 1312.3	BP 5125	AR 6161.1
E(1) 1312.3	AR 5125	E(1) 6161.1
E(2) 1312.3	BP 5131.8	BP 6161.11
BP 3471	BP 5145.3	BP 6163.1
BP 4119.1	AR 5145.3	BP 6164.4
E(1) 4119.1	BP 6141	AR 6164.4
BP 4131	AR 6141	BP 7214
BP 4231	BP 6159	AR 7214
BB 9220	E(1) 9220	BB 9240



Policy 0410: Nondiscrimination In District Programs And Activities

Status: DRAFT

Original Adopted Date: 08/22/2018 | Last Revised Date: 09/10/2025 | Last Reviewed Date: 09/10/2025

The Governing Board is committed to providing equal opportunity for all individuals in district programs and activities.

This policy shall apply to all acts related to a school activity or school attendance occurring within a school under the district's jurisdiction and to all acts of the Governing Board and the Superintendent in enacting policies and procedures that govern the district.(Education Code 234.1)

District programs, activities, and practices shall be free from unlawful discrimination against an individual or group based on one, or a combination of two or more, protected characteristics, which include, but may not be limited to, race or ethnicity; ancestry; color; ethnic group identification; nationality; national origin; immigration status; sex; sexual orientation; sex stereotypes; gender; gender identity; gender expression; religion; religious creed; age; disability; medical condition; genetic information; pregnancy, false pregnancy, childbirth, termination of pregnancy, or related conditions or recovery; reproductive health decision-making; breastfeeding or related medical conditions; parental, marital, and family status; and veteran or military status; a perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics. (Education Code 200, 210.1, 210.2, 212, 212.1, 220, 221.51, 230, 260; Government Code 11135, 12920, 12926, 12940; 20 USC 1681-1688, 29 USC 621, 42 USC 2000d-2000d-7, 2000e-2)

All individuals shall be treated equitably in the receipt of district and school services. Personally identifiable information collected in the implementation of any district program, including, but not limited to, student and family information for the free and reduced-price lunch program, transportation, or any other educational program, shall be used only for the purposes of the program, except when the Superintendent or designee authorizes its use for another purpose in accordance with law. Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on any of the categories identified above. The immigration or citizenship status of a student, a student's family member, or district staff may only be collected and disclosed in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement.

District programs and activities shall be free of any discriminatory use, selection, or rejection of textbooks, instructional materials, library books, or similar educational resources.

The use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

Additionally, the use of any textbook, instructional material, supplemental instructional material, staff development material, or other curriculum for classroom instruction, or any book or other resource in a school library shall not be adopted by the Board or district if the use would subject a student to unlawful discrimination as specified in Education Code 220. (Education Code 244)

The district shall not sponsor any activity, and a teacher shall not provide instruction, that promotes a discriminatory bias on the basis of race or ethnicity, gender, religion, disability, nationality, sexual orientation, or any other characteristic listed in Education Code 220. Instructional materials and teacher instruction shall be factually accurate, align with adopted curriculum and standards, as specified in Board Policy and Administrative Regulation 6161.1 - Selection and Evaluation of Instructional Materials, and be consistent with accepted standards of professional responsibility, as specified in Board Policy 4119.21/4219.21/4319.21 and accompanying exhibits, rather than advocacy, personal opinion, bias, or partisanship. (Education Code 51500, 51501)

Additionally, the Board shall not adopt the use of any staff development materials or services that promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or

curriculum which would subject a student to unlawful discrimination pursuant to Education Code 220. (Education Code 244)

District programs and activities shall be free of any racially derogatory or discriminatory school or athletic team names, mascots, or nicknames.

Derogatory Native American terms, including but not limited to, Apaches, Big Reds, Braves, Chiefs, Chieftains, Chippewa, Comanches, Indians, Redskins, Savages, Squaw, and Tribe, shall not be used for any school or athletic team name, mascot, or nickname, unless permitted in accordance with Education Code 221.3.

The district shall not discriminate against any person on the basis of sex or gender in the operation, conduct, or administration of community youth athletics programs, or in the allocation of parks and recreation facilities and resources, or school and recreation facilities and resources, that support or enable such programs. (Government Code 53080)

The Superintendent or designee shall annually review district programs and activities to ensure the removal of any derogatory or discriminatory name, image, practice, or other barrier that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing district programs and activities. The Superintendent or designee shall take prompt, reasonable actions to remove any identified barrier. The Superintendent or designee shall report the findings and recommendations to the Board after each review.

Complaints

All complaints alleging unlawful discrimination in district programs and activities shall be investigated and resolved in accordance with Board Policy and Administrative Regulation 1312.3 - Uniform Complaint Procedures, for students, and Administrative Regulation 4030 - Nondiscrimination in Employment, for employees.

Notices

Pursuant to 34 CFR 104.8 and 34 CFR 106.9, the Superintendent or designee shall notify students, parents/guardians, employees, employee organizations, applicants for admission and employment, and sources of referral for applicants about the district's policy on nondiscrimination and related complaint procedures. Such notification shall be included in the annual parental notification distributed in accordance with Board Policy/Exhibit(1) 5145.6 -Parent/Guardian Notifications and, as applicable, in announcements, bulletins, catalogs, handbook, application forms, or other materials distributed to these groups and, as applicable, to the public. The notification shall also be posted on the district's website and in district schools and offices, including staff lounges, student government meeting rooms, and other prominent locations as appropriate.

In addition, the Superintendent or designee shall, in accordance with Board Policy 5145.6 - Parent/Guardian notifications, include in the annual parent/guardian notification the protections, requirements, and responsibilities regarding unlawful discrimination related to instruction and instructional and staff development materials, as specified in Education Code 244, 262.3, 280, 33800, 33801, 33802, 33803, 33803.1, 33804, 51500, 51501, 60151, 60152. (Education Code 48980)

The Superintendent or designee shall notify parents/guardians regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement. in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement. (Education Code 234.7)

The district's nondiscrimination policy and related informational materials shall be published in a format that parents/guardians can understand. Additionally, when 15 percent or more of a school's students speak a single primary language other than English, those materials shall be translated into that other language. (Education Code 48985; 20 USC 6312)

Access for Individuals with Disabilities

District programs and facilities, viewed in their entirety, shall be in compliance with the Americans with Disabilities Act (ADA) and any implementing standards and/or regulations. When structural changes to existing district facilities are needed to provide individuals with disabilities access to programs, services, activities, or facilities, the Superintendent or designee shall develop a transition plan that sets forth the steps for completing the changes.

The Superintendent or designee shall ensure that the district's web and mobile applications comply with technical standards prescribed by law, and as necessary, shall provide appropriate auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of district services, programs, or activities. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening devices, assistive technologies, or other modifications to increase accessibility to district and school websites, note-takers, written materials, taped text, and Braille or large-print materials. Individuals with disabilities shall notify the Superintendent or designee if they have a disability that requires special assistance or services. Reasonable notification should be given prior to a school-sponsored function, program, or meeting.

The individual identified in Administrative Regulation 1312.3 - Uniform Complaint Procedures as the employee responsible for coordinating the district's response to complaints and for complying with state federal civil rights laws is hereby designated as the district's ADA coordinator. The compliance officer shall receive and address requests for accommodation submitted by individuals with disabilities, and shall investigate and resolve complaints regarding their access to district programs, services, activities, or facilities.

Superintendent
1888 Mustang Drive
Hanford, CA. 93230
559-585-2400



Policy 1312.2: Complaints Concerning Instructional Materials

Status: DRAFT

Original Adopted Date: 12/10/2014 | **Last Revised Date:** 12/13/2023

In adopting textbooks and other instructional materials for use in district schools, the Governing Board uses a comprehensive process that includes opportunities for the involvement of district staff, parents/guardians, and community members, and, as appropriate, students. In accordance with law, textbooks and instructional materials adopted for district use shall be factually accurate, aligned with adopted curriculum and standards described in law, and consistent with accepted standards of professional responsibility, rather than advocacy, personal opinion, bias, or partisanship.

Complaints concerning the content or use of instructional materials, including textbooks, supplementary instructional materials, library materials, or other instructional materials and equipment, shall be investigated and addressed in accordance with this Board policy and accompanying administrative regulation. Parents/guardians are encouraged to discuss any concerns regarding instructional materials with their student's teacher and/or the school principal. If the situation remains unresolved, a complaint may be filed using the process specified in the accompanying administrative regulation and exhibit.

The district shall accept complaints concerning instructional materials only from staff, district residents, or the parents/guardians of students enrolled in a district school. (Education Code 35160)

However, a complaint alleging discriminatory bias in instructional materials or related to the use or prohibited use of any existing textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library that alleges unlawful discrimination based on a violation of Education Code 243 or 244 shall be filed, investigated, and resolved in accordance with Board Policy 1312.3 - Uniform Complaint Procedures.

When deliberating upon challenged materials, the Superintendent, or any designee or committee established by the Superintendent to review the materials, shall consider the degree to which the materials align with the criteria for instructional materials as specified in law, Board policy, and administrative regulation. Additionally, such deliberations may consider the educational philosophy and vision of the district; the educational suitability of the materials including the manner in which the materials support the curriculum and appropriateness for the student's age; the professional opinions of teachers of the subject and of other competent authorities and/or experts; reviews of the materials by reputable bodies; the stated objectives in using the materials; community standards; the allegations in the complaint, including the extent to which the objections are based on the dislike of ideas contained in the materials; and the impact that keeping or removing the materials would have on student well-being.

The Superintendent, or any designee or committee established by the Superintendent to review the materials, shall not prohibit the continued use of an appropriately adopted textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library on the basis that it contains inclusive and/or diverse perspectives, as specified in Education Code 243.

Additionally, the Superintendent, or any designee or committee established by the Superintendent to the review materials, shall not authorize the continued use of an adopted textbook, instructional material, supplemental instructional material, or curriculum for classroom instruction if the use would subject a student to unlawful discrimination pursuant to Education Code 220.

If the complainant finds the Superintendent's or review committee's decision unsatisfactory, the complainant may appeal the decision to the Board.

Any challenged instructional material that is reviewed by the district shall not be subject to further reconsideration for 12 months, unless required by law.

Complaints related to the sufficiency of textbooks or instructional materials shall be resolved as specified in Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures.



Regulation 1312.2: Complaints Concerning Instructional Materials

Status: DRAFT

Original Adopted Date: 12/10/2014 | **Last Revised Date:** 12/13/2023

Step 1: Informal Complaint

If a staff member, district resident, or parent/guardian of a student enrolled in a district school has a complaint regarding the content or use of any specific instructional material, such individual shall informally discuss the material in question with the principal. (Education Code 35160)

Step 2: Formal Complaint

If the complainant is not satisfied with the principal's initial response, the complainant shall present a written complaint to the principal. Complaints regarding printed material shall name the author, title, and publisher and shall identify the objection by page and item numbers. In the case of nonprinted material, written information specifying the precise nature of the objection and location of such material shall be given. In order for the district to reply appropriately, complainants shall sign all complaints and provide identifying information. Anonymous complaints will not be accepted.

Upon receiving a complaint, the principal shall provide the complainant with a written acknowledgement of its receipt and respond to any procedural questions the complainant may have. The principal shall then notify the Superintendent or designee, the teacher(s), and other staff as appropriate.

During the investigation of the complaint, the challenged material may remain in use until a final decision has been reached.

Step 3: Review Committee

The Superintendent or designee shall determine whether to convene a review committee to review the complaint.

If the Superintendent or designee determines that a review committee is necessary, the Superintendent or designee shall appoint a committee composed of administrators and staff members selected from relevant instructional and administrative areas. The Superintendent or designee may also appoint parents/guardians, students, and community members, as appropriate, to serve on the committee.

The Superintendent or designee may provide training to the review committee to ensure that the review committee is informed regarding its responsibilities, the criteria to follow when reviewing instructional materials, and applicable laws, Board policy(ies), and administrative regulation(s).

Within 30 calendar days of being convened, the review committee shall summarize its findings in a written report, unless the review committee shows good cause for requiring additional time to file its report. The Superintendent or designee shall notify the complainant in writing of the committee's decision within 15 calendar days of receiving the committee's report.

Step 4: Superintendent Determination

If the Superintendent or designee determines that a review committee is not necessary, the Superintendent or designee shall, in a timely manner, issue a decision regarding the complaint.

Step 5: Appeal to the Governing Board

If the complainant remains unsatisfied, the complainant may appeal the Superintendent's or review committee's decision to the Governing Board. The Board's decision shall be final.

Nothing in the steps above preclude parents/guardians from opting a student out of specified instructional content in accordance with any applicable Board policy or administrative regulation.



Exhibit 1312.2-E(1): Complaints Concerning Instructional Materials

Status: DRAFT

Original Adopted Date: 03/04/2001 | **Last Revised Date:** 12/13/2023

**COMPLAINT CONCERNING
INSTRUCTIONAL MATERIALS**

This form is only for use by district employees, district residents, or parents/guardians of students enrolled in a district school to challenge the content or use of any existing textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library. Complaints concerning discrimination, including discrimination related to instructional materials, shall be made in accordance with Board Policy and Administrative Regulation 1312.3 - Uniform Complaint Procedures.

Association with district:

____ Employee
____ District resident
____ Parent/Guardian

Date: _____

Name of person filing complaint (Required): _____

Member of group (if any): _____

Phone: _____

E-mail address: _____

Address: _____

Instructional Material Being Challenged:

Title: _____

Author: _____

Publisher: _____

Date of Edition: _____

Name of school/classroom instructional material was used: _____

1. Please specifically state the nature of your concern or objection and identify your objection by page, website, webpage and/or link, recording or digital sequence, video frame, or words, as appropriate. You may use additional pages if necessary.

2. Was the instructional material of concern read/heard/viewed in isolation or was the entire selection read/heard/viewed? If the entire selection was not read/heard/viewed, what is your estimate regarding the percentage of the amount read/heard/viewed

3. What is your concern regarding the consequence if a student reads/hears/views the instructional material? In your assessment, is the instructional material appropriate for the age of the students being taught?

4. What steps you would like the school to take regarding the instructional material?

- 5.

Signature of complainant

For District Use:

Request received by:

Date:

Title:

Action taken:

Date:



Policy 1312.3: Uniform Complaint Procedures

Status: DRAFT

Original Adopted Date: 05/23/2018 | **Last Revised Date:** 09/10/2025

The Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages the early resolution of complaints whenever possible. To resolve complaints which may require a more formal process, the Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670.

Complaints Subject to UCP

The district's uniform complaint procedures (UCP) shall be used to investigate and resolve complaints regarding the following:

1. Accommodations for pregnant and parenting students (Education Code 46015)
2. Adult education programs (Education Code 8500-8538, 52334.7, 52500, 52616.18)
3. After School Education and Safety programs (Education Code 8482-8484.65)
4. Agricultural career technical education (Education Code 52460-52462)
5. Career technical and technical education and career technical and technical training programs (Education Code 52300-52462)
6. Child care and development programs (Education Code 8200-8488)
7. Compensatory education (Education Code 54400)
8. Consolidated categorical aid programs (Education Code 33315; 34 CFR 299.13-299.15)
9. Course periods without educational content (Education Code 51228.1-51228.3)
10. Discrimination, harassment, intimidation, or bullying in district programs and activities, including in those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on one, or a combination of two or more, protected characteristics, which include, but may not be limited to, a person's actual or perceived race or ethnicity; ancestry; color; ethnic group identification; nationality; national origin; immigration status; sex; sexual orientation; sex stereotypes; gender; gender identity; gender expression; religion; disability; medical condition; genetic information; pregnancy, false pregnancy, childbirth, termination of pregnancy, or related conditions or recovery; and parental, marital, and family status; any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55; or based on the person's association with a person or group with one or more, or any combination, of these actual or perceived characteristics (Education Code 200, 210.1, 210.2, 210.3, 212, 212.1, 220, 221.51, 230, 260; Government Code 11135, 12926; 5 CCR 4610; 20 USC 1681-1688, 42 USC 2000d-2000d-7)

Unlawful discrimination includes district sponsorship of any activity or program that promotes discriminatory bias on the basis of race or ethnicity, gender, religion, disability, nationality, sexual orientation, or any other characteristic listed in Education Code 220. (Education Code 51500)

Additionally, the district is prohibited from discriminating against any person on the basis of sex or gender in the operation, conduct, or administration of community youth athletics programs, or in the allocation of parks and recreation facilities and resources, or school and recreation facilities and resources, that support or enable such programs. (Government Code 53080)

However, the UCP shall not be used to investigate and resolve employment discrimination complaints. (5 CCR 4611)

11. Educational and graduation requirements for students in foster care, students experiencing homelessness, students from military families, students formerly in a juvenile court school, students who are migratory, and newcomer students (Education Code 48645.7, 48850, 48853, 48853.5, 48911, 48915.5, 49069.5, 51225.1, 51225.2, 51225.25)
12. Every Student Succeeds Act (Education Code 12030, 52059.5, 64000; 20 USC 6301 et seq.)
13. Instruction, Instructional Materials, Staff Development Materials, and Curriculum: Diversity (Education Code 243, 244, 51500)

A complaint alleging unlawful discrimination pursuant to Education Code 243 or 244 may, in addition to or in lieu of being filed with the district, be directly filed with the Superintendent of Public Instruction (SPI). (Education Code 243, 244)

14. Local control and accountability plan (Education Code 52075)
15. Migrant child education (Education Code 54440-54445)
16. Physical education instructional minutes (Education Code 51210, 51222, 51223)
17. Student fees (Education Code 49010-49013)
18. Reasonable accommodations to a lactating student (Education Code 222)
19. Regional occupational centers and programs (Education Code 52300-52334.7)
20. School plans for student achievement as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64001)
21. School or athletic team names, mascots, or nicknames (Education Code 221.3, 33315)
22. School site councils as required for the consolidated application for specified federal and/or state categorical funding (Education Code 65000)
23. State preschool programs (Education Code 8200-8488, 33315)
24. State preschool health and safety issues in license-exempt programs (Education Code 8212)
25. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy
26. Any other state or federal educational program the SPI or designee deems appropriate

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process for resolving a complaint in a manner that is acceptable to all parties. An ADR process, such as mediation, may be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

The district shall protect all complainants from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. For any complaint alleging retaliation or unlawful discrimination, the Superintendent or designee shall keep the identity of the complainant, and/or the subject of the complaint if different from the complainant, confidential when appropriate and as long as the integrity of the complaint process is maintained.

When an allegation that is not subject to UCP is included in a UCP complaint, the district shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP-related allegation(s) through the district's UCP.

The Superintendent or designee shall provide training to district staff to ensure awareness and knowledge of current law and requirements related to UCP, including the steps and timelines specified in this policy and the accompanying administrative regulation.

The Superintendent or designee shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

Non-UCP Complaints

The following complaints shall not be subject to the district's UCP but shall be investigated and resolved by the specified agency or through an alternative process:

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services Protective Services Division or the appropriate law enforcement agency (5 CCR 4611)
2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services (5 CCR 4611)
3. Any complaint alleging that a student, while in an education program or activity, was subjected to sexual harassment, as defined in 34 CFR 106.30

Such a complaint shall be addressed through the federal Title IX complaint procedures as specified in Administrative Regulation 5145.71 - Title IX Sexual Harassment Complaint Procedures.

4. Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in Administrative Regulation 4030 - Nondiscrimination in Employment, including the right to file the complaint with the California Civil Rights Department
5. Any complaint alleging a violation of a state or federal law or regulation related to special education, a settlement agreement related to the provision of a free appropriate public education (FAPE), failure or refusal to implement a due process hearing order to which the district is subject, or a physical safety concern that interferes with the district's provision of FAPE shall be submitted to the California Department of Education (CDE) in accordance with Administrative Regulation 6159.1 - Procedural Safeguards and Complaints for Special Education (5 CCR 3200-3205)
6. Any complaint alleging noncompliance of the district's food service program with laws regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses shall be filed with or referred to CDE in accordance with Board Policy 3555 - Nutrition Program Compliance (5 CCR 15580-15584)
7. Any complaint alleging discrimination based on race, color, national origin, sex, age, or disability in the district's food service program shall be filed with or referred to the U.S. Department of Agriculture in accordance with Board Policy 3555 - Nutrition Program Compliance (5 CCR 15582)

8. Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments shall be investigated and resolved in accordance with Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures (Education Code 35186)
-



Regulation 1312.3: Uniform Complaint Procedures

Status: DRAFT

Original Adopted Date: 03/13/2019 | Last Revised Date: 09/10/2025

Except as may otherwise be specifically provided in other district policies, these uniform complaint procedures (UCP) shall be used to investigate and resolve only the complaints specified in the accompanying Board policy.

Compliance Officers

The district designates the individual(s), position(s), or unit(s) identified below as responsible for receiving, coordinating, and investigating complaints and for complying with state and federal civil rights laws. The individual(s), employee(s), position(s), or unit(s) also serve as the compliance officer(s) specified in Administrative Regulation 5145.3 - Nondiscrimination/Harassment, who is responsible for handling complaints regarding unlawful discrimination, harassment, intimidation, or bullying, and in Administrative Regulation 5145.7 - Sexual Harassment, who is responsible for handling complaints regarding sexual harassment.

(title or position)
(unit or office)
(address)
(telephone number)
(email)

The compliance officer who receives a complaint may assign another compliance officer to investigate and resolve the complaint. The compliance officer shall promptly notify the complainant and respondent if another compliance officer is assigned to the complaint.

In no instance shall a compliance officer be assigned to a complaint in which the compliance officer has a bias or conflict of interest that would prohibit the fair investigation or resolution of the complaint. Any complaint against a compliance officer or that raises a concern about the compliance officer's ability to investigate the complaint fairly and without bias shall be filed with the Superintendent or designee who shall determine how the complaint will be investigated.

The Superintendent or designee shall ensure that employees assigned to investigate and resolve complaints receive training and are knowledgeable about the laws and programs at issue in the complaints to which they are assigned. Training provided to such employees shall cover current state and federal laws and regulations governing the program; applicable processes for investigating and resolving complaints, including those alleging unlawful discrimination, harassment, intimidation, or bullying; applicable standards for reaching decisions on complaints; and appropriate corrective measures. Assigned employees may have access to legal counsel as determined by the Superintendent or designee.

The compliance officer or, if necessary, an appropriate administrator shall determine whether interim measures are necessary during an investigation and while the result is pending. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent, the Superintendent's designee, or, if appropriate, the site principal to implement one or more interim measures. The interim measures shall remain in place until the compliance officer determines that they are no longer necessary or until the district issues its final written decision, whichever occurs first.

Notifications

The district's UCP policy and administrative regulation shall be prominently and conspicuously displayed at each school site and district office in areas that are accessible to, and commonly frequented by, school site employees, students and members of the public, including but not limited to, school office lobbies, staff lounges, and student government meeting rooms. Additionally, such policy and administrative regulation shall be posted on the district's website. (Education Code 234.1)

In addition, the Superintendent or designee shall annually provide written notification of the district's UCP to students, employees, parents/guardians of district students, district advisory committee members, school advisory committee members, appropriate private school officials or representatives, and other interested parties. (5 CCR 4622)

The notice shall include, but need not be limited to, all of the following:

1. A statement that the district is primarily responsible for compliance with federal and state laws and regulations, including those related to prohibition of unlawful discrimination, harassment, intimidation, or bullying against any protected group, and a list of all programs and activities that are subject to UCP as identified in "Complaints Subject to UCP" in the accompanying Board policy
2. The title of the position responsible for processing complaints, the identity of the person(s) currently occupying that position if known, and a statement that such person(s) will be knowledgeable about the laws and programs that they are assigned to investigate
3. A statement that a UCP complaint, except a complaint alleging unlawful discrimination, harassment, intimidation, or bullying, must be filed no later than one year from the date the alleged violation occurred
4. A statement that a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying must be filed no later than six months from the date of the alleged conduct or the date the complainant first obtained knowledge of the facts of the alleged conduct
5. A statement that a student enrolled in a public school shall not be required to pay a fee for participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities
6. A statement that a complaint regarding student fees or the local control and accountability plan (LCAP) may be filed anonymously if the complainant provides evidence or information leading to evidence to support the complaint
7. A statement that the district will post a standardized notice of the educational and graduation requirements of foster youth, students experiencing homelessness, children of military families, former juvenile court school students now enrolled in the district, students who are migratory, and newcomer students as specified in Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, 51225.2, and 51225.25, and the complaint process
8. A statement that complaints will be investigated in accordance with the district's UCP and a written decision will be sent to the complainant within 60 days from the receipt of the complaint, unless this time period is extended by written agreement of the complainant
9. A statement that, for programs within the scope of the UCP as specified in the accompanying Board policy, the complainant has a right to appeal the district's investigation report to the California Department of Education (CDE) by filing a written appeal, including a copy of the original complaint and the district's decision, within 30

calendar days of receiving the district's decision

10. A statement advising the complainant of any civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may be available under state or federal laws prohibiting discrimination, harassment, intimidation, or bullying, if applicable
11. A statement that copies of the district's UCP are available free of charge

The annual notification, complete contact information of the compliance officer(s), and information related to Title IX as required pursuant to Education Code 221.61 and 34 CFR 106.8 shall be posted on district and school websites, published in handbooks or catalogs, and may be provided through district-supported social media, if available.

The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the district's policy, regulation, forms, and notices concerning the UCP.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's UCP policy, regulation, forms, and notices shall be translated into that language, in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

Filing of Complaints

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp. If a site administrator not designated as a compliance officer receives a complaint, the site administrator shall notify the compliance officer.

All complaints shall be filed in writing and signed by the complainant. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist in the filing of the complaint. (5 CCR 4600)

Additionally, complaints shall be filed in accordance with the following rules, as applicable:

1. A complaint alleging district violation of applicable state or federal law or regulations governing the programs specified in the accompanying Board policy may be filed by any individual, public agency, or organization (5 CCR 4600)
2. Any complaint alleging noncompliance with law regarding the prohibition against student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance (Education Code 49013, 52075)

A complaint about a violation of the prohibition against the charging of unlawful student fees may be filed with the principal of the school or with the Superintendent or designee. (Education Code 49013)

3. A UCP complaint, except for a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying, shall be filed no later than one year from the date the alleged violation occurred (5 CCR 4630)

For complaints related to the LCAP, the date of the alleged violation is the date when the County Superintendent of Schools approves the LCAP that was adopted by the Governing Board. (5 CCR 4630)

4. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying may be filed only by a person who alleges having personally suffered unlawful discrimination, a person who believes that any specific class of

individuals has been subjected to unlawful discrimination, or a duly authorized representative who alleges that an individual student has been subjected to discrimination, harassment, intimidation, or bullying (5 CCR 4630)

5. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying shall be initiated no later than six months from the date that the alleged unlawful discrimination occurred, or six months from the date that the complainant first obtained knowledge of the facts of the alleged unlawful discrimination (5 CCR 4630)

The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)

6. When a complaint alleging unlawful discrimination, harassment, intimidation, or bullying is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation
7. When a complainant of unlawful discrimination, harassment, intimidation, or bullying or the alleged victim, when not the complainant, requests confidentiality, the compliance officer shall inform the complainant or victim that the request may limit the district's ability to investigate the conduct or take other necessary action

When honoring a request for confidentiality, the district shall nevertheless take all reasonable steps to investigate and resolve/respond to the complaint consistent with the request.

8. A complaint alleging discriminatory bias in instruction or district-sponsored activities does not require a showing of direct harm to members of a protected group and members of a protected group need not be present while the discriminatory bias is occurring for the act to be considered discriminatory bias. (Education Code 51500)

Mediation

Within three business days after receiving the complaint, the compliance officer may informally discuss with all the parties the possibility of using mediation to resolve the complaint. Mediation shall be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving an allegation of sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Before initiating the mediation of a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall ensure that all parties agree to permit the mediator access to all relevant confidential information. Additionally, the compliance officer shall notify all parties of the right to end the informal process at any time.

If the mediation process does not resolve the complaint within the parameters of law, the compliance officer shall proceed with an investigation of the complaint.

The use of mediation shall not extend the district's timeline for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. If mediation is successful and the complaint is withdrawn, then the district shall take only the actions agreed upon through the mediation. If mediation is unsuccessful, the district shall then continue with subsequent steps specified in this administrative regulation.

Investigation of Complaint

The compliance officer shall begin an investigation into the complaint within 10 business days of receiving the complaint.

Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or the complainant's representative with the opportunity to present the information contained in the complaint to the compliance officer and shall notify the complainant and/or representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.

In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the investigation. The compliance officer shall individually interview all available witnesses with information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place. At appropriate intervals, the compliance officer shall inform the parties of the status of the investigation.

To investigate a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall interview the alleged victim(s), any alleged offender(s), and other relevant witnesses privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.

To investigate a complaint alleging discriminatory bias in instruction or district-sponsored activities, the compliance officer is not required to interview members of the protected class.

A complainant's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in the dismissal of the complaint. Refusal by the district to provide the investigator with access to records and/or information related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

Timeline for Investigation Report

OPTION 1: (Districts that do not allow complainants to appeal to the Board)

Unless extended by written agreement with the complainant, the compliance officer shall prepare and send to the complainant a written investigation report, as described in "Investigation Report" below, within 60 calendar days of the district's receipt of the complaint. (5 CCR 4631)

END OF OPTION 1 **OPTION 2: (Districts that allow complainants to appeal to the Board)** Unless extended by written agreement with the complainant, the investigation report shall be sent to the complainant within 60 calendar days of the district's receipt of the complaint. Within 30 calendar days of receiving the complaint, the compliance officer shall prepare and send to the complainant a written report, as described in "Investigation Report" below. If the complainant is dissatisfied with the compliance officer's decision, the complainant may, within five business days, file the complaint in writing with the Board. If the Board decides not to hear the complaint, the compliance officer's decision shall be final. If the Board hears the complaint, the compliance officer shall send the Board's decision to the complainant within 60 calendar days of the district's initial receipt of the complaint or within the time period that has been specified in a written agreement with the complainant. (5 CCR 4631) **END OF OPTION 2**

Investigation Report

For all complaints, the district's investigation report shall include: (5 CCR 4631)

1. The findings of fact based on the evidence gathered

For a complaint of discriminatory bias in instruction and district-sponsored activities, a showing of direct harm to members of a protected group is not required as part of such findings of fact. (Education Code 51500)

2. A conclusion providing a clear determination for each allegation as to whether the district is in compliance with the relevant law
3. Corrective action(s) whenever the district finds merit in the complaint, including, when required by law, a remedy to all affected students and parents/guardians and, for a student fees complaint, a remedy that complies with Education Code 49013 and 5 CCR 4600
4. Notice of the complainant's right to appeal the district's investigation report to CDE, except when the district has used the UCP to address a complaint not specified in 5 CCR 4610
5. Procedures to be followed for initiating an appeal to CDE

The investigation report may also include follow-up procedures to prevent recurrence or retaliation and for reporting any subsequent problems.

In consultation with district legal counsel, information about the relevant part of an investigation report may be communicated to a victim who is not the complainant and to other parties who may be involved in implementing the investigation report or are affected by the complaint.

If the complaint involves a limited-English-proficient (LEP) student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

For complaints alleging unlawful discrimination, harassment, intimidation, or bullying based on state law, the investigation report shall also include a notice to the complainant that:

1. The complainant may pursue available civil law remedies outside of the district's complaint procedures, including, but not limited to, injunctions, restraining orders or other remedies or orders, 60 calendar days after the filing of an appeal with CDE (Education Code 262.3)
2. The 60-day moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law (Education Code 262.3)
3. Complaints alleging discrimination based on race, color, national origin, sex, gender, disability, or age may also be filed with the U.S. Department of Education's Office for Civil Rights at www.ed.gov/ocr within 180 days of the alleged discrimination

Corrective Actions

When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action permitted by law. Appropriate corrective actions that focus on the larger school or district environment may include, but are not limited to, actions to reinforce district policies; training for faculty, staff, and students; updates to school practices or procedures; or school climate surveys.

For complaints involving retaliation or unlawful discrimination, harassment, intimidation, or bullying, appropriate

remedies that may be offered to the victim but not communicated to the respondent may include, but are not limited to, the following:

1. Counseling
2. Academic support
3. Health services
4. Assignment of an escort to allow the victim to move safely about campus
5. Information regarding available resources and how to report similar incidents or retaliation
6. Separation of the victim from any other individuals involved, provided the separation does not penalize the victim
7. Restorative justice
8. Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation

For complaints of retaliation or unlawful discrimination, harassment, intimidation, or bullying involving a student as the respondent, appropriate corrective actions that may be provided to the student include, but are not limited to, the following:

1. Transfer from a class or school as permitted by law
2. Parent/guardian conference
3. Education regarding the impact of the conduct on others
4. Positive behavior support
5. Referral to a student success team
6. Denial of participation in extracurricular or cocurricular activities or other privileges as permitted by law
7. Disciplinary action, such as suspension or expulsion, as permitted by law

When an employee is found to have committed retaliation or unlawful discrimination, harassment, intimidation, or bullying, the district shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.

The district may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful discrimination, harassment, intimidation, or bullying, that the district does not tolerate it, and how to report and respond to it.

If the Board knows or has reason to know that materials were used in a classroom, staff development materials or services were used, or an action occurred which subjected an individual to unlawful discrimination pursuant to Education Code 220, the Superintendent or designee shall remediate the action, which may include, but is not limited to, implementation of restorative justice practices. (Education Code 244)

Additionally, if the Board is notified by the Superintendent of Public Instruction (SPI) that the district has violated Education Code 244 related to the adoption, approval, or use of any textbook, instructional material, supplemental instructional material, staff development material, or curriculum for classroom instruction, the district shall implement

any required corrective actions as soon as possible and no later than the beginning of the next school year. (Education Code 60151)

If it is determined that any textbook, instructional material, supplemental instructional material, staff development material, or curriculum provided by an organization has violated Education Code 244, the district shall notify the organization that corrective action is required unless the SPI has already done so. If corrective action is not taken within 60 days, CDE may use any means authorized by law to effect compliance. (Education Code 60152)

When a complaint is found to have merit, an appropriate remedy shall be provided to the complainant or other affected person.

However, if a complaint alleging noncompliance with the law regarding student fees, deposits, and other charges, physical education instructional minutes, courses without educational content, or any requirement related to the LCAP is found to have merit, the district shall provide a remedy to all affected students and parents/guardians subject to procedures established by regulation of the State Board of Education. (Education Code 49013, 51222, 51223, 51228.3, 52075)

For complaints alleging noncompliance with the law regarding student fees, the district, by engaging in reasonable efforts, shall attempt in good faith to identify and fully reimburse all affected students and parents/guardians who paid the unlawful student fees within one year prior to the filing of the complaint. (Education Code 49013; 5 CCR 4600)

Appeals to the California Department of Education

Any complainant who is dissatisfied with the district's investigation report on a complaint regarding any specified federal or state educational program subject to UCP may file an appeal in writing with CDE within 30 calendar days of receiving the district's investigation report. (5 CCR 4632)

The appeal shall be sent to CDE with a copy of the original locally filed complaint and a copy of the district's investigation report for that complaint. The complainant shall specify and explain the basis for the appeal, including at least one of the following: (5 CCR 4632)

1. The district failed to follow its complaint procedures
2. Relative to the allegations of the complaint, the district's investigation report lacks material findings of fact necessary to reach a conclusion of law
3. The material findings of fact in the district's investigation report are not supported by substantial evidence
4. The legal conclusion in the district's investigation report is inconsistent with the law
5. In a case in which the district found noncompliance, the corrective actions fail to provide a proper remedy

Additionally, for complaints alleging unlawful discrimination, the complainant may file an appeal directly with the SPI if the district fails to issue an investigation report within the timeline specified above. (Education Code 262.3)

When the complainant is appealing a complaint alleging unlawful discrimination directly to the SPI on the grounds that the district failed to issue an investigation report within the timeline specified above, the complainant shall present evidence that supports the basis for the direct filing and why immediate action is necessary. (Education Code 262.3)

Upon notification by CDE that the district's investigation report has been appealed, the Superintendent or designee shall forward the following documents to CDE within 10 days of the date of notification: (5 CCR 4633)

1. A copy of the original complaint
2. A copy of the district's investigation report
3. A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
4. A report of any action taken to resolve the complaint
5. A copy of the district's UCP
6. Other relevant information requested by CDE

If notified by CDE that the district's investigation report failed to address allegation(s) raised by the complaint, the district shall, within 20 days of the notification, provide CDE and the appellant with an amended investigation report that addresses the allegation(s) that were not addressed in the original investigation report. The amended report shall also inform the appellant of the right to separately appeal the amended report with respect to the allegation(s) that were not addressed in the original report. (5 CCR 4632)

Health and Safety Complaints in License-Exempt Preschool Programs

Any complaint regarding health or safety issues in a license-exempt California State Preschool Program (CSPP) shall be addressed through the procedures described in 5 CCR 4690-4694.

In order to identify appropriate subjects of CSPP health and safety issues pursuant to Health and Safety Code 1596.7925, a notice shall be posted in each license-exempt CSPP classroom in the district notifying parents/guardians, students, and teachers of the health and safety requirements of Title 5 regulations that apply to CSPP programs pursuant to Health and Safety Code 1596.7925 and the location at which to obtain a form to file any complaint alleging noncompliance with those requirements. For this purpose, the Superintendent or designee may download and post a notice available from CDE's website. (Education Code 8212; 5 CCR 4691)

The district's annual UCP notification distributed pursuant to 5 CCR 4622 shall clearly indicate which of its CSPP programs are operating as exempt from licensing and which CSPP programs are operating pursuant to requirements under Title 22 of the Code of Regulations. (5 CCR 4691)

Any complaint regarding specified health or safety issues in a license-exempt CSPP program shall be filed with the preschool program administrator or designee, and may be filed anonymously. The complaint form shall specify the location for filing the complaint, contain a space to indicate whether the complainant desires a response to the complaint, and allow a complainant to add as much text as desired to explain the complaint. (Education Code 8212; 5 CCR 4690)

If it is determined that the complaint is beyond the authority of the preschool program administrator, the matter shall be forwarded to the Superintendent or designee in a timely manner, not to exceed 10 working days, for resolution. The preschool administrator or the Superintendent or designee shall make all reasonable efforts to investigate any complaint within their authority. (Education Code 8212; 5 CCR 4692)

Investigation of a complaint regarding health or safety issues in a license-exempt CSPP program shall begin within 10 days of receipt of the complaint. (Education Code 8212; 5 CCR 4692)

The preschool administrator or designee shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received. If the complainant has indicated on the complaint form a desire to receive a response to the complaint, the preschool administrator or Superintendent's designee shall, within 45 working days of the initial filing of the complaint, report the resolution of the complaint to the complainant and CDE's assigned field consultant. If the preschool administrator makes this report, the information shall be reported at the same time to the Superintendent or designee. (Education Code 8212; 5 CCR 4692)

If a complaint regarding health or safety issues in a license-exempt CSPP program involves an LEP student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

If a complainant is not satisfied with the resolution of a complaint, the complainant has the right to describe the complaint to the Board at a regularly scheduled hearing and, within 30 days of the date of the written report, may file a written appeal of the district's decision to the SPI in accordance with 5 CCR 4632. (Education Code 8212; 5 CCR 4693, 4694)

All complaints and responses are public records. (5 CCR 4690)

On a quarterly basis, the Superintendent or designee shall report summarized data on the nature and resolution of all CSPP health and safety complaints, including the number of complaints by general subject area with the number of resolved and unresolved complaints, to the Board at a regularly scheduled Board meeting and to the County Superintendent. (5 CCR 4693)



Exhibit (PDF) 1312.3-E PDF(1): Uniform Complaint Procedures

Status: DRAFT

Original Adopted Date: 09/10/2025 | **Last Reviewed Date:** 09/10/2025

See PDF on the next page.

Exhibit 1312.3-E(1): Uniform Complaint Procedures

Status: ADOPTED

Original Adopted Date: 09/10/2025 | Last Revised Date: 09/10/2025 | Last Reviewed Date: 09/10/2025

NOTICE TO PARENTS/GUARDIANS, STUDENTS, AND TEACHERS: PRESCHOOL COMPLAINT RIGHTS

Parents/Guardians, Students, and Teachers:

Pursuant to Education Code 8212, you are hereby notified that any California State Preschool Program that is exempt from licensure must have:

1. Outdoor shade that is safe and in good repair
2. Drinking water that is accessible and readily available throughout the day
3. Safe and sanitary restroom facilities with one toilet and handwashing fixture for every 15 children
4. Restroom facilities that are available only for preschoolers and kindergartners
5. Visual supervision of children at all times
6. Indoor and outdoor space that is properly contained or fenced and provides sufficient space for the number of children using the space at any given time
7. Playground equipment that is safe, in good repair, and age appropriate

If you choose to file a complaint alleging that any of the above conditions is not being met, your complaint will be addressed through the district's uniform complaint procedures as required by law. A complaint form may be obtained at the school or district office, or downloaded from the school or district website. You may also download a copy of the California Department of Education (CDE) complaint form when available from the following website: <http://www.cde.ca.gov/re/cp/uc>. However, a complaint need not be filed using either the district's complaint form or the complaint form from CDE.

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	Description
2 CCR 11023	Harassment and discrimination prevention and correction
5 CCR 15580-15584	Child nutrition programs complaint procedures
5 CCR 3200-3205	Special education compliance complaints
5 CCR 4600-4670	Uniform complaint procedures
5 CCR 4600-4687	Uniform complaint procedures and Williams complaints
5 CCR 4690-4694	Complaints regarding health and safety issues in license-exempt preschool programs
5 CCR 4900-4965	Nondiscrimination in elementary and secondary educational programs receiving state or federal financial assistance
Ed. Code 18100-18203	School libraries
Ed. Code 200-262.4	Prohibition of discrimination
Ed. Code 32280-32289.5	School safety plans
Ed. Code 33315	Uniform complaint procedures
Ed. Code 35186	Williams uniform complaint procedures
Ed. Code 46015	Parental leave for students
Ed. Code 48645.7	Juvenile court schools

State

Ed. Code 48853-48853.5

Ed. Code 48900.5

Ed. Code 48985

Ed. Code 49010-49013

Ed. Code 49060-49079

Ed. Code 49069.5

Ed. Code 49490-49590

Ed. Code 49701

Ed. Code 51204.5

Ed. Code 51210

Ed. Code 51222

Ed. Code 51223

Ed. Code 51225.1-51225.25

Ed. Code 51226-51226.1

Ed. Code 51228.1-51228.3

Ed. Code 51501

Ed. Code 52059.5

Ed. Code 52060-52077

Ed. Code 52075

Ed. Code 52300-52462

Ed. Code 52500-52617

Ed. Code 54400-54425

Ed. Code 54440-54445

Ed. Code 54460-54529

Ed. Code 59000-59300

Ed. Code 60010

Ed. Code 60040-60052

Ed. Code 64000-64001

Ed. Code 65000-65001

Ed. Code 8200-8488

Ed. Code 8500-8538

Gov. Code 11135

Gov. Code 12900-12996

H&S Code 1596.792

H&S Code 1596.7925

Pen. Code 422.55

Pen. Code 422.6

Description

[Foster youth](#)

[Suspension; other means of correction](#)

[Notices to parents in language other than English](#)

[Student fees](#)

[Student records](#)

[Records of foster youth](#)

[Child nutrition programs](#)

[Provisions of the Interstate Compact on Educational Opportunities for Military Children](#)

[Social sciences instruction; contributions of specified groups](#)

[Course of study for grades 1-6](#)

[Physical education](#)

[Physical education; elementary schools](#)

[Foster youth, homeless children, former juvenile court school students, newcomer students; course credits; graduation requirements](#)

[Career technical education](#)

[Course periods without educational content](#)

[Nondiscriminatory subject matter](#)

[Statewide system of support](#)

[Local control and accountability plan](#)

[Complaint for lack of compliance with local control and accountability plan requirements](#)

[Career technical education](#)

[Adult schools](#)

[Compensatory education programs](#)

[Migrant education](#)

[Compensatory education programs](#)

[Special schools and centers](#)

[Instructional materials; definition](#)

[Requirements for instructional materials](#)

[Consolidated application process; school plan for student achievement](#)

[School site councils](#)

[Child care and development programs](#)

[Adult basic education](#)

[Prohibition of discrimination](#)

[Fair Employment and Housing Act](#)

[California Child Day Care Act; general provisions and definitions](#)

[California Child Day Care Act; health and safety regulations](#)

[Definition of hate crime](#)

[Crimes; harassment](#)

Federal

20 USC 1221

20 USC 1232g

20 USC 1681-1688

20 USC 6301-6576

20 USC 6801-7014

28 CFR 35.107

29 USC 794

34 CFR 100.3

34 CFR 104.7

34 CFR 106.1-106.82

34 CFR 106.30

34 CFR 106.44

34 CFR 106.45

34 CFR 106.8

34 CFR 110.25

34 CFR 99.1-99.67

42 USC 11431-11435

42 USC 12101-12213

42 USC 2000d-2000d-7

42 USC 2000h-2-2000h-6

42 USC 6101-6107

Description

[Application of laws](#)

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

Title IX of the Education Amendments of 1972; discrimination based on sex

Title I Improving the Academic Achievement of the Disadvantaged

Title III language instruction for limited English proficient and immigrant students

[Nondiscrimination on basis of disability; complaints](#)

[Rehabilitation Act of 1973; Section 504](#)

[Prohibition of discrimination on basis of race, color or national origin](#)

[Section 504; Designation of responsible employee and adoption of grievance procedures](#)

[Nondiscrimination on the basis of sex in education programs or activities](#)

Discrimination on the basis of sex in education programs and activities; definitions

[Recipient's response to sexual harassment](#)

[Grievance process for formal complaints of sexual harassment](#)

[Designation of coordinator; dissemination of policy, and adoption of grievance procedures](#)

[Notification of nondiscrimination on the basis of age](#)

[Family Educational Rights and Privacy](#)

McKinney-Vento Homeless Assistance Act

[Americans with Disabilities Act](#)

Title VI, Civil Rights Act of 1964

Title IX of the Civil Rights Act of 1964

[Age Discrimination Act of 1975](#)

Management Resources

California Department of Education Publication

California Department of Education Publication

California Department of Justice Publication

Court Decision

Court Decision

Court Decision

CSBA Publication

CSBA Publication

CSBA Publication

Federal Register

U.S. DOE, Office for Civil Rights Publication

Description

[Uniform Complaint Procedure Program Instrument](#)

[Sample UCP Board Policies and Procedures](#)

[Guidance to School Officials re: Legal Requirements for Providing Inclusive Curriculum and Books, January 2021](#)

Tennessee v. Cardona (2024) 737 F.Supp.3d 510

Olmstead v. L.C. ex rel. Zimring (1999) 527 U.S. 581

John T. D. v. River Delta Joint Unified School District (2021) WL 5176356

[Reference: State Roles, Responsibilities, and Process for Instructional Materials Adoption, February 2024](#)

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Exhibit (PDF) 1312.3-E PDF(2): Uniform Complaint Procedures

Status: DRAFT

Original Adopted Date: 09/10/2025 | **Last Reviewed Date:** 09/10/2025

See PDF on the next page.

Exhibit 1312.3-E(2): Uniform Complaint Procedures

Status: ADOPTED

Original Adopted Date: 09/10/2025 | Last Revised Date: 09/10/2025 | Last Reviewed Date: 09/10/2025

**PRESCHOOL COMPLAINT FORM:
UNIFORM COMPLAINT PROCEDURES**

Education Code 8212 requires that the district's uniform complaint procedures be used for the filing of complaints concerning noncompliance with health and safety standards for license-exempt California State Preschool Programs. The complaint and response are public documents, as provided by law. Complaints may be filed anonymously. However, if you wish to receive a response to your complaint, you must provide the contact information below.

Response requested? ☐ Yes ☐ No

Contact information: (if response is requested)

Name:

Address:

Phone number: Day:

E-mail address, if any:

Date problem was observed: _____

Location of the problem that is the subject of this complaint:

School name/address:

Room number/name of room/location of facility:

Only the following issues may be the subject of this complaint process. If you wish to complain about an issue not specified below, please contact the school or district for the appropriate district complaint procedure.

Specific issue(s) of the complaint: (Please check all that apply. A complaint may contain more than one allegation.)

☐ The preschool does not have outdoor shade that is safe and in good repair

☐ Drinking water is not accessible and/or readily available throughout the day

☐ The preschool does not provide safe and sanitary restroom facilities with one toilet and handwashing fixture for every 15 children

☐ Restroom facilities are not available only for preschoolers and kindergartners

☐ The preschool program does not provide visual supervision of children at all times

☐ Indoor or outdoor space is not properly contained or fenced or does not provide sufficient space for the number of children using the space at any given time

☐ Playground equipment is not safe, in good repair, or age appropriate

Please describe the issue of your complaint in detail. You may attach additional pages and include as much text as necessary and as you wish to fully describe the situation.

Please file this complaint at the following location:

(preschool administrator or designee)

(address)

Please provide a signature below. If you wish to remain anonymous, a signature is not required. However, all complaints, even anonymous ones, should be dated.

(Signature)

(Date)

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

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2 CCR 11023

[Harassment and discrimination prevention and correction](#)

5 CCR 15580-15584

[Child nutrition programs complaint procedures](#)

5 CCR 3200-3205

[Special education compliance complaints](#)

5 CCR 4600-4670

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5 CCR 4600-4687

[Uniform complaint procedures and Williams complaints](#)

5 CCR 4690-4694

[Complaints regarding health and safety issues in license-exempt preschool programs](#)

5 CCR 4900-4965

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Ed. Code 18100-18203

[School libraries](#)

Ed. Code 200-262.4

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[Foster youth, homeless children, former juvenile court school students, newcomer students; course credits; graduation requirements](#)

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Ed. Code 51501
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Ed. Code 52500-52617
Ed. Code 54400-54425
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Ed. Code 54460-54529
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20 USC 1221
20 USC 1232g
20 USC 1681-1688
20 USC 6301-6576

20 USC 6801-7014
28 CFR 35.107
29 USC 794
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34 CFR 106.30
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34 CFR 106.45

34 CFR 106.8

34 CFR 110.25

34 CFR 99.1-99.67

42 USC 11431-11435

42 USC 12101-12213

42 USC 2000d-2000d-7

42 USC 2000h-2-2000h-6

42 USC 6101-6107

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**Cross
References**

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Exhibit 1312.3-E(2): Uniform Complaint Procedures

Status: DRAFT

Original Adopted Date: Pending

**PRESCHOOL COMPLAINT FORM:
UNIFORM COMPLAINT PROCEDURES**

Education Code 8212 requires that the district's uniform complaint procedures be used for the filing of complaints concerning noncompliance with health and safety standards for license-exempt California State Preschool Programs. The complaint and response are public documents, as provided by law. Complaints may be filed anonymously. However, if you wish to receive a response to your complaint, you must provide the contact information below.

Response requested? ☐ Yes ☐ No

Contact information: (if response is requested)

Name: _____

Address: _____

Phone number: Day: _____ Evening: _____

E-mail address, if any: _____

Date problem was observed: _____

Location of the problem that is the subject of this complaint:

School name/address: _____

Room number/name of room/location of facility: _____

Only the following issues may be the subject of this complaint process. If you wish to complain about an issue not specified below, please contact the school or district for the appropriate district complaint procedure.

Specific issue(s) of the complaint: (Please check all that apply. A complaint may contain more than one allegation.)

- ☐ The preschool does not have outdoor shade that is safe and in good repair
- ☐ Drinking water is not accessible and/or readily available throughout the day
- ☐ The preschool does not provide safe and sanitary restroom facilities with one toilet and handwashing fixture for every 15 children
- ☐ Restroom facilities are not available only for preschoolers and kindergartners
- ☐ The preschool program does not provide visual supervision of children at all times
- ☐ Indoor or outdoor space is not properly contained or fenced or does not provide sufficient space for the number of children using the space at any given time
- ☐ Playground equipment is not safe, in good repair, or age appropriate

Please describe the issue of your complaint in detail. You may attach additional pages and include as much text as necessary and as you wish to fully describe the situation.

[Redacted]

Please file this complaint at the following location:

[Redacted]

(preschool administrator or designee)

[Redacted]

(address)

Please provide a signature below. If you wish to remain anonymous, a signature is not required. However, all complaints, even anonymous ones, should be dated.

[Redacted]

(Signature)

[Redacted]

(Date)



Policy 3471: Parcel Taxes

Status: ADOPTED

Original Adopted Date: 05/27/2020 | **Last Reviewed Date:** 05/27/2020

The Board of Trustees recognizes its obligation to provide a high-quality educational program within safe facilities and secure campuses, and that additional funds are at times necessary to fulfill this responsibility. The Board may consider appropriate methods of financing and, when it is in the best interest of the district, may order the placement of a parcel tax on the ballot for approval by the voters.

The Board shall hold a noticed public hearing prior to approving a resolution for the adoption of a parcel tax. The resolution shall be approved by a two-thirds vote of the Board in order to be placed on the ballot. The resolution shall include the type and rate of the tax to be levied, the method of collection, and the date upon which an election shall be held to approve the levy of the tax. (Government Code 50077, 53724)

The parcel tax shall apply uniformly to all taxpayers or all real property within the district, except that unimproved property may be taxed at a lower rate than improved property. (Government Code 50079)

The Board shall consult with legal counsel to ensure compliance with all requirements of law, including its determination of the appropriate amount of the proposed parcel tax and whether exemptions from the tax will be granted.

Any parcel tax to be proposed for voter approval shall provide for accountability measures, including, but not limited to, a statement indicating the specific purposes of the special tax and that the proceeds of the tax shall be used only for the specific purposes identified, creation of a separate account into which the proceeds shall be deposited, and annual reporting pursuant to Government Code 50075.3. (Government Code 50075.1)

No district funds, services, supplies, or equipment shall be used to support or defeat a parcel tax ballot measure. The Superintendent or designee may use district resources to provide students, parents/guardians, and community members with fair and impartial information related to a parcel tax ballot measure, including information about the impact of the parcel tax on the district. (Education Code 7054)

Upon approval of the tax by two-thirds of the votes, the district may levy the tax or contract with the county to collect the tax on the district's behalf. (Government Code 50077)

Exemptions

The Board may grant an exemption from the parcel tax for any or all of the following: (Government Code 50079)

1. Persons who are 65 years of age or older
2. Persons receiving Supplemental Security Income for a disability, regardless of age
3. Persons receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guideline issued by the U.S. Department of Health and Human Services

Any exemption granted by the Board shall remain in effect until the taxpayer becomes ineligible. If the taxpayer becomes ineligible for the exemption for any reason, a new exemption may be granted in the same manner. (Government Code 50079)

If the district provides for an exemption from the parcel tax and contracts or enters into an agreement with the county to collect such tax, the district shall annually provide to the tax collector a phone number where requests for exemption information may be directed and the link, if available, to the location on the district's web site that contains exemption information and the application for exemption. (Government Code 50079)



Policy 4119.1: Civil And Legal Rights

Status: DRAFT

Original Adopted Date: 12/10/2014 | **Last Revised Date:** 11/09/2022 | **Last Reviewed Date:** 11/09/2022

The Board of Trustees believes that the personal life of an employee is not an appropriate concern of the district, except as it may directly relate to the performance of the employee's duties.

District employees may engage in private, personal activities, including the exercise of their religious, political, cultural, social or other beliefs or activities, during personal time, including such as when employees are not on duty or engaged in the supervision or instruction of students.

The district shall make no inquiry concerning the personal values, attitudes, and beliefs of district employees or their sexual orientation or political or religious affiliations, beliefs, or opinions except when authorized by law. In addition, no district employee shall be required to provide critical appraisals of other individuals with whom the employee has a familial relationship. However, the district reserves the right to access any publicly available information about any employee.

No employee shall be dismissed, suspended, disciplined, reassigned, transferred, or otherwise retaliated against solely for acting to protect a student engaged in conduct authorized under Education Code 48907 or 48950.

When necessary to protectAs permitted by law, the health, welfare, or safety of students and staff, school officialsdistrict may conduct a search of district property under an employee's control and may direct the employee to search the employee's personal accounts, devices, and records for district-related documents or information.

Whistleblower Protection

An employee shall have the right to disclose to a Board member, a school administrator, a member of the County Board of Education, the County Superintendent of Schools, or the Superintendent of Public Instruction any improper governmental activity by the district or a district employee that violates state or federal law, is economically wasteful, or involves gross misconduct, incompetency, or inefficiency. When the employee has reasonable cause to believe that the information discloses a violation of state or federal statute or a violation of or noncompliance with a state or federal rule or regulation, the employee has the right to disclose such information to a government or law enforcement agency or to refuse to participate in any such activity. (Education Code 44112, 44113; Labor Code 1102.5)

For purposes of whistleblower protection, a Board member is not considered to be an employee.

The Superintendent or designee shall prominently display in lettering larger than size 14of at least 15 point type a list of employees' rights and responsibilities under the whistleblower laws, including the telephone number of the whistleblower hotline maintained by the office of the California Attorney General. (Labor Code 1102.7, 1102.8)

No employee shall use or attempt to use official authority status or influence to intimidate, threaten, coerce, or command, or attempt to intimidate, threaten, coerce, or command, another employee for the purpose of interfering with that employee's right to disclose improper governmental activity. (Education Code 44113)

An employee who has disclosed improper governmental activity and believes that acts or attempted acts of reprisal have subsequently occurred shall file a written complaint in accordance with the district's complaint procedures. After filing a complaint with the district, the employee may also file a copy of the complaint with local law enforcement and/or seek civil law remedies against the supervisor or administrator who retaliated or attempted to retaliate against the employee, in accordance with Education Code 44114.

Protection Against Liability

No employee shall be liable for harm caused by the employee's act or omission when acting within the scope of employment or district responsibilities, the employee's act or omission is in conformity with federal, state, and local laws, district policy, or administrative regulation, and the employee's act or omission is in furtherance of an effort to

control, discipline, expel, or suspend a student or to maintain order or control in the classroom or school.(20 USC 7946)

The protection against liability shall not apply when:(20 USC 7946)

1. The employee acted with willful or criminal misconduct, gross negligence, recklessness, or a conscious, flagrant indifference to rights or safety of the individual harmed.
 2. The employee caused harm by operating a motor vehicle or other vehicle requiring license or insurance.
 3. The employee was not properly licensed, if required, by state law for such activities.
 4. The employee was found by a court to have violated a federal or state civil rights law.
 5. The employee was under the influence of alcohol or any drug at the time of the misconduct.
 6. The misconduct constituted a crime of violence pursuant to 18 USC 16 or an act of terrorism for which the employee has been convicted in a court.
 7. The misconduct involved a sexual offense for which the employee had been convicted in a court.
 8. The misconduct occurred during background investigations, or other actions, involved in the employee's hiring.
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WHISTLEBLOWERS ARE PROTECTED

It is the public policy of the State of California to encourage employees to notify an appropriate government or law enforcement agency, person with authority over the employee, or another employee with authority to investigate, discover, or correct the violation or noncompliance, and to provide information to and testify before a public body conducting an investigation, hearing or inquiry, when they have reason to believe their employer is violating a state or federal statute, or violating or not complying with a local, state or federal rule or regulation.

Who is protected?

Pursuant to California Labor Code Section 1102.5, employees are the protected class of individuals. "Employee" means any person employed by an employer, private or public, including, but not limited to, individuals employed by the state or any subdivision thereof, any county, city, city and county, including any charter city or county, and any school district, community college district, municipal or public corporation, political subdivision, or the University of California. (California Labor Code Section 1106)

What is a whistleblower?

A "whistleblower" is an employee who discloses information to a government or law enforcement agency, person with authority over the employee, or to another employee with authority to investigate, discover, or correct the violation or noncompliance, or who provides information to or testifies before a public body conducting an investigation, hearing or inquiry, where the employee has reasonable cause to believe that the information discloses:

1. A violation of a state or federal statute
2. A violation or noncompliance with a local, state, or federal rule or regulation, or 1283. With reference to employee safety or health, unsafe working conditions or work practices in the employee's employment or place of employment.

A whistleblower can also be an employee who refuses to participate in an activity that would result in a violation of a state or federal statute, or a violation of or noncompliance with a local, state, or federal rule or regulation.

Even if an employee does not engage in such protected activity, but their employer believes they did or will engage in protected activity in the future, they are perceived to be a whistleblower and are protected.

What protections are afforded to whistleblowers?

1. An employer may not make, adopt, or enforce any rule, regulation, or policy preventing an employee from being a whistleblower
2. An employer may not retaliate against an employee who is a whistleblower or is perceived to be a whistleblower
3. An employer may not retaliate against an employee for refusing to participate in an activity that would result in a violation of a state or federal statute, or a violation or noncompliance with a state or federal rule or regulation

4. An employer may not retaliate against an employee for having exercised their rights as a whistleblower in any former employment

Under California Labor Code Section 1102.5, if an employer retaliates against a whistleblower, the employer may be required to reinstate the employee's employment and work benefits, pay lost wages and civil monetary penalties, and take other steps necessary to comply with the law.

How to report improper acts

If you have information regarding possible violations of state or federal statutes, rules, or regulations, or violations of fiduciary responsibility by a corporation or limited liability company to its shareholders, investors, or employees, **call the California State Attorney General's Whistleblower Hotline at 1-800-952-5225.**

The Attorney General will refer your call to the appropriate government authority for review and possible investigation.



Policy 4219.1: Civil And Legal Rights

Status: DRAFT

Original Adopted Date: 12/10/2014 | Last Revised Date: 11/09/2022 | Last Reviewed Date: 11/09/2022

The Governing Board believes that the personal life of an employee is not an appropriate concern of the district, except as it may directly relate to the performance of the employee's duties.

District employees may engage in private, personal activities, including the exercise of their religious, political, cultural, social or other beliefs or activities, during personal time including such as when employees are not on duty or engage in the supervision or instruction of students.

The district shall make no inquiry concerning the personal values, attitudes, and beliefs of district employees or their sexual orientation or political or religious affiliations, beliefs, or opinions except when authorized by law. In addition, no district employee shall be required to provide critical appraisals of other individuals with whom the employee has a familial relationship. However, the district reserves the right to access any publicly available information about any employee.

No employee shall be dismissed, suspended, disciplined, reassigned, transferred, or otherwise retaliated against solely for acting to protect a student engaged in conduct authorized under Education Code 48907 or 48950.

When necessary to protect the health, welfare, or safety of students and staff, school officials may conduct a search of district property under an employee's control and may direct the employee to search the employee's personal accounts, devices, and records for district-related documents or information.

Whistleblower Protection

An employee shall have the right to disclose to a Board member, a school administrator, a member of the County Board of Education, the County Superintendent of Schools, or the Superintendent of Public Instruction any improper governmental activity by the district or a district employee that violates state or federal law, is economically wasteful, or involves gross misconduct, incompetency, or inefficiency. When the employee has reasonable cause to believe that the information discloses a violation of state or federal statute or a violation of or noncompliance with a state or federal rule or regulation, the employee has the right to disclose such information to a government or law enforcement agency or to refuse to participate in any such activity. (Education Code 44112, 44113; Labor Code 1102.5)

For purposes of whistleblower protection, a Board member is not considered to be an employee.

The Superintendent or designee shall prominently display in lettering larger than size 14 of at least 15 point type a list of employees' rights and responsibilities under the whistleblower laws, including the telephone number of the whistleblower hotline maintained by the office of the California Attorney General. (Labor Code 1102.7, 1102.8)

No employee shall use or attempt to use official authority status or influence to intimidate, threaten, coerce, or command, or attempt to intimidate, threaten, coerce, or command, another employee for the purpose of interfering with that employee's right to disclose improper governmental activity. (Education Code 44113)

An employee who has disclosed improper governmental activity and believes that acts or attempted acts of reprisal have subsequently occurred shall file a written complaint in accordance with the district's complaint procedures. After filing a complaint with the district, the employee may also file a copy of the complaint with local law enforcement and/or seek civil law remedies against the supervisor or administrator who retaliated or attempted to retaliate against the employee, in accordance with Education Code 44114.

Protection Against Liability

No employee shall be liable for harm caused by the employee's act or omission when acting within the scope of employment or district responsibilities, the employee's act or omission is in conformity with federal, state, and local laws, district policy, or administrative regulation, and the employee's act or omission is in furtherance of an effort to

control, discipline, expel, or suspend a student or to maintain order or control in the classroom or school.(20 USC 7946)

The protection against liability shall not apply when:

1. The employee acted with willful or criminal misconduct, gross negligence, recklessness, or a conscious, flagrant indifference to rights or safety of the individual harmed.
 2. The employee caused harm by operating a motor vehicle or other vehicle requiring license or insurance.
 3. The employee was not properly licensed, if required, by state law for such activities.
 4. The employee was found by a court to have violated a federal or state civil rights law.
 5. The employee was under the influence of alcohol or any drug at the time of the misconduct.
 6. The misconduct constituted a crime of violence pursuant to 18 USC 16 or an act of terrorism for which the employee has been convicted in a court.
 7. The misconduct involved a sexual offense for which the employee had been convicted in a court.
 8. The misconduct occurred during background investigations, or other actions, involved in the employee's hiring.
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WHISTLEBLOWERS ARE PROTECTED

It is the public policy of the State of California to encourage employees to notify an appropriate government or law enforcement agency, person with authority over the employee, or another employee with authority to investigate, discover, or correct the violation or noncompliance, and to provide information to and testify before a public body conducting an investigation, hearing or inquiry, when they have reason to believe their employer is violating a state or federal statute, or violating or not complying with a local, state or federal rule or regulation.

Who is protected?

Pursuant to California Labor Code Section 1102.5, employees are the protected class of individuals. "Employee" means any person employed by an employer, private or public, including, but not limited to, individuals employed by the state or any subdivision thereof, any county, city, city and county, including any charter city or county, and any school district, community college district, municipal or public corporation, political subdivision, or the University of California. (California Labor Code Section 1106)

What is a whistleblower?

A "whistleblower" is an employee who discloses information to a government or law enforcement agency, person with authority over the employee, or to another employee with authority to investigate, discover, or correct the violation or noncompliance, or who provides information to or testifies before a public body conducting an investigation, hearing or inquiry, where the employee has reasonable cause to believe that the information discloses:

1. A violation of a state or federal statute
2. A violation or noncompliance with a local, state, or federal rule or regulation, or 1283. With reference to employee safety or health, unsafe working conditions or work practices in the employee's employment or place of employment.

A whistleblower can also be an employee who refuses to participate in an activity that would result in a violation of a state or federal statute, or a violation of or noncompliance with a local, state, or federal rule or regulation.

Even if an employee does not engage in such protected activity, but their employer believes they did or will engage in protected activity in the future, they are perceived to be a whistleblower and are protected.

What protections are afforded to whistleblowers?

1. An employer may not make, adopt, or enforce any rule, regulation, or policy preventing an employee from being a whistleblower
2. An employer may not retaliate against an employee who is a whistleblower or is perceived to be a whistleblower
3. An employer may not retaliate against an employee for refusing to participate in an activity that would result in a violation of a state or federal statute, or a violation or noncompliance with a state or federal rule or regulation

4. An employer may not retaliate against an employee for having exercised their rights as a whistleblower in any former employment

Under California Labor Code Section 1102.5, if an employer retaliates against a whistleblower, the employer may be required to reinstate the employee's employment and work benefits, pay lost wages and civil monetary penalties, and take other steps necessary to comply with the law.

How to report improper acts

If you have information regarding possible violations of state or federal statutes, rules, or regulations, or violations of fiduciary responsibility by a corporation or limited liability company to its shareholders, investors, or employees, **call the California State Attorney General's Whistleblower Hotline at 1-800-952-5225.**

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Policy 4319.1: Civil And Legal Rights

Status: DRAFT

Original Adopted Date: 12/10/2014 | Last Revised Date: 11/09/2022 | Last Reviewed Date: 11/09/2022

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No employee shall be dismissed, suspended, disciplined, reassigned, transferred, or otherwise retaliated against solely for acting to protect a student engaged in conduct authorized under Education Code 48907 or 48950.

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 8. The misconduct occurred during background investigations, or other actions, involved in the employee's hiring.
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WHISTLEBLOWERS ARE PROTECTED

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4. An employer may not retaliate against an employee for having exercised their rights as a whistleblower in any former employment

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How to report improper acts

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The Attorney General will refer your call to the appropriate government authority for review and possible investigation.



Policy 4131: Staff Development

Status: DRAFT

Original Adopted Date: 12/09/2015 | Last Revised Date: 11/10/2021 | Last Reviewed Date: 11/10/2021

The Board of Trustees believes that, in order to maximize certificated staff members' continual learning and improvement of relevant skills maximizes student learning, achievement, and well-being, certificated staff members must be continuously learning and improving their skills. The Superintendent or designee shall develop a program of ongoing professional development which includes opportunities for teachers to enhance their instructional and classroom management skills and become informed about changes in pedagogy and subject matter, and strengthen practices related to social-emotional development and learning.

Staff shall attend staff development as directed by the Superintendent or designee and in accordance with any applicable collective bargaining agreement and Board Policy 4119.1/4219.1/4319.1 - Civil and Legal Rights.

The Superintendent or designee shall involve teachers, site and district administrators, and others, as appropriate, when creating, reviewing, and amending the district's staff development program. He/she shall ensure that the district's staff development program is aligned with district priorities for student learning, achievement and well-being, school improvement objectives, the local control and accountability plan, and other district and school plans.

The district's staff development program shall assist certificated staff in developing knowledge and skills, including, but not limited to:

1. Lesbian, Gay, Bisexual, Transgender, Queer, and Questioning (LGBTQ+) Cultural Competency

All teachers and other certificated staff serving students in any of grades 7–8 shall, through the 2029-30 school year, receive at least one hour of training annually which incorporates the California Department of Education's (CDE) online training curriculum to support LGBTQ+ cultural competency. (Education Code 218.3)

2. Youth behavioral health

On or before July 1, 2029, all certificated staff who have direct contact with students in any of grades 7–8 shall, at least one time, receive youth behavioral health training which provides instruction around the unique risk factors and warning signs of behavioral health problems in adolescents, builds understanding of the importance of early intervention, and teaches certificated staff how to help an adolescent in crisis or experiencing a behavioral health challenge. The training may also include instruction on: (Education Code 49428.2)

- a. Recognizing the signs and symptoms of youth behavioral health disorders, including, but not limited to, psychiatric conditions and substance use disorders such as opioid and alcohol abuse
- b. How to maintain student privacy and confidentiality in a manner consistent with federal and state privacy laws
- c. Safe de-escalation of crisis situations involving students with a youth behavioral health disorder

3. Mandated reporter requirements

Certificated staff shall receive training annually, or if hired during the course of the school year upon being hired, on the prevention of abuse, including sexual abuse, of children on school grounds, by school personnel, or in district-sponsored programs. The training shall include that failure to report an incident of known or reasonably suspected child abuse or neglect is a misdemeanor punishable by up to six months confinement in a county jail, or by a fine of one thousand dollars (\$1,000), or by both imprisonment and fine. (Education Code 44691)

4. Administration of screening instruments for risk of reading difficulties

Certificated staff who administer screening instruments or other instruments used to assess students in grades kindergarten-2 for risk of reading difficulties shall be appropriately trained to administer such instruments. (Education Code 53008)

5. Mastery of subject-matter knowledge, including current state and district academic standards

6. Use of effective, subject-specific teaching methods, strategies, and skills
7. Use of technologies to enhance instruction and learning
8. Sensitivity to and ability to meet the needs of diverse student populations, including, but not limited to, students of various racial and ethnic groups, students with disabilities, English language learners, economically disadvantaged students, foster youth, gifted and talented students, and at-risk students
9. Understanding of how academic and career technical instruction can be integrated and implemented to increase student learning
10. Knowledge of strategies that encourage parents/guardians to participate fully and effectively in their children's education
11. Effective classroom management skills and strategies for establishing a climate that promotes respect, fairness, acceptance, and civility, including conflict resolution, hatred prevention, and positive behavioral interventions and support
12. Ability to relate to students, understand their various stages of growth and development, and motivate them to learn
13. Ability to interpret and use data and assessment results to guide instruction
14. Knowledge of topics related to student mental and physical health, safety, and welfare, which may include social-emotional learning and trauma-informed practices
15. Knowledge of topics related to employee health, safety, and security

Staff Development Materials and Services

The Board shall adopt staff development materials and services that align with the district's mission, vision, and goals, are relevant to student academic achievement and well-being, and are instrumental in assisting certificated staff in developing the knowledge and skills specified in Items #1-15, above.

The Board shall not adopt the use of any staff development materials or services that promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or curriculum which would subject a student to unlawful discrimination pursuant to Education Code 220 and Board Policy 0410 - Nondiscrimination in District Programs and Activities. (Education Code 244)

If the Board knows or has reason to know that materials were used in a classroom, staff development materials or services were used, or an action occurred which subjected an individual to unlawful discrimination pursuant to Education Code 220, the Superintendent or designee shall remediate the action, which may include, but is not limited to, implementation of restorative justice practices. (Education Code 244)

If it is determined that any textbook, instructional material, supplemental instructional material, staff development material, or curriculum provided by an organization has violated Education Code 244, the district shall notify the organization that corrective action is required unless the Superintendent of Public Instruction has already done so. If corrective action is not taken within 60 days, CDE may use any means authorized by law to effect compliance. (Education Code 60152)

The Superintendent or designee shall, in conjunction with individual teachers, interns, and administrators, as appropriate, develop an individualized program of professional growth to increase competence, performance, and effectiveness in teaching and classroom management and, as necessary, to assist them in meeting state or federal requirements to be fully qualified for their positions.

Professional learning opportunities offered by the district shall be evaluated based on the criteria specified in Education Code 44277. Such opportunities may be part of a coherent plan that combines school activities within a school, including lesson study or co-teaching, and external learning opportunities that are related to academic subjects taught, provide time to meet and work with other teachers, and support instruction and student learning. Learning activities may include, but are not limited to, mentoring projects for new teachers, extra support for teachers to improve practice, and collaboration time for teachers to develop new instructional lessons, select or develop common formative assessments, or analyze student data. (Education Code 44277)

The district's staff evaluation process may be used to recommend additional individualized staff development for individual employees.

An employee's assessment, testing, admission, or acknowledgment of their own personal bias that was made in good faith and solicited or required as part of a bias mitigation training does not, by itself, constitute unlawful discrimination. (Government Code 12940.2)

The Board may budget funds for actual and reasonable expenses incurred by staff who participate in staff development activities.

The Superintendent or designee shall provide a means for continual evaluation of the benefit of staff development activities to both staff and students and shall regularly report to the Board regarding the effectiveness of the staff development program. Based on the Superintendent's report, the Board may revise the program as necessary to ensure that the staff development program supports the district's priorities for student achievement and well-being.



Policy 4231: Staff Development

Status: DRAFT

Original Adopted Date: 12/09/2015 | Last Reviewed Date: 12/09/2015

The Board of Trustees recognizes that classified staff does essential work that supports students, helps create a healthy school environment, and furthers the educational program. Classified staff shall have opportunities to participate in staff development activities in order to improve job skills, learn best practices, retrain as appropriate in order to meet changing conditions in the district, and/or enhance personal growth.

Staff shall attend staff development as directed by the Superintendent or designee and in accordance with any applicable collective bargaining agreement and Board Policy 4219.1 - Civil and Legal Rights.

The Superintendent or designee shall involve classified staff, site and district administrators, and others, as appropriate, in the development of the district's staff development program. The Superintendent or designee He/she shall ensure that the district's staff development program is aligned with district goals, school improvement objectives, the local control and accountability plan, and other district and school plans.

The district's staff development program shall assist classified staff in developing knowledge and skills, including, but not limited to Staff development may address general workplace skills and/or skills and knowledge specific to the duties of each classified position, including, but not limited to, the following topics: (Education Code 45391)

1. Youth behavioral health

On or before July 1, 2029, 40 percent of classified staff who have direct contact with students in any of grades 7-8 shall, at least one time, receive youth behavioral health training which provides instruction around the unique risk factors and warning signs of behavioral health problems in adolescents, builds understanding of the importance of early intervention, and teaches classified staff how to help an adolescent in crisis or experiencing a behavioral health challenge. The training may also include instruction on: (Education Code 49428.2)

- a. Recognizing the signs and symptoms of youth behavioral health disorders, including, but not limited to, psychiatric conditions and substance use disorders such as opioid and alcohol abuse
- b. How to maintain student privacy and confidentiality in a manner consistent with federal and state privacy laws
- c. Safe de-escalation of crisis situations involving students with a youth behavioral health disorder

2. Mandated reporter requirements

Classified staff shall receive training annually, or if hired during the course of the school year upon being hired, on the prevention of abuse, including sexual abuse, of children on school grounds, by school personnel, or in district-sponsored programs. The training shall include that failure to report an incident of known or reasonably suspected child abuse or neglect is a misdemeanor punishable by up to six months confinement in a county jail, or by a fine of one thousand dollars (\$1,000), or by both imprisonment and fine. (Education Code 44691)

3. Student learning and achievement (Education Code 45391)

- a. How paraprofessionals can assist teachers and administrators to improve the academic achievement of students
- b. Alignment of curriculum and instructional materials with Common Core State Standards
- c. The management and use of state and local student data to improve student learning
- d. Best practices in appropriate interventions and assistance to at-risk students

4. Student and campus safety, including implementation of the school safety plan (Education Code 45391)

5. Education technology, including management strategies and best practices regarding the use of education technology to improve student performance (Education Code 45391)

6. School facility maintenance and operations, including new research and best practices in the operation and maintenance of school facilities, such as green technology and energy efficiency, that help reduce the use and cost of energy at school sites (Education Code 45391)

7. Special education, including best practices to meet the needs of special education students and to comply with any new state and federal mandates (Education Code 45391)

8. School transportation and bus safety (Education Code 45391)

9. Parent/guardian involvement, including ways to increase parent/guardian involvement at school sites (Education Code 45391)

10. Food service, including new research on food preparation to provide nutritional meals and food management (Education Code 45391)

11. Health, counseling, and nursing services (Education Code 45391)

12. Environmental safety, including pesticides and other possibly toxic substances so that they may be safely used at school sites (Education Code 45391)

Staff Development Materials and Services

The Board shall adopt staff development materials and services that align with the district's mission, vision, and goals, are relevant to student academic achievement and well-being, and are instrumental in assisting classified staff in developing the knowledge and skills specified in Items #1-12, above.

The Board shall not adopt the use of any staff development materials or services that promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or curriculum which would subject a student to unlawful discrimination pursuant to Education Code 220 and Board Policy 0410 - Nondiscrimination in District Programs and Activities. (Education Code 244)

If the Board knows or has reason to know that materials were used in a classroom, staff development materials or services were used, or an action occurred which subjected an individual to unlawful discrimination pursuant to Education Code 220, the Superintendent or designee shall remediate the action, which may include, but is not limited to, implementation of restorative justice practices. (Education Code 244)

If it is determined that any textbook, instructional material, supplemental instructional material, staff development material, or curriculum provided by an organization has violated Education Code 244, the district shall notify the organization that corrective action is required unless the Superintendent of Public Instruction has already done so. If corrective action is not taken within 60 days, the California Department of Education may use any means authorized by law to effect compliance. (Education Code 60152)

For classroom instructional aides or other classified staff involved in direct instruction of students, staff development activities may also include academic content of the core curriculum, teaching strategies, classroom management, or other training designed to improve student performance, conflict resolution, and relationships among students. Such professional learning opportunities shall be evaluated based on criteria specified in Education Code 44277 and Board Policy 4131 – Staff Development.

The district's staff evaluation process may be used to recommend additional individualized staff development for individual employees.

An employee's assessment, testing, admission, or acknowledgment of their own personal bias that was made in good faith and solicited or required as part of a bias mitigation training does not, by itself, constitute unlawful discrimination. (Government Code 12940.2)

The Superintendent or designee shall provide a means for continual evaluation of the benefit of staff development activities to both staff and students and shall regularly report to the Board regarding the effectiveness of the staff development program. Based on the Superintendent's report, the Board may revise the program as necessary to ensure that the staff development program supports the district's priorities for student achievement and well-being.



Policy 4331: Staff Development

Status: DRAFT

Original Adopted Date: 12/10/2014 | Last Reviewed Date: 12/10/2014

The Board of Trustees recognizes that professional development enhances employee effectiveness and contributes to personal growth. Staff development for administrative and supervisory personnel shall be designed to guide institutional improvement, build leadership skills, and enhance overall management efficiency.

Staff shall attend staff development as directed by the Superintendent or designee and in accordance with any applicable collective bargaining agreement and Board Policy 4319.1 - Civil and Legal Rights.

The Superintendent or designee shall develop a plan for administrator support and development activities that is based on a systematic assessment of the needs of district students and staff and is aligned to the district's vision, goals, local control and accountability plan, and other comprehensive plans.

The district's staff development program shall assist for district and school administrators in developing knowledge and skills, including, may include, but is not limited to, the following topics:

1. Mandated reporter requirements

Administrative and supervisory staff shall receive training annually, or if hired during the course of the school year upon being hired, on the prevention of abuse, including sexual abuse, of children on school grounds, by school personnel, or in district-sponsored programs. The training shall include that failure to report an incident of known or reasonably suspected child abuse or neglect is a misdemeanor punishable by up to six months confinement in a county jail, or by a fine of one thousand dollars (\$1,000), or by both imprisonment and fine. (Education Code 44691)

2. Youth behavioral health

On or before July 1, 2029, administrative and supervisory staff who have direct contact with students in any of grades 7-8 shall, at least one time, receive youth behavioral health training which provides instruction around the unique risk factors and warning signs of behavioral health problems in adolescents, builds understanding of the importance of early intervention, and teaches staff how to help an adolescent in crisis or experiencing a behavioral health challenge. The training may also include instruction on: (Education Code 49428.2)

- a. Recognizing the signs and symptoms of youth behavioral health disorders, including, but not limited to, psychiatric conditions and substance use disorders such as opioid and alcohol abuse
- b. How to maintain student privacy and confidentiality in a manner consistent with federal and state privacy laws
- c. Safe de-escalation of crisis situations involving students with a youth behavioral health disorder

3. Personnel management, including best practices on hiring, recruitment, assignment, and retention of staff

4. Effective fiscal management and accountability practices

5. Academic standards and standards-aligned curriculum and instructional materials

6. Leadership training to improve the academic achievement of all students, including capacity building in pedagogies of learning, instructional strategies that meet the varied learning needs of students, and student motivation

7. The use of student assessments, including analysis of disaggregated assessment results to identify needs and progress of student subgroups

8. The use of technology to improve student performance and district operations

9. Creation of safe and inclusive school environments

10. Parent/guardian involvement and community collaboration

11. Employee relations

12. Effective school and district planning processes

Staff Development Materials and Services

The Board shall adopt staff development materials and services that align with the district's mission, vision, and goals, are relevant to student academic achievement and well-being, and are instrumental in assisting administrative and supervisory staff in developing the knowledge and skills specified in Items #1-12, above.

The Board shall not adopt the use of any staff development materials or services that promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or curriculum which would subject a student to unlawful discrimination pursuant to Education Code 220 and Board Policy 0410 - Nondiscrimination in District Programs and Activities. (Education Code 244)

If the Board knows or has reason to know that materials were used in a classroom, staff development materials or services were used, or an action occurred which subjected an individual to unlawful discrimination pursuant to Education Code 220, the Superintendent or designee shall remediate the action, which may include, but is not limited to, implementation of restorative justice practices. (Education Code 244)

If it is determined that any textbook, instructional material, supplemental instructional material, staff development material, or curriculum provided by an organization has violated Education Code 244, the district shall notify the organization that corrective action is required unless the Superintendent of Public Instruction has already done so. If corrective action is not taken within 60 days, the California Department of Education may use any means authorized by law to effect compliance. (Education Code 60152)

The district's staff evaluation process may be used to recommend additional staff development for individual employees.

An employee's assessment, testing, admission, or acknowledgment of their own personal bias that was made in good faith and solicited or required as part of a bias mitigation training does not, by itself, constitute unlawful discrimination. (Government Code 12940.2)

The Superintendent or designee shall provide a means for continual evaluation of the benefit of staff development activities to both staff and students and shall regularly report to the Board regarding the effectiveness of the staff development program. Based on the Superintendent's report, the Board may revise the program as necessary to ensure that the staff development program supports the district's priorities for student achievement and well-being. ~~The Superintendent or designee shall evaluate the benefit to staff and students of professional development activities.~~



Policy 5020: Parent Rights And Responsibilities

Status: DRAFT

Original Adopted Date: 01/14/2015 | Last Revised Date: 02/18/2026 | Last Reviewed Date: 02/18/2026

The Board of Trustees recognizes that parents/guardians of district students have certain rights as well as responsibilities related to the education of their children.

The Board believes that the district's relationship with parents/guardians is one of mutual support and respect. The Superintendent or designee shall work with parents/guardians, including parents/guardians of English learners, to determine appropriate roles and responsibilities of parents/guardians for continuing the intellectual, physical, emotional and social development and well-being of their students, including the means by which the district and parents/guardians can help their students achieve academic and other standards of the district.

The district is responsible for providing Within this framework, the district's primary responsibility shall be to provide a high-quality curriculum and instructional program in a safe, supportive and effective learning environment that enables all students to meet the academic expectations of the district.

Parents/guardians shall have the opportunity to work with schools in a mutually supportive and respectful partnership and to help their students/children succeed in school. (Education Code 51100)

The Superintendent or designee shall ensure that district staff understand the rights of parents/guardians afforded by law, Board policy, and administrative regulation, and follow acceptable practices that respect those rights.

The Superintendent or designee shall ensure that parents/guardians receive notification regarding their rights, including, but not limited to, their rights in accordance with 20 USC 1232g and 34 CFR 99.1-99.8, the federal Family Educational Rights and Privacy Act (FERPA), and as specified in Board Policy/Exhibit (1) 5145.6 - Parent/Guardian Notifications.

When required by law, Board policy, or administrative regulation, the district shall notify parents/guardians that they may request to opt their student out of certain instruction. Students for whom the district has approved the opt-out shall be offered an alternative activity of similar educational value.

The Superintendent or designee shall take all reasonable steps to ensure that all parents/guardians who speak a language other than English are properly notified in English, and in their home language, of the rights and opportunities available to them pursuant to Education Code 48985. (Education Code 51101.1)



Regulation 5020: Parent Rights And Responsibilities

Status: DRAFT

Original Adopted Date: 10/14/2015 | Last Revised Date: 02/18/2026 | Last Reviewed Date: 02/18/2026

Parent/Guardian Rights

The rights of parents/guardians of district students include, but are not limited to, the following:

1. To observe, within a reasonable period of time after making the written request, the classroom(s) in which their child is enrolled or for the purpose of selecting the school in which their child will be enrolled (Education Code 49091.10, 51101)

Parents/guardians may observe instructional and other school activities that involve their child in accordance with Board policy and administrative regulations adopted to ensure the safety of students and staff, prevent undue interference with instruction or harassment of school staff, and provide reasonable accommodation to parents/guardians. Upon written request by a parent/guardian, the Superintendent or designee shall arrange for parental observation of a class or activity in a reasonable time frame and in accordance with Board policy and administrative regulations. (Education Code 49091.10)

Upon receiving a request to observe a specific classroom, the principal or designee shall coordinate with the parent/guardian and the classroom teacher to determine the appropriate date, time, duration, and conditions of the visit.

Upon receiving a request to observe a school, the principal or designee shall coordinate with the parent/guardian to determine the appropriate date, time, duration, and conditions of the

visit.

Additionally, a principal or designee may establish, in consultation with school site staff, a regular visitation schedule for parents/guardians.

2. To meet, within a reasonable time of their request, with their child's teacher(s) and the principal (Education Code 51101)
3. Under the supervision of district employees, to volunteer their time and resources for the improvement of district school facilities and school programs, including, but not limited to, providing assistance in the classroom with the approval, and under the direct supervision, of the teacher, in accordance with Board Policy and Administrative Regulation 1240 – Volunteer Assistance (Education Code 51101)
4. To be notified on a timely basis if their child is absent from school without permission (Education Code 51101)
5. To receive the results of their child's performance and the school's performance on standardized tests and statewide tests (Education Code 51101)

For parents/guardians of English learners, this right shall include the right to receive the results of their child's performance on the English language development test. (Education Code 51101.1)

6. To request a particular school for their child and to receive a response from the district (Education Code 51101)
7. To have a school environment for their child that is safe and supportive of learning (Education Code 51101)
8. To examine the curriculum materials of the class(es) in which their child is enrolled (Education Code 51101; 20 USC 1232h)

Parents/guardians may inspect, in a reasonable time frame, all primary supplemental instructional materials and assessments, including textbooks, teacher's manuals, films, audio and video recording and software stored by

the classroom teacher. (Education Code 49091.10)

Each school **site** shall make available to parents/guardians and others, upon request, a copy of the prospectus for each course, including the titles, descriptions and instructional aims of the course. (Education Code 49091.14)

The school may charge an amount not to exceed the cost of duplication if a hard copy is created. (Education Code 49091.14)

9. To be notified of the opportunity to opt their child out of certain instruction, as required by law (Education Code 51240, 51938)
10. To be informed of their child's progress in school and of the appropriate school personnel whom they should contact if problems arise with their child (Education Code 51101)
11. For parents/guardians of English learners, to support their child's advancement toward literacy (Education Code 51101.1)

The Superintendent or designee may make available, to the extent possible, surplus or undistributed instructional materials to parents/guardians pursuant to Education Code 60510. (Education Code 51101.1)

12. For parents/guardians of English learners, to be informed, through the school accountability report card, about statewide and local academic standards, testing programs, accountability measures, and school improvement efforts (Education Code 51101.1)
13. To **have access to their student's records in accordance with Board Policy and Administrative Regulation 5125 - Student Records** ~~have access to the student records of their child~~ (Education Code 51101)
14. To receive information concerning the academic performance standards, proficiencies, or skills their child is expected to accomplish (Education Code 51101)
15. To be informed in advance about school rules, including disciplinary rules and procedures in accordance with Education Code 48980, attendance policies, dress codes, and procedures for visiting the school (Education Code 51101)
16. To be notified, as early in the school year as practicable, pursuant to Education Code 48070.5, if their child is identified as being at risk of retention and of their right to consult with district personnel responsible for a decision to promote or retain their child and to appeal such a decision (Education Code 51101)
17. To receive notice and information about and to opt out of any psychological testing involving their child, and (Education Code 51101)
18. To receive notice and information about and to opt out of any assessment, analysis, evaluation or monitoring of the quality or character of the student's home life, any form of parent/guardian screening or testing, any nonacademic home-based counseling program, parent/guardian training, or any prescribed family education service plan and to inspect any survey collecting personal information **in accordance with Board Policy and Administrative 213 Regulation 5022 - Student and Family Privacy Rights** (Education Code 49091.18; 20 USC 1232h)
19. To participate as a member of a parent advisory committee, school site council or site-based management leadership team in accordance with any rules and regulations governing membership in these organizations (Education Code 51101)

For parents/guardians of English learners, this right shall include the right to participate in school and district advisory bodies in accordance with federal and state law and regulations. (Education Code 51101.1)

20. To question anything in their child's student record that the parent/guardian feels is inaccurate or misleading or is an invasion of privacy and to receive a response from the school in accordance with Board Policy and Administrative Regulation 5125 – Student Records (Education Code 51101)
21. To object, in accordance with Administrative Regulation 5145.3 - Nondiscrimination/Harassment, to any treatment of the student by the district that is inconsistent with the student's sex, such as in the use of the student's preferred name and pronouns and access to sex-segregated facilities, programs, and activities
22. To provide informed, written parental consent before their child is tested for a behavioral, mental, or emotional evaluation (Education Code 49091.12). A general consent, including medical consent, used to approve admission to or involvement in a special education or remedial program or regular school activity, shall not constitute written consent for these purposes. (Education Code 49091.12)
23. For parents/guardians of English learners, to be given any required written notification, under any applicable law, in English and the student's home language pursuant to Education Code 48985 (Education Code 51101.1)

These rights shall be exercised in accordance with applicable Board policy and administrative regulation.

Parent Responsibilities

Parents/guardians may support the learning environment of their child by: (Education Code 51101)

1. Monitoring attendance of their child
 2. Ensuring that homework is completed and turned in on time
 3. Encouraging participation their child to participate in extracurricular and co-curricular activities
 4. Monitoring and prohibiting or regulating the use of social media and other forms of online entertainment viewed by their child
 5. Working with their child at home on learning activities that extend the classroom learning
 6. Volunteering in their child's classroom(s) or for other school activities in accordance with Board Policy and Administrative Regulation 1240 – Volunteer Assistance
 7. Participating in decisions related to the district, their student's school, or the education of their own child or the total school programthe student, as appropriateParticipating in decisions related to the education of their own child or the total school program as appropriate
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Policy 5022: Student And Family Privacy Rights

Status: DRAFT

Original Adopted Date: 05/23/2018 | **Last Reviewed Date:** 05/23/2018

The Board of Trustees respects the **privacy** rights of district students and their parents/guardians with regard to the privacy of their personal beliefs and the confidentiality of their personal information.

The Superintendent or designee shall ensure that parents/guardians receive notification regarding their rights, including, but not limited to, their rights in accordance with 20 USC 1232g and 34 CFR 99.1-99.8, the federal Family Educational Rights and Privacy Act (FERPA), and as specified in Board Policy and Exhibit (1) 5145.6 - Parent/Guardian Notifications.

The Superintendent or designee may collect, disclose, or use students' personal information for the exclusive purpose of developing, evaluating, or providing educational products or services for or to students or educational institutions, such as the following: (20 USC 1232h)

1. College or other postsecondary education recruitment or military recruitment
2. Book clubs, magazines, and programs providing access to low-cost literary products
3. Curriculum and instructional materials used by elementary and secondary schools
4. Tests and assessments to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments
5. The sale by students of products or services to raise funds for school-related or education-related activities
6. Student recognition programs

The Superintendent or designee is prohibited from collecting, disclosing, or using a student's individually identifiable information, including his/her name, parent/guardian's name, home or other physical address, telephone number, or social security number, for the purpose of marketing or selling that information or providing the information to others for that purpose.

The Superintendent or designee shall consult with parents/guardians regarding the development of regulations pertaining to other uses of personal information, which shall, at a minimum, address the following: (20 USC 1232h)

1. Arrangements for protecting student privacy when collecting, disclosing, or using students' individually identifiable information for any purpose
2. Arrangements to protect student privacy in the administration of surveys that may request information about the personal beliefs and practices of students and their families
3. The rights of parents/guardians to inspect the following, and any applicable procedures for granting reasonable access to the following in a reasonable period of time:
 - a. Survey instruments requesting information about their personal beliefs and practices or those of their children
 - b. Instructional materials used as part of their children's educational curriculum
4. Any nonemergency physical examinations or screenings that the school may administer

The Superintendent or designee shall notify parents/guardians of the adoption or continued use of the district's policy

pertaining to the rights specified in items #1-4 above. (20 USC 1232h)



Regulation 5022: Student And Family Privacy Rights

Status: DRAFT

Original Adopted Date: 05/23/2018 | Last Reviewed Date: 05/23/2018

Surveys Requesting Information about Beliefs and Practices

A student's parent/guardian, or a student who is an adult or emancipated minor, shall provide prior written consent before the student is required to participate in a survey inquiring about one or more of the following: (Education Code 51513; 20 USC 1232h)

1. Political affiliations or beliefs of the student or his/her parent/guardian
2. Mental or psychological problems of the student or his/her family
3. Sexual behavior or attitudes or personal beliefs and practices in family life or morality
4. Illegal, anti-social, self-incriminating, or demeaning behavior
5. Critical appraisals of other individuals with whom the student has close family relationships
6. Legally recognized privileged or analogous relationships, such as those of lawyers, physicians, or ministers
7. Religious practices, affiliations, or beliefs of the student or his/her parent/guardian
8. Income, except to the extent that income is required to be disclosed by law for participation in a program or for receiving financial assistance under such a program

If a student participates in such a survey requesting information about personal beliefs and practices, **district employees** shall not request or disclose the student's identity.

Notwithstanding the above requirements for prior written consent, the district may administer to students in grades 7-12 anonymous, voluntary, and confidential research and evaluation tools to measure student health risks and behaviors, including tests and surveys about student attitudes or practices related to sex **as long as** parents/guardians are provided written notice and given an opportunity to request, in writing, that their child not participate. (Education Code 51938)

Parent/Guardian Access to Surveys and Instructional Materials

The parent/guardian of any district student, upon his/her request, shall have the right to inspect: (Education Code 51938; 20 USC 1232h)

1. A survey or other instrument to be administered or distributed to his/her child that either collects personal information for marketing or sale or requests information about beliefs and practices
2. Any instructional material to be used as part of his/her child's educational curriculum

Parents/guardians may file a complaint concerning the content or use of instructional materials in accordance with Board Policy and Administrative Regulation 1312.2 – Complaints Concerning Instructional Materials or Board Policy and Administrative Regulation 1312.3 – Uniform Complaint Procedures, and may request to opt their student out of specific instructional materials in accordance with Board Policy and Administrative Regulation 5020 -- Parent Rights and Responsibilities.

Within a reasonable period of time after receiving a parent/guardian's request, the principal or designee shall permit the parent/guardian to view the survey or other **document** he/she requested **document**. A parent/guardian may view the document any time during normal business hours.

No student shall be subject to penalty for **his/her parent/guardian's** exercise of any of the rights stated above.

Health Examinations

Authorized school officials may administer to any student any physical examination or screening permitted under California law. However, no student shall be subjected to a nonemergency, invasive physical examination without prior written notice to his/her parent/guardian, unless an applicable state law authorizes the student to provide consent without parent/guardian notification. (20 USC 1232h)

Invasive physical examination means any medical examination that involves the exposure of private body parts or any act during such examination that includes incision, insertion, or injection into the body, but does not include a properly authorized hearing, vision, or scoliosis screening. (20 USC 1232h)

Notifications

At the beginning of the school year, the Superintendent or designee shall notify parents/guardians of: (20 USC 1232h)

1. The district's policy regarding student privacy
2. The process to opt their children out of participation in any activity described in this administrative regulation and the accompanying Board Policy
3. The specific or approximate dates during the school year when the following activities are scheduled:
 - a. Survey requesting personal information
 - b. Physical examinations or screenings

Prior to administering any anonymous and voluntary survey regarding health risks and behaviors to students in grades 7-12, the district shall provide parents/guardians with written notice that the survey is to be administered. (Education Code 51938)

Parents/guardians shall also be notified of any substantive change to this policy and administrative regulation within a reasonable period of time after adoption of the change. (20 USC 1232h)



Policy 5125: Student Records

Status: DRAFT

Original Adopted Date: 08/22/2018 | **Last Revised Date:** 03/18/2026 | **Last Reviewed Date:** 03/18/2026

The Governing Board recognizes the importance of keeping accurate, comprehensive student records as required by law. The Superintendent or designee shall establish administrative regulations governing the identification, collection, retention, disclosure, and security of student records. These regulations shall ensure the rights of authorized persons to have timely access to records while maintaining the confidentiality of student records are in accordance with state and federal law.

The Superintendent or designee shall designate a certificated employee to serve as custodian of records with responsibility for student records at the district level. At each school, the principal or a certificated designee shall act as custodian of records for students enrolled at that school. The custodian of records shall be responsible for implementing Board policy and administrative regulation regarding student records. (5 CCR 431)

~~If student records containing covered information which is not subject to the California Consumer Privacy Act are under the control of the operator of a website, online service or application, or mobile application, and the student's parent/guardian or the student, if 18 years of age or older, requests deletion of such records, the Superintendent or designee shall provide documentation to the operator that the student has not been enrolled in the district for at least 60 days. (Business and Professions Code 22584)~~

All appropriate personnel shall receive training regarding district policies and procedures for gathering and handling sensitive student information, including which information should not be solicited..

The district shall not collect or solicit social security numbers or the last four digits of social security numbers of students or their parents/guardians, unless otherwise required to do so by state or federal law. (Education Code 49076.7)

Records Related to Immigration or Citizenship Status

The immigration or citizenship status of a student's family member may only be collected and disclosed in accordance with Board Policy/Administrative Regulation 1445-Response to Immigration Enforcement.

No information or documents regarding the citizenship or immigration status of students or their family members shall be collected, except as required by state or federal law or as required to administer a state or federally supported educational program. In accordance with Board Policy 5145.13 – Response to Immigrant Enforcement, the Superintendent or designee shall not disclose student records to a person, agency, or organization for immigration enforcement purposes without parental consent, a court order, or a judicial subpoena/warrant. If a district employee receives such a request, he/she responds in accordance with Board Policy 5145.13 – Response to Immigration Enforcement. The Superintendent shall report the request to the Board in a timely manner that ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)

The district or any district employee shall not compile a list, registry, or database based on students' national origin, ethnicity, or religious belief, practice, or affiliation, nor shall he/she disclose student information to federal government authorities for the purpose of compiling such a list, registry, or database for purposes of immigration enforcement. This prohibition does not apply to that which is aggregated and is not personally identifiable. (Government Code 8310.3)

Family Court Records

The Superintendent or designee shall develop protocols to comply with a court's restraining order that prohibits a party from accessing specified records and information pertaining to a student. (Family Code 6323.5)

Student Records from Social Media

The Superintendent or designee may gather and maintain information from the social media of any district student,

provided that the district first notifies students and parents/guardians about the proposed program, offers an opportunity for public comment at a regularly scheduled Board meeting, and gathers only information that directly pertains to school safety or student safety. (Education Code 49073.6)

Retention, Disclosure, and Security of Student Records

The Superintendent or designee shall ensure the confidentiality of student records as required by law. Additionally, the Superintendent or designee shall establish processes and procedures to safeguard student records data against damage, loss, or theft, that including damage, loss, or theft, which may be caused by any the use of technology, used in the retention or disclosure of student records, including artificial intelligence and , or by a breach breaches to the district's digital infrastructure, in the retention or disclosure of student records.

The Superintendent or designee shall ensure that employees receive information and training about cybersecurity, including ways to protect student records from breaches to the district's digital infrastructure.

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)

In accordance with law and Board Policy 3312 – Contracts, the Superintendent or designee may enter into a contract with a third party for the digital storage, management, and retrieval of student records and/or to authorize a third party provider of digital software to access, store, and use student records, provided that the contract meets the requirements of Education Code 49073.1 and other applicable state and federal laws.

The operator of a website, online service or application, or mobile application that controls such student record shall delete any student data under the control of the school or district upon request by the district. Additionally, the student's parent/guardian, or the student if 18 years of age or older, may request the operator to delete any student's records containing covered information which is not subject to the California Consumer Privacy Act. (Business and Professions Code 22584, 22586)



Regulation 5125: Student Records

Status: DRAFT

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Definitions

Access means a personal inspection and review of a record or an accurate copy of a record, or receipt of an accurate copy of a record or an oral description or communication of a record, and a request to release a copy of any record. (Education Code 49061)

Adult student is a person who is or was enrolled in the district and who is at least 18 years of age. (5 CCR 430)

Attendance includes, but is not limited to, attendance in person or by paper correspondence, video conference, satellite, Internet, or other electronic information and telecommunication technologies for students who are not physically present in the classroom, and the period during which a person is working under a work-study program. (34 CFR 99.3)

Contractor or consultant is anyone with a formal written agreement or contract with the district regarding the provision of services or functions outsourced by the district. Contractor or consultant shall not include a volunteer or other party. (Education Code 49076)

County placing agency means the county social service department or county probation department. (Education Code 49061)

Custodian of records is the employee responsible for the security of student records maintained by the district and for devising procedures for assuring that access to such records is limited to authorized persons. (5 CCR 433)

Disclosure means to permit access to, or the release, transfer, or other communication of, personally identifiable information contained in student records to any party, except the party that provided or created the record, by any means including oral, written, or electronic. (34 CFR 99.3)

District officials and employees are officials or employees, including teachers, whose duties and responsibilities to the district, whether routine or as a result of special circumstances, require access to student records. (34 CFR 99.31)

Legitimate educational interest is an interest held by any district official, employee, contractor, or consultant whose official duties, responsibilities, or contractual obligations to the district, whether routine or as a result of special circumstances, require access to information contained in student records.

Mandatory interim student records are those records which the district is directed to compile and maintain for specified periods of time and are then destroyed in accordance with state law, regulation, or administrative directive. (5 CCR 430)

Mandatory permanent student records are those records which are maintained in perpetuity and which the district has been directed to compile by state law, regulation, or administrative directive. (5 CCR 430)

Parent/guardian means a natural parent, an adopted parent, legal guardian, surrogate parent, or foster parent. (Education Code 49061, 56050, 56055)

Permitted student records are those records having clear importance only to the current educational process of the student. (5 CCR 430)

Personally identifiable information includes, but is not limited to: (34 CFR 99.3)

1. The student's name

2. The name of the student's parent/guardian or other family members
3. The address of the student or student's family
4. A personal identifier, such as the student's social security number, student number, or biometric record (e.g., fingerprints, retina and iris patterns, voice prints, DNA sequence, facial characteristics, and handwriting)
5. Other indirect identifiers, such as the student's date of birth, place of birth, and mother's maiden name
6. Other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty
7. Information requested by a person who the district reasonably believes knows the identity of the student to whom the student record relates

Student means any individual who is or has been in attendance at the district and regarding whom the district maintains student records. (34 CFR 99.3)

Student records are any items of information (in handwriting, print, tape, film, computer, or other medium) gathered within or outside the district that are directly related to an identifiable student and maintained by the district, required to be maintained by an employee in the performance of the employee's duties, or maintained by a party acting for the district. Any information maintained for the purpose of second-party review is considered a student record. Student records include the student's health record. (Education Code 49061, 49062; 5 CCR 430; 34 CFR 99.3)

Student records do not include: (Education Code 49061, 49062; 34 CFR 99.3)

1. Directory information
2. Informal notes compiled by a district official or employee which remain in the sole possession of the maker, are used only as a personal memory aid, and are not accessible or revealed to any other person except a substitute employee.
3. Records of the law enforcement unit of the district, as specified in 34 CFR 99.8
4. Records created or received by the district after an individual is no longer a student and that are not directly related to the individual's attendance as a student
5. Grades on peer-graded papers before they are collected and recorded by a teacher

Persons Granted **Absolute Access**

In accordance with law, absolute access to any student records shall be granted to:

1. Parents/guardians of students younger than 18 years of age, including the parent who is not the student's custodial parent (Education Code 49069; Family Code 3025; 34 CFR 99.4))

However, the district shall not disclose student records to a party, including a parent/guardian, who is legally prohibited from accessing records and information of a student pursuant to a restraining order. (Family Code 6323.5; 34 CFR 99.4))

2. An adult student, or a student under the 18 years of age, who attends a post-secondary institution, in which case the student alone shall exercise rights related to the student's records and grant consent for the release of records (34 CFR 99.3, 99.5)

3. Parents/guardians of an adult student with exceptional needs who is 18 years of age or older and has been declared incompetent under state law (Education Code 56041.5)

Access for Limited Purpose/Legitimate Educational Interest

The following persons or agencies shall have access to those particular records that are relevant to their legitimate educational interest or other legally authorized purpose:

1. Parents/guardians of a student 18 years of age or older who is a dependent child as defined under 26 USC 152 (Education Code 49076; 34 CFR 99.31)
2. Students who are 16 years of age or older or who have completed the 10th grade (Education Code 49076; 34 CFR 99.31)
3. District officials and employees, consistent with the definition provided in the section "Definitions" above (Education Code 49076)
4. Members of a school attendance review board (SARB) appointed pursuant to Education Code 48321 who are authorized representatives of the district and any volunteer aide 18 years of age or older who has been investigated, selected, and trained by the SARB to provide follow-up services to a referred student (Education Code 49076)
5. Officials and employees of other districts, school systems, or post-secondary institutions where the student intends or is directed to enroll, including local, county, or state correctional facilities where educational programs leading to high school graduation are provided, or where the student is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer (Education Code 49076; 34 CFR 99.31)

Unless the annual parent/guardian notification issued pursuant to Education Code 48980 includes a statement that the district may disclose students' personally identifiable information to officials of another district, school system, or post-secondary institution where the student seeks or intends to enroll, the Superintendent or designee shall, when such a disclosure is made, make a reasonable attempt to notify the parent/guardian or adult student at the last known address, provide a copy of the record that is disclosed, and give the parent/guardian or adult student an opportunity for a hearing to challenge the record. (34 CFR 99.34)

6. The Student Aid Commission, to provide the grade point average (GPA) of all district students in grade 12 and, when required, verification of high school graduation or its equivalent of all students who graduated in the prior academic year, for use in the Cal Grant postsecondary financial aid program. However, such information shall not be submitted when students opt out or are permitted by the rules of the Student Aid Commission to provide test scores in lieu of the GPA. (Education Code 69432.9, 69432.92)

No later than January 1 each year, the Superintendent or designee shall notify each student in grade 11, and the student's parents/guardians if the student is under 18 years of age, that the student's GPA will be forwarded to the Student Aid Commission by October 1 unless the student opts out within a period of time specified in the notice, which shall not be less than 30 days. (Education Code 69432.9)

Students' social security numbers shall not be included in the submitted information unless the Student Aid Commission deems it necessary to complete the financial aid application and the Superintendent or designee obtains permission from the student's parent/guardian, or from the adult student, to submit the social security number. (Education Code 69432.9)

7. Federal, state, and local officials, as needed for an audit or evaluation of, or compliance with a state or federally funded education program, and in accordance with a written agreement developed pursuant to 34 CFR 99.35 (Education Code 49076; 34 CFR 99.3, 99.31, 99.35)

8. Any county placing agency acting as an authorized representative of a state or local educational agency which is required to audit or evaluate a state or federally supported education program pursuant to item #7 above (Education Code 49076)
9. Any person, agency, or organization authorized in compliance with a court order or lawfully issued subpoena (Education Code 49077; 5 CCR 435; 34 CFR 99.31)

Unless otherwise instructed by the court, the Superintendent or designee shall, prior to disclosing a record pursuant to a court order or subpoena, give the parent/guardian or adult student at least three days' notice of the name of the requesting agency and the specific record requested, if lawfully possible within the requirements of the judicial order. (Education Code 49077; 5 CCR 435; 34 CFR 99.31)

10. Any district attorney who is participating in or conducting a truancy mediation program or participating in the presentation of evidence in a truancy petition (Education Code 49076)
11. A district attorney's office for consideration against a parent/guardian for failure to comply with compulsory education laws (Education Code 49076)
12. Any probation officer, district attorney, or counsel of record for a student who is a minor for the purposes of conducting a criminal investigation or an investigation in regards to declaring the minor a ward of the court or involving a violation of a condition of probation, subject to evidentiary rules specified in Welfare and Institutions Code 701 (Education Code 49076)

When disclosing records for these purposes, the Superintendent or designee shall obtain written certification from the recipient of the records that the information will not be disclosed to another party without prior written consent of the student's parent/guardian or the holder of the student's educational rights, unless specifically authorized by state or federal law. (Education Code 49076)

13. Any judge or probation officer for the purpose of conducting a truancy mediation program for a student or for the purpose of presenting evidence in a truancy petition pursuant to Welfare and Institutions Code 681 (Education Code 49076)

In such cases, the judge or probation officer shall certify in writing to the Superintendent or designee that the information will be used only for truancy purposes. Upon releasing student information to a judge or probation officer, the Superintendent or designee shall inform, or provide written notification to, the student's parent/guardian within 24 hours. (Education Code 49076)

14. Any foster family agency with jurisdiction over currently enrolled or former students; short-term residential treatment program staff responsible for the education or case management of a student; or a caregiver who has direct responsibility for the care of a student, including a certified or licensed foster parent, an approved relative or nonrelated extended family member, or a resource family, as defined (Education Code 49076)

Such individuals shall have access to the student's current or most recent records of grades, transcripts, attendance, discipline, online communication on platforms established by the district for students and parents/guardians, and any individualized education program or Section 504 plan developed and maintained by the district (Education Code 49069.3)

15. A student 14 years of age or older who is both a homeless student and an unaccompanied minor as defined in 42 USC 11434a (Education Code 49076)
16. An individual who completes items #1-4 of the Caregiver's Authorization Affidavit pursuant to Family Code 6552 and signs the affidavit for the purpose of enrolling a minor in school (Education Code 49076)
17. A caseworker or other representative of a state or local child welfare agency or tribal organization that has legal responsibility in accordance with state or tribal law for the care and protection of a student, provided that the

individual is authorized by the agency or organization to receive the records and the information requested is directly related to providing assistance to address the student's educational needs (Education Code 49076; 20 USC 1232g)

18. Appropriate law enforcement authorities, in circumstances where Education Code 48902 requires that the district provide special education and disciplinary records of a student with exceptional needs who is suspended or expelled for committing an act violating Penal Code 245 (Education Code 48902, 49076)

When disclosing such records, the Superintendent or designee shall obtain written certification by the recipient of the records as described in item #12 above. (Education Code 49076)

19. Designated peace officers or law enforcement agencies in cases where the district is authorized by law to assist law enforcement in investigations of suspected criminal conduct or kidnapping and a written consent by a parent/guardian, lawfully issued subpoena, or court order is submitted to the district, or information is provided to it indicating that an emergency exists in which the student's information is necessary to protect the health or safety of the student or other individuals (Education Code 49076.5)

In such cases, the Superintendent or designee shall provide information about the identity and location of the student as it relates to the transfer of that student's records to another public school district in California or any other state or to a California private school. (Education Code 49076.5)

When disclosing records for the above purposes, the Superintendent or designee shall obtain the necessary documentation to verify that the person, agency, or organization is a person, agency, or organization that is permitted to receive such records.

Any person, agency, or organization granted access is prohibited from releasing information to another person, agency, or organization without written permission from the parent/guardian or adult student unless specifically allowed by state law or the federal Family Educational Rights and Privacy Act (FERPA). (Education Code 49076; 20 USC 1232g; 34 CFR 99.1-99.8)

In addition, the parent/guardian or adult student may provide written consent for access to be granted to persons, agencies, or organizations not afforded access rights by law. The written consent shall specify the records to be released and the party or parties to whom they may be released. (Education Code 49061, 49075)

Only a parent/guardian having legal custody of the student may consent to the release of records to others. Either parent/guardian may grant consent if both parents/guardians notify the district, in writing, that such an agreement has been made. (Education Code 49061)

Discretionary Access

At the discretion of the Superintendent or designee, information may be released from a student's records to the following:

1. Appropriate persons, including parents/guardians of a student, in connection with an emergency if the knowledge of the information is necessary to protect the health or safety of the student or other persons are at stake (Education Code 49076; 34 CFR 99.31, 99.32, 99.36)

When releasing information to any such appropriate person, the Superintendent or designee shall record information about the threat to the health or safety of the student or any other person that formed the basis for the disclosure and the person(s) to whom the disclosure was made. (Education Code 49076; 34 CFR 99.32)

Unless it would further endanger the health or safety of the student or other persons, the Superintendent or designee shall inform the parent/guardian or adult student within one week of the disclosure that the disclosure was made, of the articulable and significant threat to the health or safety of the student or other individuals that formed the basis for the disclosure, and of the parties to whom the disclosure was made.

2. Accrediting associations in order to carry out their accrediting functions (Education Code 49076; 34 CFR 99.31)
3. Organizations conducting studies on behalf of educational institutions or agencies for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction, provided that: (Education Code 49076; 34 CFR 99.31)
 - a. The study is conducted in a manner that does not permit personal identification of students or parents/guardians by individuals other than representatives of the organization who have legitimate interests in the information.
 - b. The information is destroyed when no longer needed for the purposes for which the study is conducted.
 - c. The district enters into a written agreement with the organization that complies with 34 CFR 99.31.
4. Officials and employees of other districts, private schools, or school systems where the student is enrolled or intends to enroll, subject to the rights of parents/guardians as provided in Education Code 49068 and in compliance with 34 CFR 99.34 (Education Code 49076; 34 CFR 99.31, 99.34)
5. Local health departments operating countywide or regional immunization information and reminder systems and the California Department of Public Health, unless the parent/guardian has requested that no disclosure of this be made (Health and Safety Code 120440)
6. Contractors and consultants having a legitimate educational interest based on services or functions which have been outsourced to them through a formal written agreement or contract with the district, excluding volunteers or other parties (Education Code 49076)
7. Agencies or organizations in connection with the student's application for or receipt of financial aid, provided that information permitting the personal identification of a student or the student's parents/guardians for these purposes is disclosed only as may be necessary to determine the eligibility of the student for financial aid, determine the amount of financial aid, determine the conditions which will be imposed regarding the financial aid, or enforce the terms or conditions of the financial aid (Education Code 49076; 34 CFR 99.31, 99.36)
8. County elections officials for the purpose of identifying students eligible to register to vote or offering such students an opportunity to register, subject to the limits set by 34 CFR 99.37 and under the condition that any information provided on this basis shall not be used for any other purpose or transferred to any other person or agency (Education Code 49076; 34 CFR 99.31, 99.37)

When disclosing records for the above purposes, the Superintendent or designee shall obtain the necessary documentation to verify that the person, agency, or organization is a person, agency, or organization that is permitted to receive such records.

Any person, agency, or organization granted access is prohibited from releasing information to another person, agency, or organization without written permission from the parent/guardian or adult student unless specifically allowed by state law or the federal Family Educational Rights and Privacy Act (FERPA) . (Education Code 49076; 20 USC 1232g; 34 CFR 99.1-99.8)

Persons Generally Denied Access

A request for student records by an officer or employee of an agency conducting immigration enforcement shall be denied except in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement.

De-identification of Records

When authorized by law for any program audit, educational research, or other purposes, the Superintendent or designee may release information from a student record without prior consent of the parent/guardian or adult

student after the removal of all personally identifiable information. Prior to releasing such information, the Superintendent or designee shall make a reasonable determination that the student's identity is not personally identifiable, whether through single or multiple releases and taking into account other reasonably available information. (Education Code 49074, 49076; 20 USC 1232g; 34 CFR 99.31)

Process for Providing Access to Records

Student records shall be maintained in a central file at the school attended by the student or, when records are maintained in different locations, a notation shall be placed in the central file indicating where other records may be found. Parents/guardians and adult students shall be notified of the location of student records if not centrally located. (Education Code 49069; 5 CCR 433)

The custodian of records shall be responsible for the security of student records and shall ensure that access is limited to authorized persons. (5 CCR 433)

The custodian of records shall develop reasonable methods, including physical, technological, and administrative policy controls, to ensure that district officials and employees obtain access to only those student records in which they have legitimate educational interests. (Education Code 49076; 5 CCR 431; 34 CFR 99.31)

To inspect, review, or obtain copies of student records, authorized persons shall submit a request to the custodian of records. Prior to granting the request, the custodian of records shall authenticate the individual's identity. For any individual granted access based on a legitimate educational interest, the request shall specify the interest involved.

Within five business days following the date of request, the authorized person shall be granted access to inspect, review, and obtain copies of student records during regular school hours. (Education Code 49069.7; 5 CCR 431)

When required by law, a student's parents/guardian or an adult student shall provide a written, signed, and dated consent before the district discloses the student record. Such consent may be given through electronic means in those cases where it can be authenticated. The district's consent form shall specify the records that may be disclosed, state the purpose of the disclosure, and identify the party or class of parties to whom the disclosure may be made. Upon request by the parent/guardian or adult student, the district shall provide him/her a copy of the records disclosed. (34 CFR 99.30)

If the parent/guardian refuses to provide written consent for the release of student information, the Superintendent or designee shall not release the information, unless it is otherwise subject to release based on a court order or a lawful subpoena.

Within five business days following the date of request, the authorized person shall be granted access to inspect, review, and obtain copies of student records during regular school hours. (Education Code 49069)

Qualified certificated personnel shall be available to interpret records when requested. (Education Code 49069.7)

Additionally, the custodian of records or the Superintendent or designee shall prevent the alteration, damage, or loss of records during inspection. (5 CCR 435)

Access Log

A log shall be maintained for each student's record which lists all persons, agencies, or organizations requesting or receiving information from the record and the legitimate educational interest of the requester. (Education Code 49064)

In every instance of inspection by persons who do not have assigned educational responsibility, the custodian of records shall make an entry in the log indicating the record inspected, the name of the person granted access, the reason access was granted, and the time and circumstances of inspection. (5 CCR 435)

Additionally, the custodian of records shall make an entry in the log regarding any request for record(s) that was denied and the reason for the denial

The log need not include requests for access to records by:(Education Code 49064)

1. Parents/guardians or adult students
2. Students who are 16 years of age or older or who have completed 10th grade
3. Parties obtaining district-approved directory information
4. Parties who have received written consent by a parent/guardian and have provided it to the district, in which case the consent notice shall be filed with the record pursuant to Education Code 49075
5. District officials and employees who have a legitimate educational interest

The log shall be open to inspection only by the parent/guardian, adult student, dependent adult student, custodian of records, and certain state or federal officials specified in Education Code 49064. (Education Code 49064; 5 CCR 432)

Duplication of Student Records

To provide copies of any student record, the district may charge a reasonable fee not to exceed the actual cost of providing the copies. No charge shall be made for providing up to two transcripts or up to two verifications of various records for any former student. No charge shall be made to locate or retrieve any student record. (Education Code 49065)

Changes to Student Records

Only a parent/guardian having legal custody of a student or student who is 18 years of age or is attending an institution of post secondary education may challenge the content of a record or offer a written response to a record. (Education Code 49061)

No addition or change shall be made to a student's record after high school graduation or permanent departure, other than routine updating, unless required by law or with prior consent of the parent/guardian or adult student. (Education Code 49070; 5 CCR 437)

Any request to change a student's legal name in the student's mandatory permanent student record shall be accompanied with appropriate documentation.

Any challenge to the content of a student's record shall be filed in accordance with the process specified in Administrative Regulation 5125.3 – Challenging Student Records.

(cf. 5125.3 – Challenging Student Records)

However, when a former student submits a state-issued driver's license, birth certificate, passport, social security card, court order, or other government-issued documentation demonstrating that the former student's legal name and/or gender has changed, the district shall update the former student's records to include the updated legal name and/or gender. Upon request by the former student, the district shall reissue any documents conferred upon the former student, including, but not limited to, a transcript, a high school diploma, a high school equivalency certificate, or other similar documents. (Education Code 49062.5) If the former student's name or gender is changed and the requested records are reissued, a new document shall be added to the former student's file that includes all of the following information: (Education Code 49062.5)

1. The date of the request
 2. The date the requested records were reissued to the former student
 3. A list of the records that were requested by and reissued to the former student
 4. The type of documentation, if any, provided by the former student to demonstrate a legal change to the student's name and/or gender
 5. The name of the employee who completed the request
 6. The current and former names and/or genders of the student
- Any former student who submits a request to change the legal name and/or gender on the student's records but is unable to

provide any government-issued documentation demonstrating the legal name or gender change, may request a name or gender change through the process described in Education Code 49070 and Administrative Regulation 5125.3 - Challenging Student Records. (Education Code 49062.5)

Any challenge to the content of a student's record shall be filed in accordance with Education Code 49070 and the process specified in Administrative Regulation 5125.3 - Challenging Student Records.

Retention and Destruction of Student Records

All anecdotal information and assessment reports maintained as student records shall be dated and signed by the individual who originated the data. (5 CCR 431)

The following mandatory permanent student records shall be kept indefinitely: (5 CCR 432, 437)

1. Legal name of student
2. Date and place of birth and method of verifying birthdate
3. Sex of student
4. Name and address of parent/guardian of minor student
 - a. Address of minor student if different from the above
 - b. Annual verification of parent/guardian's name and address and student's residence
5. Entrance and departure dates for each school year and for any summer session or other extra session
6. Subjects taken during each year, half-year, summer session, or quarter, and marks or credits given towards graduation
7. Verification of or exemption from required immunizations
8. Date of high school graduation or equivalent

Mandatory interim student records, unless forwarded to another district, shall be maintained subject to destruction during the third school year after the school year in which they originated, following a determination that their usefulness has ceased or the student has left the district. These records include: (Education Code 48918, 51747; 5 CCR 432, 437, 16027)

1. Expulsion orders and the causes therefor
2. A log identifying persons or organizations who request or receive information from the student record
3. Health information, including verification or waiver of the health screening for school entry
4. Information on participation in special education programs, including required tests, case studies, authorizations, and actions necessary to establish eligibility for admission or discharge
5. Language training records
6. Progress slips/notices required by Education Code 49066 and 49067
7. Parent/guardian restrictions/stipulations regarding access to directory information
8. Parent/guardian or adult student rejoinders to challenged records and to disciplinary action
9. Parent/guardian authorization or prohibition of student participation in specific programs

10. Results of standardized tests administered within the past three years
11. Written findings resulting from an evaluation conducted after a specified number of missed assignments to determine whether it is in a student's best interest to remain in independent study

Permitted student records may be destroyed six months after the student completes or withdraws from the educational program and their usefulness ceases, including: (5 CCR 432, 437)

1. Objective counselor and/or teacher ratings
2. Standardized test results older than three years
3. Routine discipline data
4. Verified reports of relevant behavioral patterns
5. All disciplinary notices
6. Supplementary attendance records

Records shall be destroyed in a way that assures they will not be available to possible public inspection in the process of destruction. (5 CCR 437)

Transfer of Student Records

When a student transfers into the district from any other district, a private school, or school system, the Superintendent or designee shall inform the student's parent/guardian of rights regarding student records, including a parent/guardian's right to review, challenge, and receive a copy of student records. (Education Code 49068; 5 CCR 438)

When a student transfers into this district from another district, the Superintendent or designee shall request that the student's previous district provide any records, either maintained by that district in the ordinary course of business or received from a law enforcement agency, regarding acts committed by the transferring student that resulted in the student's suspension or expulsion. (Education Code 48201)

When a student with a disability transfers into the district from another district, the Superintendent or designee shall take reasonable steps to promptly obtain the student's records, including the individualized education program and the supporting documents related to the provision of special education services, in accordance with Administrative Regulation 6159 – Individualized Education Program.

When a student transfers from this district to another school district or to a private school, the Superintendent or designee shall forward a copy of the student's mandatory permanent record within 10 school days of the district's receipt of the request for the student's records. The original record or a copy shall be retained permanently by this district. If the transfer is to another California public school, the student's entire mandatory interim record shall also be forwarded. If the transfer is out of state or to a private school, the mandatory interim record may be forwarded. Permitted student records may be forwarded to any other district or private school. (Education Code 48918, 49068; 5 CCR 438)

Upon receiving a request from a county placing agency to transfer a student in foster care out of a district school, the Superintendent or designee shall transfer the student's records to the next educational placement within two business days. (Education Code 49069.5)

Additionally, when a student in foster care is enrolling in a district school, the district's liaison for foster youth shall contact, within two business days of the student's request for enrollment, the school last attended by the student to obtain all academic and other records. (Education Code 48853.5)

All student records shall be updated before they are transferred. (5 CCR 438)

Student records shall not be withheld from the requesting district because of any charges or fees owed by the student or parent/guardian. (5 CCR 438)

If the district is withholding grades, diploma, or transcripts from the student because of damage or loss of district property, this information shall be sent to the requesting district along with the student's records.

Notification of Parents/Guardians

Upon any student's initial enrollment, and at the beginning of each school year thereafter, the Superintendent or designee shall notify parents/guardians and eligible students, in writing, **in accordance with Board Policy/Exhibit(1) 5145.6 – Parent/Guardian Notifications,** of their rights related to student records. If 15 percent or more of the students enrolled in the district speak a single primary language other than English, then the district shall provide these notices in that language. Otherwise, the district shall provide these notices in the student's home language insofar as practicable. The district shall effectively notify parents/guardians or eligible students with exceptional. (Education Code 49063; 5 CCR 431; 34 CFR 99.7)

The notice shall include: (Education Code 49063; 60900.5; 34 CFR 99.7, 99.34)

1. The types of student records kept by the district and the information contained therein
2. The title(s) of the official(s) responsible for maintaining each type of record
3. The location of the log identifying those who request information from the records
4. District criteria for defining district officials and employees and for determining legitimate educational interest
5. District policies for reviewing and expunging student records
6. The right to inspect and review student records and the procedures for doing so
7. The right to challenge and the procedures for challenging the content of a student record that the parent/guardian or student believes to be inaccurate, misleading, or otherwise in violation of the student's privacy rights
8. The cost, if any, charged for duplicating copies of records
9. The categories of information defined as directory information pursuant to Education Code 49073
10. The right to consent to disclosures of personally identifiable information contained in the student's records, except when disclosure without consent is authorized by law
11. Availability of the curriculum prospectus developed pursuant to Education Code 49091.14, containing the titles, descriptions, and instructional aims of every course offered by the school
12. Any other rights and requirements set forth in Education Code 49060-49085, and the right of parents/guardians to file a complaint with the U.S. Department of Education concerning an alleged failure by the district to comply with 20 USC 1232g
13. A statement that the district forwards education records to other agencies or institutions that request the records and in which the student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment

Additionally, the annual parent/guardian notification shall include a statement that a student's citizenship status, immigration status, place of birth, or any other information indicating national origin will only be released in

accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement.

Student Records from Social Media

For the purpose of gathering and maintaining records of students' social media activity, the Superintendent or designee shall: (Education Code 49073.6)

1. Gather or maintain only information that pertains directly to school safety or student safety
2. Provide a student with access to any information that the district obtained from the student's social media activity and an opportunity to correct or delete such information
3. Destroy information gathered from social media and maintained in student records within one year after a student turns 18 years of age or within one year after the student is no longer enrolled in the district, whichever occurs first.
4. Notify each parent/guardian that the student's information is being gathered from social media and that any information maintained in the student's records shall be destroyed as provided in item #3 above.

Additionally, the notification shall include, but is not limited to, an explanation of the process by which a student or the student's parent/guardian may access the student's records for examination of the information gathered or maintained and the process by which removal of the information may be requested or corrections to the information may be made. The notification may be provided as part of the annual parent/guardian notification required pursuant to Education Code 48980.

5. If the district contracts with a third party to gather information on a student from social media, ensure that the contract:
 - a. Prohibits the third party from using the information for purposes other than those specified in the contract or from selling or sharing the information with any person or entity other than the district, the student, or the student's parent/guardian
 - b. Requires the third party to destroy the information immediately upon satisfying the terms of the contract, or when the district notifies the third party that the student has turned 18 years of age or is no longer enrolled in the district, whichever occurs first.

Updating Name and/or Gender of Former Students

When a former student submits a state-issued driver's license, birth certificate, passport, social security card, court order, or other government-issued documentation demonstrating that the former student's legal name and/or gender has changed, the district shall update the former student's records to include the updated legal name and/or gender. Upon request by the former student, the district shall reissue any documents conferred upon the former student, including, but not limited to, a transcript, a high school diploma, a high school equivalency certificate, or other similar documents. The district is not required to modify records that the former student has not requested for modification or reinsurance. (Education Code 49062.5)

If the former student's name or gender is changed, and the requested records are reissued, a new document shall be added to the former student's file that includes all of the following information: (Education Code 49062.5)

1. The date of the request
2. The date the requested records were reissued to the former student
3. A list of the records that were requested by and reissued to the former student
4. The type of documentation, if any, provided by the former student to demonstrate a legal change to the student's name and/or gender

5. The name of the employee who completed the request
6. The current and former names and/or genders of the students

Any former student who submits a request to change the legal name and/or gender on the student's records but is unable to provide any government-issued documentation demonstrating the legal name or gender change, may request a name or gender change through the process described in Education Code 49070 and Administrative Regulation 5125.3 - Challenging Student Records. (Education Code 49062.5)



Policy 5131.8: Mobile Communication Devices

Status: DRAFT

Original Adopted Date: 12/18/2019 | **Last Revised Date:** 08/19/2026 | **Last Reviewed Date:** 08/19/2026

The Governing Board recognizes that student use of smartphones and other mobile communication devices on campus may have beneficial as well as harmful and disruptive effects onto student learning and well-being, and could be harmful and disruptive to the instructional program. When on campus or when under the supervision of district employees, students may use possess smartphones and other mobile communication devices only as permitted under this policy and the accompanying administrative regulation.

For purposes of this policy, "mobile communication devices" include smartphones and other personal electronic devices capable of transmitting, receiving, storing, or accessing voice, text, image, video, or other electronic communications, including but not limited to cell phones, smartwatches with communication capability, earbuds or headphones connected to personal devices, tablets, and similar devices.

Students may, subject to this Board policy, use smartphones or other mobile communication devices on campus during noninstructional time as long as the device is utilized in accordance with law and any applicable school rules. Mobile communication devices shall be turned off during instructional time. ~~Students shall not use smartphones or other mobile communication devices while at a school site or under the supervision and control of a district employee.~~

Students may possess mobile communication devices while at a school site or under the supervision and control of district employees. The use of such devices shall be limited in accordance with this policy and Administrative Regulation 5131.8.

However, a student shall not be prohibited from possessing or using a mobile communication device under any of the following circumstances: (Education Code 48901.5, 48901.7)

~~In the case of an emergency, or in response to a perceived threat of danger.~~

1. When a teacher or administrator grants permission to the student to possess or use a mobile communication device, subject to any reasonable limitation imposed by that teacher or administrator.
2. When a licensed physician or surgeon determines that the possession or use is necessary for the student's health and well-being.
3. When the possession or use is required by the student's individualized education program

Additionally, a student shall not be prohibited from possessing or using a smartphone or other communication device in the case of an emergency or in response to a perceived threat of danger. (Education Code 48901.7)

(IEP), Section 504 Plan, or other accommodation required by law.

The Superintendent or designee may undertake measures or strategies in accordance with law to limit student access to smartphones and/or other mobile communication devices on campus. (Education Code 48901.7)

The Superintendent or designee shall establish administrative regulations governing the possession, storage, and use of mobile communication devices consistent with this policy and applicable law. School sites may establish procedures consistent with this policy and Administrative Regulation 5131.8.

Smartphones and other mobile communication devices, including listening or recording devices, shall not be used in any manner which infringes on the privacy rights of any other person, including through the unauthorized photographing, audio recording, or video recording of students, employees, or visitors, or in any location where an individual has a reasonable expectation of privacy.

A student's personal electronic device shall not be searched without the consent of the student's parent/guardian, except

pursuant to a lawfully issued warrant, when a school official, in good faith, believes that an emergency involving danger of death or serious physical injury to the student or others requires access to the electronic device information, or when the search is otherwise permitted pursuant to Penal Code 1546.1. When a student uses a mobile communication device in an unauthorized manner while at a school site or under the supervision and control of a district employee, the student may be disciplined and in accordance with Board Policy/Administrative Regulation 5144 – Discipline, Board Policy/Administrative Regulation 5144.1 – Suspension and Expulsion/Due Process, and Administrative Regulation 5144.2 – Suspension and Expulsion/Due Process (Students with Disabilities). Additionally, the district employee may temporarily confiscate the device. In which case the employee shall store the device securely until it is returned to the student or turned over to the principal or designee, as appropriate.

When a student uses a mobile communication device in an unauthorized manner while at a school site or under the supervision and control of a district employee, the student may be disciplined, in accordance with law, Board policy, and administrative regulation, and the district employee may temporarily confiscate the device. The employee shall store the device securely until it is returned to the student or turned over to the principal or designee, as appropriate.

A student may also be subject to discipline, in accordance with law, Board policy, or administrative regulation, for off-campus use of a mobile communication device which poses a threat or danger to the safety of students, staff, or district property or substantially disrupts school activities.

The district will not be responsible or liable for a student's mobile communication device which is brought on campus or to a school activity and is lost, stolen, or damaged.

The Board shall review and, as necessary, update this policy at least once every five years. Any such review or update shall include significant stakeholder participation to ensure that the policy is responsive to the unique needs and desires of the school community: students, parents/guardians, and educators. (Education Code 48901.7)



Policy 5145.3: Nondiscrimination/Harassment

Status: DRAFT

Original Adopted Date: 08/22/2018 | Last Revised Date: 09/10/2025 | Last Reviewed Date: 09/10/2025

The Governing Board desires to provide a welcoming, safe, and supportive school environment that allows all students equal access to and opportunities in the district's academic, extracurricular, and other educational support programs, services, and activities.

This policy shall apply to all acts constituting unlawful discrimination or harassment related to district activity or attendance, to acts which occur off campus or outside of district-related or district-sponsored activities but which may have an impact on or create a hostile environment at school, and to all acts of the Board and the Superintendent in enacting policies and procedures that govern the district.

The Board prohibits, at any district school or activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying, against an individual or group based on one, or a combination of two or more, protected characteristics, which include, but may not be limited to, race or ethnicity; ancestry; color; ethnic group identification; nationality; national origin; immigration status; sex; sexual orientation; sex stereotypes; gender; gender identity; gender expression; religion; disability; medical condition; genetic information; pregnancy, false pregnancy, childbirth, termination of pregnancy, or related conditions or recovery; and parental, marital, and family status; a perception of one or more, or any combination, of such characteristics; or association with a person or group with one or more, or any combination of these actual or perceived characteristics. (Education Code 200, 210.1, 210.2, 210.3, 212, 212.1, 220, 221.51, 230, 260; Government Code 11135, 12926; 20 USC 1681-1688, 42 USC 2000d-2000d-7)

Additionally, the Board prohibits teacher instruction and district-sponsored activities that promote discriminatory bias based on any of the characteristics specified above. Discriminatory bias in instruction and school-sponsored activities does not require a showing of direct harm to members of a protected group and members of a protected group do not need to be present while the discriminatory bias is occurring for the act to be considered discriminatory bias. (Education Code 51500)

Unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may result from physical, verbal, nonverbal, or written conduct based on any of the categories listed above. Unlawful discrimination also includes the creation of a hostile environment through prohibited conduct that is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in district programs or activities or the provision or receipt of educational benefits or services.

Because unlawful discrimination may occur when disciplining students, including suspension and expulsion, the Superintendent or designee shall ensure that staff enforce discipline rules fairly, consistently and in a non-discriminatory manner, as specified in Board Policy and Administrative Regulation 5144 – Discipline, Board Policy and Administrative Regulation 5144.1 – Suspension and Expulsion/Due Process, and Administrative Regulation 5144.2 – Suspension and Expulsion/Due Process (Students With Disabilities).

The Board also prohibits any form of retaliation against any individual who reports or participates in the reporting of unlawful discrimination, files or participates in the filing of a complaint, or investigates, participates, or refuses to participate in the investigation of a complaint or report alleging unlawful discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaints.

The Superintendent or designee shall facilitate students' access to the educational program by publicizing the district's nondiscrimination policy and related complaint procedures to students, parents/guardians, and employees. In addition, the Superintendent or designee shall post the district's policies prohibiting discrimination,

harassment, intimidation, and bullying and other required information on the district's site website in a manner that is easily accessible to students and parents/guardians and students, in accordance with law and the accompanying administrative regulation. (Education Code 234.1, 234.6 ; 34 CFR 106.8)

Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be investigated and prompt action shall be taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, bullying, or retaliation in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequences or discipline, which may include suspension or expulsion when the behavior is severe or pervasive, as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination related to a district activity, attendance, or district-related or district-sponsored activity, including discriminatory harassment, intimidation, bullying, or retaliation shall be subject to disciplinary action, up to and including dismissal.

When a student has been suspended, or other means of correction have been implemented against the student for an incident of racist bullying, harassment, or intimidation, the principal or designee may engage both the victim and perpetrator in a restorative justice practice suitable to the needs of the students. Additionally, the principal or designee may also require the perpetrator to engage in a culturally sensitive program that promotes racial justice and equity and combats racism and ignorance and regularly check on the victim to ensure that the victim is not in danger of suffering from any long-lasting mental health issues. (Education Code 48900.5)

When appropriate based on the severity or pervasiveness of the bullying or when otherwise required, the Superintendent or designee shall notify the parents/guardians of victims and perpetrators and may contact law enforcement.

Complaints alleging unlawful discrimination in district programs and activities shall be investigated and resolved in accordance with Board Policy/Administrative Regulation 1312.3 - Uniform Complaint Procedures, when required by law. However, complaints alleging sexual harassment under Title IX shall be investigated and resolved in accordance with the procedures specified in Administrative Regulation 5145.71 – Title IX Sexual Harassment Complaint Procedures.

Record-Keeping

The Superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable the district to monitor, address, and prevent repetitive prohibited behavior in district schools.



Regulation 5145.3: Nondiscrimination/Harassment

Status: DRAFT

Original Adopted Date: 09/23/2020 | Last Revised Date: 09/10/2025 | Last Reviewed Date: 09/10/2025

The district designates the individual(s) identified below as the Compliance Officer(s). The employee(s) are responsible for coordinating the district's efforts to comply with applicable state and federal civil rights laws and to answer inquiries regarding the district's nondiscrimination policies. The individual(s) shall also serve as the Compliance Officer(s) specified in Administrative Regulation 1312.3 – Uniform Complaint Procedures as the responsible employee to handle complaints alleging unlawful discrimination of a student, and the Title IX Coordinator specified in Administrative Regulation 5145.7 – Sexual Harassment as the responsible employee to handle complaints alleging unlawful sexual harassment, as permitted by law. The Compliance Officer (may be contacted at: (Education Code 234.1; 5 CCR 4621)

Superintendent
1888 N Mustang Drive
Hanford, CA
(559) 585-2400

Measures to Prevent Discrimination

To prevent unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying of students at district schools or in school activities and to ensure equal access of all students to the educational program, the Superintendent or designee shall implement the following measures:

1. Publicize the district's nondiscrimination policy and related complaint procedures, including the Compliance Officer's contact information, to students, parent/guardian, employees, volunteers, and the general public, posting them on the district's website and other prominent locations and providing easy access to them through district-supported communications.
2. Post the district's policies and procedures prohibiting discrimination, harassment, student sexual harassment, intimidation, bullying, and cyberbullying, including a section on social media bullying that includes all of the references described in Education Code 234.6 as possible forums for social media, in a prominent location on the district's website in a manner that is easily accessible to students and parents/guardians and students (Education Code 234.1, 234.66)
3. Post the definition of sex discrimination and harassment as described in Education Code 230, including the rights set forth in Education Code 221.8, in a prominent location on the district's website in a manner that is easily accessible to students and parents/guardians and students (Education Code 234.6)
4. Post in a prominent location on the district's website in a manner that is easily accessible to students and parents/guardians and students information regarding Title IX prohibitions against discrimination based on a student's sex, including the following: (Education Code 221.6, 221.61, 234.6)
 - a. The name and contact information of the district's Title IX Coordinator, including the phone number and email address
 - b. The rights of students and the public and the responsibilities of the district under Title IX, including a list of rights as specified in Education Code 221.8 and web links to information about those rights and responsibilities located on the websites of the Office for Equal Opportunity and the U.S. Department of Education's Office for Civil Rights (USOCR)
 - c. A description of how to file a complaint of noncompliance under Title IX, which shall include:
 - i. An explanation of the statute of limitations within which a complaint must be filed after an alleged incident of discrimination has occurred and how a complaint may be filed beyond the statute of limitations

- ii. An explanation of how the complaint will be investigated and how the complainant may further pursue the complaint, including web links to this information on the USOCR's website
- iii. A web link to the USOCR complaints form and the contact information for the office, including the phone number and email address for the office

d. A link to the Title IX information included on the California Department of Education's (CDE) website

5. Post CDE's standardized incident form to track racial discrimination, harassment, or hazing that occurs at high school sporting games or events, including information on how to submit a completed incident form to the district (Education Code 33353)
6. Post a link to statewide CDE-compiled resources, including community-based organizations, that provide support to youth who have been subjected to school-based discrimination, harassment, intimidation, or bullying and to their families (Education Code 234.5. 234.6) Such resources shall be posted in a prominent location on the district's website in a manner that is easily accessible to students and parents/guardians and students. (Education Code 234.6)
7. Provide to students a handbook that contains age-appropriate information that clearly describes the district's nondiscrimination policy, procedures for filing a complaint, and resources available to students who feel that they have been the victim of any such behavior
8. Annually notify all students and parents/guardians of the district's nondiscrimination policy, including its responsibility to provide a safe, nondiscriminatory school environment for all students The notice shall inform students and parents/guardians that they may request to meet with the Compliance Officer to determine how best to accommodate or resolve concerns that may arise from the district's implementation of its nondiscrimination policies. TheAdditionally, the notice shall also inform all students and parents/guardians that, to the extent possible, the district will address any individual student's interests and concerns in private.
9. Ensure that students and parents/guardians, including those with limited English proficiency, are notified of how to access the relevant information provided in the district's nondiscrimination policy and related complaint procedures, notices, and forms in a language they can understand If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's policy, regulation, forms, and notices concerning nondiscrimination shall be translated into that language in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.
10. Provide to students, employees, volunteers, and parents/guardians age-appropriate training and/or information regarding the district's nondiscrimination policy; what constitutes prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying; how and to whom a report of an incident should be made; and how to guard against segregating or stereotyping students when providing instruction, guidance, supervision, or other services to them
11. Provide to certificated employees serving students in grades 7-12 information on existing school and community resources related to the support of lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) students, or related to the support of students who may face bias or bullying on the basis of any of the actual or perceived characteristics specified in Penal Code 422.55, including immigration status; Education Code 220; and disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation; or association with a person or group with one or more of these actual or perceived characteristics (Education Code 234.1)
12. For the 2025-2026 school year throughUntil the 2029-2030 school year, provide annually to certificated employees serving students in grades 7-12 at least one hour of training to support LGBTQ+ cultural competency in accordance with Education Code 218.3
13. At the beginning of each school year, inform school employees that any employee who witnesses any act of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, against a student is required to intervene if it is safe to do so (Education Code 234.1)

14. At the beginning of each school year, inform each principal or designee of the district's responsibility to provide appropriate assistance or resources to protect students from threatened or potentially discriminatory behavior and ensure their privacy right

Process for Initiating and Responding to Complaints

Students who feel that they have been subjected to unlawful discrimination described above or in district policy are strongly encouraged to immediately contact the Compliance Officer, Title IX Coordinator, principal, or any other staff member. ~~In addition~~ Additionally, any student who observes any such incident is strongly encouraged to report the incident to the Compliance Officer, Title IX Coordinator, or principal, regardless of whether the alleged victim files a complaint.

Any district employee who observes an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation or bullying or to whom such an incident is reported shall report the incident to the Compliance Officer, Title IX Coordinator, or principal within one workday, regardless of whether the alleged victim files a complaint.

Any school employee who witnesses an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall immediately intervene to stop the incident when it is safe to do so. (Education Code 234.1)

When a report of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, is made to or received by the principal, Compliance Officer, or Title IX Coordinator, the principal, Compliance Officer, or Title IX Coordinator shall notify the student or parent/guardian of the right to file a formal complaint in accordance with Administrative Regulation 1312.3 - Uniform Complaint Procedures or, for complaints of sexual harassment that meet the federal Title IX definition, Administrative Regulation 5145.71 - Title IX Sexual Harassment Complaint Procedures. Once notified verbally or in writing, regardless of whether a formal complaint is filed, the Compliance Officer or Title IX Coordinator shall begin the investigation and shall implement immediate measures necessary to stop the discrimination and ensure that all students have access to the educational program and a safe school environment. Any interim measures adopted to address unlawful discrimination shall, to the extent possible, not disadvantage the complainant or a student who is the victim of the alleged unlawful discrimination.

Any report or complaint alleging unlawful discrimination by the principal, Compliance Officer, Title IX Coordinator, or any other person to whom a report would ordinarily be made or complaint filed shall instead be made to or filed with the Superintendent or designee who shall determine how the complaint will be investigated.

Support for Intersex, Nonbinary, Transgender, and Gender-Nonconforming Students

Gender refers to a student's sex, and includes a student's gender identity and gender expression. (Education Code 210.7)

Gender identity refers to a student's gender-related identity, appearance, or behavior as determined from the student's internal sense, regardless of whether that gender-related identity, appearance, or behavior is different from that traditionally associated with the student's physiology or assigned sex at birth.

Gender expression refers to a student's gender-related appearance and behavior, regardless of whether stereotypically associated with the student's assigned sex at birth. (Education Code 210.7)

Gender transition refers to the process in which a student changes from living and identifying as the sex assigned to the student at birth to living and identifying as the sex that corresponds to the student's gender identity.

Gender-nonconforming refers to when a student's gender expression differs from stereotypical expectations.

Intersex refers to when a student has natural bodily variations in anatomy, hormones, chromosomes, and other traits that differ from expectations generally associated with female and male bodies.

Nonbinary refers to when a student's gender identity falls outside of the traditional conception of strictly either female or male, regardless of whether the student identifies as transgender, was born with intersex traits, uses gender-neutral pronouns, or uses agender, genderqueer, pangender, gender nonconforming, gender variant, or such other more specific term to describe their gender.

Sex refers to the biological condition of being a female or male human being. (5 CCR 4910)

Transgender refers to when a student's gender identity is different from the sex assigned at birth.

The district shall ensure that all students, regardless of sex, gender, gender identity or gender expression, are afforded the same rights, benefits, and protections provided to students by law and Board policy. (Education Code 200)

To do so, the Superintendent or designee shall address each situation that arises on a case-by-case basis and in accordance with the following guidelines and Board Policy and Administrative Regulation 5020 - Parent Rights and Responsibilities:

1. Acceptance and Treatment of a Student's Gender Identity: The district shall accept the student's assertion of the student's gender identity and treat the student consistently with that gender identity unless the student's parent/guardian objects or district personnel present a credible and supportable basis for believing that the student's assertion is for an improper purpose

2. Use of Names and Pronouns: Upon request by a student, district personnel shall address the student by the requested name and pronoun(s), without the necessity of a court order or a change to the student's mandatory permanent student record, unless the student's parent/guardian objects

District personnel shall be consistent in the use of the student's name and pronoun such that the same name and pronoun is used when addressing the student at school as when speaking to the student's parent/guardian in regard to the student.

Inadvertent slips or honest mistakes by district personnel in the use of the student's name and/or pronouns may not constitute a violation of this administrative regulation or the accompanying Board policy.

3. Accessibility to Sex-Segregated Facilities, Programs, and Activities: When the district maintains sex-segregated facilities, such as restrooms and locker rooms, or offers sex-segregated programs and activities, such as physical education classes, intermural sports, and interscholastic athletic programs, students shall be permitted to access facilities and participate in programs and activities consistent with their gender identity unless the student's parent/guardian objects

Additionally, a student shall be permitted to participate in accordance with the student's gender identity in other circumstances where students are separated by sex, such as for class discussions, yearbook pictures, and field trips unless the student's parent/guardian objects.

In addition, to address any student's privacy concerns in using sex-segregated facilities, the district shall consider offering a gender-neutral or single-use restroom or changing area, a bathroom stall with a door, an area in the locker room separated by a curtain or screen, or use of the locker room before or after the other students. However, in no case shall the district require a student to utilize these options because of the student's sex, gender, gender identity, or gender expression. A student's right to participate in a sex-segregated activity in accordance with the student's gender identity shall not render invalid or inapplicable any other eligibility rule established for participation in the activity.

Beginning July 1, 2026, each district school shall provide and maintain at least one all-gender restroom for student use that meets the requirements of Education Code 35292.5.

4. Adherence to Uniforms/Dress Code: A student has the right to dress in a manner consistent with the student's

gender identity, subject to any dress code adopted on a school site, which may not discriminate on the basis of sex, gender, gender identity or gender expression

5.4. Equal Access to Educational Programs and Activities: Upon request by a student based on the student's gender identity or gender expression, the Compliance Officer shall identify and develop strategies for ensuring that the student's access to educational programs and activities is maintained, unless the student's parent/guardian objects to doing so

As necessary, the Compliance Officer shall involve the student's parent/guardian in the development of such strategies unless there is a reasonable belief that doing so would endanger the well-being of the student.

The Compliance Officer shall consider the rights of all students and how those rights may affect and be affected by the rights of other students. Additionally, the Compliance Officer shall identify specific school site employee(s) to whom the student may report any problem related to the student's sex, gender, gender identity, or gender expression so that prompt action can be taken to address it. Alternatively, if appropriate and desired by the student, the school may form a support team for the student that will meet periodically to assess whether the arrangements for the student are providing equal access to programs and activities.

56. Right to privacy: A student's sex, gender, gender identity, and gender status are private information. The district may only shall disclose such information to others upon request by a student's parent/guardian unless there is a reasonable belief that doing so would endanger the well-being of the student. Additionally, the district shall disclose such information when the disclosure is required or permitted by law, with the student's prior written consent, or when the district has compelling evidence that disclosure is necessary to preserve the student's physical or mental well-being. (Education Code 220.3, 220.5; 34 CFR 99.31, 99.36)

67. Student Records: A student's sex and legal name shall be maintained as part of a student's mandatory permanent student record as specified in 5 CCR 432 and shall only be changed with proper documentation (Education Code 49061-49072)

When a request to change a student's gender or name is submitted without proper documentation, any change to the student's gender or name shall be applied only to documents not included in the mandatory permanent student record, such as attendance sheets, report cards, and school identification. However, no such change shall be made if the student's parent/guardian objects.

The Superintendent or designee shall follow this guideline such that it does not change or alter the obligations of the district to maintain student records in accordance with Board Policy/Administrative Regulation 5125 - Student Records, and to ensure access to such records in accordance with Board Policy/Administrative Regulation 1340 - Access to District Records.

A student has the right to dress in any manner consistent with Board Policy and Administrative Regulation 5132 - Dress and Grooming, subject to any dress code adopted on a school site.

The In accordance with law, the district prohibits any act of verbal, nonverbal, or physical aggression, intimidation, or hostility, including any such act based on sex, gender, gender identity, or gender expression, or that have has the purpose or effect of producing a negative impact on the student's academic performance or of creating an intimidating, hostile, or offensive educational environment, regardless of whether the acts are sexual in nature, including, but not limited to:

1. Refusing to address or refer to a student in a manner consistent with the student's gender identity
2. Disciplining a student or excluding the student from participating in activities, for behavior or appearance that is consistent with the student's gender identity or that does not conform to stereotypical notions of masculinity or femininity
3. Blocking, prohibiting, or restricting a student's entry to the restroom that corresponds to the student's gender identity

4. Disclosing student records that reveal a student's gender identity to individuals who do not have a legitimate need for the information ~~except~~ as permitted by law
 5. ~~Verbally or physically assaulting a student because of the student's sex, gender, gender identity, or gender expression, including, but not limited to, causing~~~~Causing~~, attempting to cause, threatening to cause, or participating in an act of hate violence on the basis of sex, gender, gender identity, or gender expression
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Policy 6141: Curriculum Development And Evaluation

Status: DRAFT

Original Adopted Date: 01/14/2015 | Last Reviewed Date: 01/14/2015

The Board of Trustees desires to provide a research-based, sequential curriculum which promotes high levels of student achievement and emphasizes the development of basic skills, problem solving, and decision making. Upon recommendation of the Superintendent or designee, the Board shall adopt a written district curriculum which describes, for each subject area and grade level, the content objectives which are to be taught in all district schools.

The district's curriculum shall be aligned with the district's vision and goals for student learning, Board policies, academic content standards, state curriculum frameworks, state and district assessments, graduation requirements, school and district improvement plans, local control and accountability plan (LCAP), and, when necessary, related legal requirements.

The Superintendent or designee shall establish a process for curriculum development, selection, and/or adaptation which utilizes the professional expertise of teachers, principals, and district administrators representing various grade levels, disciplines, special programs, and categories of students as appropriate. The process also may provide opportunities for input from students, parents/guardians, representatives of local businesses and postsecondary institutions, and other community members.

The curriculum development and evaluation process shall be coordinated with the process specified in Board Policy and Administrative Regulation 6161.1 - Selection and Evaluation of Instructional Materials, for selecting and evaluating instructional materials for use in district schools. ~~The selection and evaluation of instructional materials shall be coordinated with the curriculum development and evaluation process.~~

When presenting a recommended curriculum for adoption, the Superintendent or designee shall provide research, data, or other evidence demonstrating the proven effectiveness of the proposed curriculum. He/she also shall present information about the resources that would be necessary to successfully implement the curriculum and describe any modifications or supplementary services that would be needed to make the curriculum accessible to all students.

Any instructional materials recommended by the Superintendent or designee to implement the curriculum shall be factually accurate and reflect the adopted curriculum and standards reflected in Education Code 60200, and be consistent with accepted standards of professional responsibility, rather than advocacy, personal opinion, bias, or partisanship. (Education Code 51501)

Additionally, any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library, shall not be recommended by the Superintendent or designee to implement the curriculum if the use would subject a student to unlawful discrimination as specified in Education Code 220. (Education Code 244)

In addition, any textbook or other instructional material shall not be recommended by the Superintendent or designee to implement the curriculum if it contains any matter reflecting adversely upon persons on the basis of race or ethnicity, gender, religion, disability, nationality, or sexual orientation, or because of a characteristic listed in Education Code 220, or that violates Education Code 243, 244, 51500, or 60044. (Education Code 51501)

The Board shall establish a review cycle for regularly evaluating the district's curriculum in order to ensure continued alignment with state and district goals for student achievement. At a minimum, these reviews shall be conducted whenever the State Board of Education adopts new or revised content standards or the curriculum framework for a particular subject or when new law requires a change or addition to the curriculum.

In addition, the Board may require a review of the curriculum in one or more subject areas as needed in response to student assessment results; feedback from teachers, administrators, or parent/guardians; new research on program effectiveness; or changing student needs.



Regulation 6141: Curriculum Development And Evaluation

Status: DRAFT

Original Adopted Date: 01/14/2015 | Last Reviewed Date: 01/14/2015

Curriculum Review Committee

The Superintendent or designee may establish a curriculum review committee to evaluate and recommend curriculum for Board of Trustees approval. This committee shall consist of a majority of teachers and may also include administrators, other staff who have subject-matter expertise, parents/guardians, representatives of local businesses and postsecondary institutions, other community members, and students as appropriate. This committee may be the same committee charged with the evaluation and recommendation of instructional materials pursuant to Board Policy and Administrative Regulation 6161.1 - Selection and Evaluation of Instructional Materials. ~~policy and administrative regulation.~~

Curriculum Development/Selection Process

The Superintendent or designee shall research and identify available curriculum in the subject area(s) and grade level(s) scheduled for review. He/she may select a limited number of programs to present to the curriculum review committee for evaluation.

The committee shall recommend the curriculum that best meets the district's needs based on the following criteria and any additional factors deemed relevant by the committee:

1. Analysis of the effectiveness of the existing district curriculum for all students, including student achievement data disaggregated by grade level and student population
2. Alignment of the proposed curriculum with expectations established by the Board and the State Board of Education as to what students need to know and be able to do in the subject(s) and grade level(s) under consideration
3. Evidence of proven effectiveness of the proposed curriculum in raising student achievement, including the research and learning theory upon which the curriculum is based
4. Applicability and accessibility of the curriculum to all students, including, but not limited to, underperforming students, students with disabilities, English learners, and gifted and talented students
5. The estimated cost to purchase, adapt, and/or develop the curriculum
6. Resources required to implement the curriculum, such as time, facilities, instructional materials and technology, staffing, staff development, and funding
7. If the curriculum includes instructional materials, the extent to which the materials meet criteria established by law and the district
8. Represent diverse perspectives and be culturally relevant in accordance with Education Code 60040-60043
9. Any potential impact on other parts of the educational program

If it is determined that available prepackaged curriculum is not cost effective or is inadequate to meet the needs of the district's students, the Superintendent or designee may adapt curriculum or develop new curriculum. Curriculum modification or development shall be performed by teachers, school administrators, and district administrators, with support and assistance, when available, from curriculum experts from the county office of education, postsecondary institutions, and/or curriculum or professional associations. Any modified or new curriculum shall be reviewed by the curriculum committee in accordance with the above criteria prior to being recommended to the Board.

Upon approval by the Board, a new curriculum may be implemented in a limited number of schools or classrooms on a pilot basis so that modifications may be made as necessary before implementing the curriculum districtwide.



Policy 6159: Individualized Education Program

Status: DRAFT

Original Adopted Date: 09/23/2020 | Last Revised Date: 05/14/2025 | Last Reviewed Date: 05/14/2025

The Board of Trustees desires to provide full educational opportunities to all students with disabilities exceptional needs. Students with disabilities who require special education and related services to meet their unique needs exceptional needs shall receive a free appropriate public education (FAPE) and, to the maximum extent possible, shall be educated in the least restrictive environment with nondisabled students.

For each student with disabilities exceptional needs, an individualized education program (IEP) shall be developed which identifies the special education instruction and related services to be provided to the student. The Superintendent or designee shall develop administrative regulations regarding the appointment of the individualized education program (IEP) team. The membership of the IEP team, the team's responsibility to develop and regularly review the IEP, the contents of the IEP, and the development, review, and revision of the IEP processes shall be in accordance with accompanying administrative regulation.

The district shall make FAPE available to individuals with disabilities ages 3-21 who reside in the district, including: (Education Code 56040; 20 USC 1412; 34 CFR 300.17, 300.101, 300.104)

- Students who have been suspended or expelled from school
 - Students who are placed by the district in a nonpublic, nonsectarian school
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Regulation 6159: Individualized Education Program

Status: DRAFT

Original Adopted Date: 09/23/2020 | Last Revised Date: 05/14/2025 | Last Reviewed Date: 05/14/2025

At the beginning of each school year, the district shall have an individualized education program (IEP) in effect for each student with an exceptional need within district jurisdiction. The IEP shall be a written statement that is developed, reviewed, and revised by the IEP team to meet the unique educational needs of a student with an exceptional need a disability within district jurisdiction. The IEP shall be a written statement that is, developed, reviewed, and revised by the IEP team to meet the unique educational needs of a student with a disability.. (Education Code 56344, 56345; 34 CFR 300.320, 300.323)

Members of the IEP Team

Unless excused by written agreement in accordance with Education Code 56341, the IEP team for any student with a disability n exceptional need shall include the following members: (Education Code 56341, 56341.5; 20 USC 1414(d)(1); 34 CFR 300.321)

1. One or both of the student's parents/guardians and/or a representative selected by them

To the extent permitted by federal law, a foster parent shall have the same rights relative to a foster child's IEP as a parent/guardian, subject to juvenile court orders regarding the foster child's educational rights holder(s). (Education Code 56055)

2. If the student is or may be participating in the general education program, at least one of the student's general education teachers designated by the Superintendent or designee to represent the student's general education teachers

The regular education teacher shall, to the extent appropriate, participate in the development, review, and revision of the student's IEP, including assisting in the determination of appropriate positive behavioral interventions, supports, and other strategies for the student, and supplementary aids and services, program modifications, and supports for school personnel that will be provided for the student, consistent with 34 CFR 300.320. (Education Code 56341; 20 USC 1414; 34 CFR 300.324)

3. At least one of the student's special education teachers or, where appropriate, special education providers
4. A representative of the district who is:
 - a. Qualified to provide or supervise the provision of specially designed instruction to meet the unique needs of students with disabilities exceptional needs
 - b. Knowledgeable about the general education curriculum
 - c. Knowledgeable about the availability of

5. An individual who can interpret the instructional implications of assessment results

This individual may already be a member of the team as described in items #2-4 above or in item #6 below.

6. At the discretion of the parent/guardian or the Superintendent or designee, other individuals who have knowledge or special expertise regarding the student, including related services personnel, as appropriate

The determination of whether the individual has knowledge or special expertise regarding the student shall be made by the party who invites the individual to be a member of the IEP team. (Education Code 56341)

7. Whenever appropriate, the student with a disability

In the development, review, or revision of his/her IEP, the student shall be allowed to provide confidential input to any representative of his/her IEP team. (Education Code 56341.5)

8. When the IEP team is determining eligibility for a student who is suspected of having a specific learning disability, at least one individual who is qualified to conduct individual diagnostic examinations of the student such as a school psychologist, speech language pathologist, or remedial reading teacher (34 CFR 300.308)

In accordance with 34 CFR 300.310, at least one team member other than the student's general education teacher shall observe the student's academic performance and behavior in the areas of difficulty in his/her learning environment, including in the general education classroom setting. If the child is younger than five years of age or not enrolled in school, a team member shall observe the child in an environment appropriate for a child of that age.

In the following circumstances, the Superintendent or designee shall invite other specified individuals to an IEP team meeting:

1. When the student has been placed in a group home by the juvenile court, a representative of the group home shall be invited to attend IEP team meetings. (Education Code 56341.2)
2. Whenever the IEP team is meeting to consider the student's postsecondary goals and the transition services needed to assist him/her in reaching the goals as stated in Education Code 56345(a)(8), the following individuals shall be invited to attend: (34 CFR 300.321)

- a. The student, regardless of his/her age

If the student does not attend the IEP team meeting, the Superintendent or designee shall take other steps to ensure that the student's preferences and interests are considered.

- b. To the extent appropriate, and with the consent of the parent/guardian or adult student, a representative of any other agency that is likely to be responsible for providing or paying for the transition services
3. If the student was previously served under the Early Education for Individuals with Exceptional Needs (Education Code 56425-56432) or the California Early Intervention Services Act (Government Code 95000-95004), and upon request of the student's parent/guardian, the Superintendent or designee shall invite the Infant and Toddlers with Disabilities Coordinator or other representative of the early education or early intervention system to the initial IEP team meeting to assist with the smooth transition of services. (Education Code 56341; 20 USC 1414(d)(1)(D); 34 CFR 300.321)

A member of the IEP team shall not be required to attend an IEP team meeting, in whole or in part, if the parent/guardian and the district agree, in writing, that the attendance of the member is not necessary because the member's area of the curriculum or related services is not being modified or discussed at the meeting. Even if When the meeting involves a discussion of the IEP team member's area of the curriculum or related service, the member may be excused from the meeting if the parent/guardian, in writing, and the district consent to the excusal after conferring with the member and the member submits to the parent/guardian and IEP team written input into the development of the IEP prior to the meeting. (Education Code 56341; 20 USC 1414(d)(1)(C); 34 CFR 300.321)

Contents of the IEP

The IEP shall include, but not be limited to, all of the following: (Education Code, 56345, 56345.1; 20 USC 141434 CFR 300.320)

1. A statement of the present levels of the student's academic achievement and functional performance, including:
 - a. The manner in which the disability student's exceptional need affects his/her involvement and progress in the general education curriculum (i.e., which is the same curriculum as for a student without

disabilitiesexceptional needs)

- b. For a preschool child, as appropriate, the manner in which the disabilityexceptional need affects his/her participation in appropriate activities
 - c. For a student with a disability an exceptional need who takes alternate assessments aligned to alternate achievement standards, a description of benchmarks or short-term objectives
2. A statement of measurable annual goals, including academic and functional goals, designed to:
 - a. Meet the student's needs that result from the disability an exceptional need in order to enable the student to be involved in and progress in the general education curriculum
 - b. Meet each of the student's other educational needs that result from thehis/her disability
3. A description of the manner in which the student's progress toward meeting the annual goals described in item #2, above, will be measured and when the district will provide periodic reports on the progress the student is making toward meeting the annual goals, such as through the use of quarterly or other periodic reports, concurrent with the issuance of report cards
4. A statement of the special education instruction and related services and supplementary aids and services, based on peer-reviewed research to the extent practicable, to be provided to the student or on behalf of the student, and a statement of the program modifications or supports for school personnel that will be provided to enable the student to:
 - a. Advance appropriately toward attaining the annual goals
 - b. Be involved and make progress in the general education curriculum in accordance with item #1, above, and to participate in extracurricular and other nonacademic activities
 - c. Be educated and participate with other students with disabilitiesexceptional needs and students without disabilitiesexceptional needs in the activities described in the IEP
5. An explanation of the extent, if any, to which the student will not participate with nondisabled students without disabilities in the regular class and in extracurricular and other nonacademic activities described in the IEP
6. A statement of any appropriate individual accommodations necessary to measure the academic achievement and functional performance of the student on state and districtwide assessments

If the IEP team determines that the student shall take an alternate assessment instead of a particular regular state or districtwide assessment, the student's IEP also shall include a statement of the reason that he/she cannot participate in the regular assessment and the reason that the particular alternate assessment selected is appropriate for the studenthim/her.
7. The projected date for the beginning of the services and modifications described in item #4, above, and the anticipated frequency, location, and duration of those services and modifications
8. If determined appropriate by the IEP team, when the student starts high school or not later than the first IEP to be in effect when the student is 16 years of age, or younger, as appropriate, and updated annually thereafter, the following:
 - a. Appropriate measurable postsecondary goals based upon age-appropriate transition assessments related to training, education, employment, and where appropriate, independent living skills
 - b. The transition services, including courses of study, needed to assist the student in reaching those goals

- c. If the IEP team determines the student would benefit from postponing the measurable post-secondary goals and transition services until the student is 16 years of age, the IEP team should document the reason(s) for postponement.
9. A description of the means by which the IEP will be provided under emergency conditions, as described in Education Code 46392, in which instruction and/or services cannot be provided to the student either at the school or in person for more than 10 school days. The description shall take into account public health orders and shall include special education and related services, supplementary aids and services, transition services, and extended school year services.
10. Beginning at least one year before the student reaches age 18 years of age, a statement that the student has been informed of his/her rights, if any, that will transfer to him/her upon reaching age 18 years of age, pursuant to Education Code 56041.5
11. For a student in grades 7-12, any alternative means and modes necessary for the student to complete the district's prescribed course of study and to meet or exceed proficiency standards required for graduation
12. For a student whose native language is not English, linguistically appropriate goals, objectives, programs, and services
13. Extended school year services when the IEP team determines, on an individual basis, that the services are necessary for the provision of a free appropriate public education (FAPE)
14. If the student is to be transferred from a special class or nonpublic, nonsectarian school into a general education program in a public school for any part of the school day, provision for transition into the general education program including descriptions of activities intended to:
 - a. Integrate the student into the regular education program, including the nature of each activity and the time spent on the activity each day or week
 - b. Support the transition of the student from the special education program into the general education program
15. For a student with low incidence disabilities, specialized services, materials, and equipment for a student with low incidence disabilities, consistent with the guidelines pursuant to Education Code 56136

Development of the IEP

Within 30 days of an initial determination that a student needs special education and related services, the Superintendent or designee shall ensure that a meeting to develop an initial IEP is conducted. (Education Code 56043; 34 CFR 300.323)

Any IEP required as a result of an assessment of a student shall be developed within 60 days from the date of receipt of the parent/guardian's written consent for assessment, unless the parent/guardian agrees, in writing, to an extension, or repeatedly fails or refuses to produce the child for the assessment. (Education Code 56043, 56302.1, 56344)

Days between the student's regular school sessions, terms, or school vacation of more than five school days shall not be counted. In the case of school vacations, the 60-day time limit shall recommence on the date that the student's school days reconvene. (Education Code 56344)

However, when the IEP is required as a result of an assessment of a student for whom a referral has been made referred for assessment with 30 or fewer days remaining until or less prior to the end of the preceding regular school year, the IEP shall be developed within 30 days after the commencement of the subsequent regular school year. (Education Code 56344)

In developing the IEP, the IEP team shall consider all of the following: (Education Code 56040.6, 56341.1, 56345; 20 USC 1414; 34 CFR 300.324)

1. The strengths of the student
2. The concerns of the parents/guardians for enhancing the education of their child
3. The results of the initial or most recent assessment of the student
4. The academic, developmental, and functional needs of the student
5. In the case of a student whose behavior impedes his/her learning or that of others, the use of positive behavioral interventions and supports and other strategies to address that behavior
6. In the case of a student with limited English proficiency, the language needs of the student as such needs relate to the student's IEP
7. In the case of a student who is blind or visually impaired, the need to provide for instruction in Braille and instruction in the use of Braille

However, such instruction need not be included in the IEP if the IEP team determines that instruction in Braille or the use of Braille is not appropriate for the student. This determination shall be based upon an assessment of the student's reading and writing skills needs, and appropriate reading and writing media, including an assessment of future needs for instruction in Braille or the use of Braille.

8. The communication needs of the student and, in the case of a student who is deaf, hard of hearing, or deaf-blind, the student's language and communication needs, opportunities for direct communications with peers and professional personnel in the student's language and communication mode, academic level, and full range of needs, including opportunities for direct instruction in the student's language and communication mode

Additionally, the team shall also consider the placements, related services and program options that provide the student with an equal opportunity for communication access in the least restrictive environment, as specified described in Education Code 56040.6 and 56345.

9. Whether the student requires assistive technology devices and services

If, in considering the special factors in items #1-9 above, the IEP team determines that the student needs a particular device or service, including an intervention, accommodation, or other program modification, in order to receive FAPE, the team shall include a statement to that effect in the student's IEP. (Education Code 56341.1)

Provision of Special Education and Related Services

Special education is specially designed instruction, at no cost to the parent/guardian, to meet the unique needs of individuals with disabilities, including instruction conducted in the classroom, in the home, in hospitals and institutions, and other settings, and instruction in physical education. This definition does not prohibit an IEP from including specialized deaf and hard-of-hearing related services as the only services provided to a student with disabilities. (Education Code 56031)

The district shall ensure that, as soon as possible following development of the IEP, special education services and related services are made available to the student in accordance with his/her IEP. (Education Code 56344; 34 CFR 300.323)

The Superintendent or designee shall ensure that the student's IEP is accessible to each general education teacher, special education teacher, related service provider, and any other service provider who is responsible for its implementation. Additionally, the Superintendent or designee also shall ensure that such teachers and providers are informed of their specific responsibilities related to implementing the IEP and the specific accommodations, modifications, and supports that shall must be provided to the student in accordance with the IEP. (34 CFR 300.323)

If an orientation and mobility evaluation is determined to be needed for a student who is blind, has low vision, or is

visually impaired, the evaluation shall be conducted by a person who is appropriately certified as an orientation and mobility specialist and shall occur in familiar and unfamiliar environments, in varying lighting conditions, and in the home, school, and community, as appropriate. The Superintendent or designee may require annual written parent/guardian consent to provide orientation and mobility services when such services are provided before or after school and when they are provided away from the school site. (Education Code 56354; 5 CCR 3051.3)

Students with disabilities who require specialized physical health care services during the regular school day may be assisted by the persons authorized in Education Code 49423.5.

Special education and related services provided in the home or hospital are limited to students who have been identified as students with disabilities and for whom the IEP team recommends such instructions or services. Such services shall be provided in accordance with law, including 5 CCR 3051.4, and Administrative Regulation 6183 – Home and Hospital Instruction.

If a student's IEP requires the provision of assistive technology devices or services, the district shall provide such devices or services and shall, on a case-by-case basis, provide for the use of school-purchased devices or services in the student's home or other settings if the IEP team determines that the student needs access to those devices or services in order to receive FAPE. If a student who requires the use of an assistive technology device or services transfers to another local educational agency, the district shall provide the student with continued access to that device or services or a comparable device or service for two months from the date the student ceased to be enrolled in the district or until alternative arrangements can be made to provide access to the device, whichever occurs first. (Education Code 56040.3; 34 CFR 300.105)

Review and Revision of the IEP

The Superintendent or designee shall ensure that the IEP team reviews the IEP periodically, but at least annually, in order to: (Education Code 56043, 56341.1, 56380; 20 USC 1414; 34 CFR 300.324)

1. Determine whether the annual goals for the student are being achieved
2. Revise the IEP, as appropriate, to address:
 - a. Any lack of expected progress toward the annual goals and in the general education curriculum, where appropriate
 - b. The results of any reassessment conducted pursuant to Education Code 56381
 - c. Information about the student provided to or by the parents/guardians regarding review of evaluation data pursuant to 34 CFR 300.305 and Education Code 56381
 - d. The student's anticipated needs
 - e. Any other relevant matter
3. Consider the special factors listed in items #5-9 above under "Development of the IEP," when reviewing the IEP of any student with a disability ~~an exceptional need~~ to whom one of those factors may apply

Additionally, ~~the~~ The IEP team shall also meet at any other time upon request by the student's parent/guardian or teacher to review or revise the IEP. (Education Code 56343)

When a parent/guardian requests an IEP team meeting to review the IEP, the team shall meet within 30 days of receiving the parent/guardian's written request, not counting days between the student's regular school sessions or terms or days of school vacation in excess of five school days. If a parent/guardian makes an oral request, the district shall notify the parent/guardian of the need for a written request and the procedure for filing such a request. (Education Code 56043, 56343.5)

A regular education or special education teacher may request a review of the classroom assignment of a student with a disability/an exceptional need by submitting a written request to the Superintendent or designee. The Superintendent or designee shall consider the request within 20 days of receiving it, not counting days when school is not in session or, for year-round schools, days when the school is off track. If the review indicates a need for change in the student's placement, instruction, and/or related services, the Superintendent or designee shall convene an IEP team meeting, which shall be held within 30 days of the Superintendent or designee's review, not counting days when school is not in session or days when school is off track, unless the student's parent/guardian consents in writing to an extension of time.

If a participating agency other than the district fails to provide the transition services described in the student's IEP, the team shall reconvene to identify alternative strategies to meet the transition service objectives set out for the student in the IEP. (Education Code 56345.1; 20 USC 1414; 34 CFR 300.324)

If a student with a disability/an exceptional need residing in a licensed children's institution or foster family home has been placed by the district in a nonpublic, nonsectarian school, the Superintendent or designee shall conduct an annual evaluation as part of the IEP process of whether the placement is the least restrictive environment that is appropriate to meet the student's needs. (Education Code 56157)

To the extent possible, the Superintendent or designee shall encourage the consolidation of reassessment meetings and other IEP team meetings for a student. (20 USC 1414; 34 CFR 300.324)

When a change is necessary to a student's IEP after the annual IEP team meeting for the school year has been held, the parent/guardian and the Superintendent or designee may agree not to convene an IEP team meeting for the purpose of making the change and instead may develop a written document to amend or modify the student's current IEP. The IEP team shall be informed of any such changes. Upon request, the Superintendent or designee shall provide the parent/guardian with a revised copy of the IEP with the incorporated amendments. ((Education Code 56380.1 20 USC 1414; 34 CFR 300.324)

Audio Recording of IEP Team Meetings

Parents/guardians and the Superintendent or designee shall have the right to audio record the proceedings of IEP team meetings, provided members of the IEP team are notified of this intent at least 24 hours before the meeting. If the Superintendent or designee gives notice of intent to audio record a meeting and the parent/guardian objects or refuses to attend because the meeting would be audio recorded, the meeting shall not be audio recorded. Parents/guardians also have the right to: (Education Code 56341.1)

1. Inspect and review the audio recordings
2. Request that an audio recording be amended if they believe it contains information that is inaccurate, misleading, or in violation of the student's privacy rights or other rights
3. Challenge, in a hearing, information that the parents/guardians believe is inaccurate, misleading, or in violation of the student's privacy rights or other rights

Parent/Guardian Participation and Other Rights

The Superintendent or designee shall take steps to ensure that one or both of the parents/guardians of the student with a disability/an exceptional need are present at each IEP team meeting or are afforded the opportunity to participate. These steps shall include notifying the parents/guardians of the meeting early enough to ensure that they will have the opportunity to attend and scheduling the meeting at a mutually agreed upon time and place. (Education Code 56341.5; 34 CFR 300.322)

The Superintendent or designee shall send parents/guardians notices of IEP team meetings that: (Education Code 56341.5; 34 CFR 300.322)

1. Indicate the purpose, time, and location of the meeting

2. Indicate who will be in attendance at the meeting
3. Inform them of:
 - a. Their right to bring to the meeting other individuals who have knowledge or special expertise about the student, pursuant to Education Code 56341(b)(6)
 - b. The provision of Education Code 56341 relating to the participation of the Infant and Toddlers with Disabilities Coordinator at the initial IEP team meeting, if the student was previously served under Early Education for Individuals with Exceptional Needs (Education Code 56425-56432) or the California Early Intervention Services Act (Government Code 95000-95004)

In addition, when the IEP team convenes at a meeting is to consider the start, development, review, or revision of the student's high school experience, or not later than the first IEP meeting, to develop the IEP of a student with a disability an exceptional need who is 16 years of age or older, or younger than 16 if deemed appropriate by the IEP team, the Superintendent or designee's notice to the student's parents/guardians shall include the following: (Education Code 56341.5)

1. An indication that one a purpose of the meeting will be the consideration of postsecondary goals and transition services for the student pursuant to Education Code 56345.1, 20 USC 1414(d)(1)(A)(i)(VIII), and 34 CFR 300.320(b)
2. An indication that the student is invited to the IEP team meeting

At each IEP team meeting convened by the district, the district administrator or specialist on the team shall inform the parent/guardian and student of the federal and state procedural safeguards included in the notice of parental rights provided pursuant to Education Code 56321. (Education Code 56301, 56500.1)

The parent/guardian shall have the right and opportunity to examine all of his/her child's school records upon request, before any IEP meeting, and in connection with any hearing or resolution session on matters affecting his/her child, including, but not limited to, initial formal assessment, procedural safeguards, and due process. Upon receipt of an oral or written request, the Superintendent or designee shall provide complete copies of the records within five business days. (Education Code 56043, 56504)

The parent/guardian shall have the right to present information to the IEP team in person or through a representative and the right to participate in meetings that relate to eligibility for special education and related services, recommendations, and program planning. (Education Code 56341.1)

If neither parent/guardian can attend the meeting, the Superintendent or designee shall use other methods to ensure parent/guardian participation, including video conferences or individual or conference telephone calls. (Education Code 56341.5; 20 USC 1414; 34 CFR 300.322)

An IEP team meeting may be conducted without a parent/guardian in attendance if the Superintendent or designee is unable to convince the parent/guardian that he/she should attend. In such a case, the Superintendent or designee shall maintain a record of the attempts to arrange a mutually agreed upon time and place for the meeting, including: (Education Code 56341.5; 34 CFR 300.322)

1. Detailed records of telephone calls made or attempted and the results of those calls
2. Copies of correspondence sent to the parent/guardian and any responses received
3. Detailed records of visits made to the parent/guardian's home or place of employment and the results of those visits

The Superintendent or designee shall take any action necessary to ensure that the parents/guardians understand the proceedings of the meeting, including arranging for an interpreter for parents/guardians with deafness or whose

native language is not English. (Education Code 56341.5; 34 CFR 300.322)

The Superintendent or designee shall give the parents/guardians of a student with a disability an exceptional need a copy of the his/her child's IEP at no cost. (Education Code 56341.5; 34 CFR 300.322)

Parent/Guardian Consent for Provision of Special Education and Services

Before providing special education and related services to any student, the Superintendent or designee shall seek to obtain informed consent of the student's parent/guardian pursuant to 20 USC 1414.

If the parent/guardian fails to respond or refuses to consent to the initiation of services, the district shall not use the due process hearing procedures pursuant to 20 USC 1415 to obtain agreement or a ruling that the services may be provided to the student. In such circumstances, the district shall not be required to convene an IEP team or develop an IEP for the student. (Education Code 56346)

If the parent/guardian consents in writing to the receipt of special education and related services for the student but does not consent to all of the components of the IEP, then those components to which the parent/guardian has consented shall be implemented so as not to delay providing instruction and services to the student. If the Superintendent or designee determines that a part of a proposed IEP to which the parent/guardian does not consent is necessary in order to provide the student with FAPE, a due process hearing shall be initiated in accordance with 20 USC 1415. While the due process hearing is pending, the student shall remain in the current placement unless the parent/guardian and the Superintendent or designee agree otherwise. (Education Code 56346)

If at any time subsequent to the initial provision of services, the student's parent/guardian, in writing, revokes consent for the continued provision of special education services, the Superintendent or designee shall provide prior written notice within a reasonable time before ceasing to provide services to the student. The Superintendent or designee shall not request a due process hearing or pursue mediation in order to require an agreement or ruling that services be provided to the student. (Education Code 56346; 34 CFR 300.300, 300.503)

When the district ceases to provide special education services in response to the parent/guardian's revocation of consent, the student shall be classified as a general education student.

Transfer Students

To facilitate the transition of a student with a disability an exceptional need who is transferring into the district, the Superintendent or designee shall take reasonable steps to promptly obtain the student's records, including his/her IEP and the supporting documents related to the provision of special education services. The district shall accept unofficial records provided by the student's parent/guardian pending validation by the official records, consistent with the requirements of the Interstate Compact on Educational Opportunity for Military Children (Education Code 56325; 34 CFR 300.323)

If the student transfers into the district from another school district within the same Special Education Local Plan Area (SELPA) during the school year, the district shall continue to provide services comparable to those described in the student's existing IEP, unless his/her parent/guardian and the district agree to develop, adopt, and implement a new IEP that is consistent with state and federal law. (Education Code 56325; 34 CFR 300.323)

If the student transfers into the district from a school district outside of the district's SELPA during the school year, the district shall provide the student with FAPE, including services comparable to those described in the previous district's IEP in consultation with the student's parent/guardian, for a period not to exceed 30 days. By the end of that period, the district shall either adopt the previous district's IEP or shall develop, adopt, and implement a new IEP that is consistent with state and federal law. Superintendent or designee (Education Code 56325; 34 CFR 300.323) (Education Code 56325; 34 CFR 300.323)

If the student transfers into the district from an out-of-state district during the school year, the district shall provide the student with FAPE, including services comparable to the out-of-state district's IEP, in consultation with the parent/guardian, until such time as the Superintendent or designee conducts an assessment, if it determines that such an assessment is necessary, and develops, adopts, and implements a new IEP, if appropriate. (Education Code 56325;

34 CFR 300.323) If the student transfers into the district within the same academic year from outside the state, within the state, or from district to district within the same SELPA, within 30 days of receipt of official records or specified unofficial records, the Superintendent or designee shall either adopt and implement the IEP previously adopted for the student or develop, adopt, and implement a new IEP for the student that is consistent with federal and state law, as applicable. For students transferring into the district from outside the state, the district may conduct a full and individual initial assessment pursuant to 20 USC 1414 when such assessment is necessary to develop an IEP that is consistent with federal and state law. (Education Code 56325)



Policy 6159.1: Procedural Safeguards And Complaints For Special Education

Status: DRAFT

Original Adopted Date: 09/23/2020 | **Last Reviewed Date:** 09/23/2020

The Board of Trustees recognizes its obligation to provide a free appropriate public education (FAPE) to students with disabilities and to uphold the rights of parents/guardians to be involved in educational decisions regarding their child. Students with disabilities and the parents/guardians of such students with disabilities shall receive written notice of their rights under the federal Individuals with Disabilities Education Act.

Whenever there is a dispute between the district and the parent/guardian of a student with disabilities regarding the identification, assessment, or educational placement of the student or the provision of FAPE to the student, the Superintendent or designee shall encourage the early, informal resolution of the dispute at the school level to the extent possible. Additionally, the district or parent/guardian may also request mediation and/or a due process hearing in accordance with law, Board policy, and administrative regulation.

The Superintendent or designee shall represent the district in any due process hearing conducted with regard to district students and shall inform the Board about the result of the hearing.

Any complaint alleging the district's noncompliance with federal or state laws or regulations related to the provision of a free appropriate public education to students with disabilities shall be filed in accordance with 5 CCR 3200-3205.



Regulation 6159.1: Procedural Safeguards And Complaints For Special Education

Status: DRAFT

Original Adopted Date: 09/23/2020 | Last Reviewed Date: 09/23/2020

Prior Written Notice

The Superintendent or designee shall send to the parents/guardians of any student with disabilities a prior written notice within a reasonable time: (20 USC 1415; 34 CFR 300.102, 300.300, 300.503; Education Code 56346, 56500.4, 56500.5)

1. Before the district initially refers the student for assessment
2. Within a reasonable time before the district proposes to initiate or change the student's identification, assessment, educational placement, or the provision of a free appropriate public education (FAPE) to the student
3. Within a reasonable time before the district refuses to initiate or change the student's identification, assessment, or educational placement or the provision of FAPE to the student
4. Within a reasonable time before the student graduates from high school with a regular diploma thus resulting in a change in placement
5. Upon receipt of the parent/guardian's written revocation of consent for the continued provision of special education and related services to his/her child

This notice shall include: (20 USC 1415; 34 CFR 300.503; Education Code 56500.4)

1. A description of the action proposed or refused by the district
2. An explanation as to why the district proposes or refuses to take the action
3. A description of each assessment procedure, test, record, or report the district used as a basis for the proposed or refused action
4. A statement that the parents/guardians of the student have protection under procedural safeguards and, if this notice is not an initial referral for assessment, the means by which a copy of the description of procedural safeguards can be obtained
5. Sources for parents/guardians to obtain assistance in understanding these provisions
6. A description of any other options that the individualized education program (IEP) team considered and why those options were rejected
7. A description of any other factors relevant to the district's proposal or refusal

Procedural Safeguards Notice

A procedural safeguards notice shall be made available to ~~parents/guardians of~~ students with disabilities ~~and each of their parents/guardians~~ once each school year and: (20 USC 1415; 34 CFR 300.504; Education Code 56301)

1. Upon initial referral or parent/guardian request for assessment
2. Upon receipt of the first state compliance complaint in a school year, filed in accordance with ~~the section~~ "State Compliance Complaints," below

3. Upon receipt of the first due process hearing request in a school year
4. In accordance with the discipline procedures pursuant to 34 CFR 300.530(h), when removal of a student because of a violation of a code of conduct constituting a change of placement
5. Upon request by a parent/guardian or student with disabilities

The procedural safeguards notice shall include a full explanation of all of the procedural safeguards available under 34 CFR 300.148, 300.151-300.153, 300.300, 300.502-300.503, 300.505-300.518, 300.520, 300.530-300.536, and 300.610-300.625 relating to: (20 USC 1415; 34 CFR 300.504; Education Code 56301)

1. Independent educational evaluation
2. Prior written notice
3. Parental consent, including a parent/guardian's right to revoke consent, in writing, to his/her child's continued receipt of special education and related services
4. Access to educational records
5. Opportunity to present complaints and resolve complaints through the due process complaint and state compliance complaint procedures, including the time period in which to file a complaint, the opportunity for the district to resolve the complaint, and the difference between a due process complaint and the state compliance complaint procedures, including the jurisdiction of each procedure, what issues that may be raised, filing and decisional timelines, and relevant procedures
6. The availability of mediation
7. The student's placement during the pendency of any due process complaint
8. Procedures for students who are subject to placement in an interim alternative educational setting
9. Requirements for unilateral placement by parents/guardians of students in private schools at public expense
10. Hearings on due process complaints, including requirements for disclosure of assessment results and recommendations
11. State-level appeals
12. Civil actions, including the time period in which to file those actions
13. Availability of attorneys' fees pursuant to 34 CFR 300.517

Additionally, this notice shall also include the rights and procedures contained in Education Code 56500-56509, including: (Education Code 56321, 56321.5, 56321.6)

1. information on the procedures for requesting an informal meeting, prehearing mediation conference, mediation conference, or due process hearing;
2. the timelines for completing each process;
3. whether the process is optional;
4. the type of representative who may be invited to participate;
5. the right of the parent/guardian and/or the district to electronically record the proceedings of IEP meetings in

accordance with Education Code 56341;

6. and information regarding the state special schools for students who are deaf, hard of hearing, blind, visually impaired, or deaf-blind.

A copy of this notice shall be attached to the student's assessment plan. At each IEP meeting, the Superintendent or designee shall inform the parent/guardian of the federal and state procedural safeguards that were provided in the notice. (Education Code 56321, 56321.5)

Format of Parent/Guardian Notices

The parents/guardians of a student with a disability shall be provided written notice of their rights in a language easily understood by the general public and in their native language or other mode of communication used by them, unless to do so is clearly not feasible. (34 CFR 300.503, 300.504; Education Code 56341, 56506)

If the native language or other mode of communication of the parent/guardian is not a written language, the district shall take steps to ensure that: (34 CFR 300.503)

1. The notice is translated orally or by other means to the parent/guardian in his/her native language or other mode of communication.
2. The parent/guardian understands the contents of the notice.

The district may place a copy of the procedural safeguards notice on the district's website. (20 USC 1415)

A parent/guardian of a student with disabilities may elect to receive the prior written notice or procedural safeguards notice by an electronic mail communication. (34 CFR 300.505)

A student with disabilities may elect to receive the procedural safeguard notice by electronic mail communication.

Filing Due Process Complaints

A parent/guardian and/or the district may initiate due process hearing procedures whenever: (20 USC 1415; Education Code 56501)

1. There is a proposal to initiate or change the student's identification, assessment, or educational placement or the provision of FAPE to the student.
2. There is a refusal to initiate or change the student's identification, assessment, or educational placement or the provision of FAPE to the student.
3. The parent/guardian refuses to consent to an assessment of his/her child.
4. There is a disagreement between a parent/guardian and the district regarding the availability of a program appropriate for the student, including the question of financial responsibility, as specified in 34 CFR 300.148.

Prior to having a due process hearing, the party requesting the hearing, or the party's attorney, shall provide the opposing party a due process complaint, which shall remain confidential, specifying: (20 USC 1415; 34 CFR 300.508; Education Code 56502)

1. The student's name
2. The student's address or, in the case of a student identified as homeless pursuant to 42 USC 11434, available contact information for that student
3. The name of the school the student attends

4. A description of the nature of the student's problem relating to the proposed or refused initiation or change, including facts relating to the problem
5. A proposed resolution to the problem to the extent known and available to the complaining party at the time

Parties filing a due process complaint shall file their request with the **California state** Office of Administrative Hearings, Special Education Division.

The request shall be filed within two years from the date the party initiating the request knew or had reason to know of the facts underlying the basis for the request. This timeline shall not apply if the district misrepresented that it had solved the problem or withheld required information from the parent/guardian. (Education Code 56505; 20 USC 1415; 34 CFR 300.507, 300.511)

District's Response to Due Process Complaints

If the district has sent prior written notice to the parent/guardian regarding the subject matter of the parent/guardian's due process complaint, the district shall, within 10 days of receipt of the complaint, send a response specifically addressing the issues in the complaint. (20 USC 1415; 34 CFR 300.508)

If the district has not sent a prior written notice to the parent/guardian regarding the subject matter contained in the parent/guardian's due process complaint, the district shall send a response to the parent/guardian within 10 days of receipt of the complaint containing: (20 USC 1415; 34 CFR 300.508):

1. An explanation of why the district proposed or refused to take the action raised in the complaint
2. A description of other options that the IEP team considered and the reasons that those options were rejected
3. A description of each evaluation procedure, assessment, record, or report the district used as the basis for the proposed or refused action
4. A description of the factors that are relevant to the district's proposal or refusal

Upon the filing of a due process complaint by either party or upon request of the parent/guardian, the district shall inform the parent/guardian of any free or low-cost legal and other relevant services available in the area. (34 CFR 300.507)

Informal Process/Pre-Hearing Mediation Conference

Prior to or upon initiating a due process hearing, the Superintendent or designee and a parent/guardian may, if the party initiating the hearing so chooses, agree to meet informally to resolve any issue(s) relating to the identification, assessment, education and placement, or provision of FAPE for a student with disabilities. The Superintendent or designee shall have the authority to resolve the issue(s).

Additionally, In addition, either party may file a request with the state Office of Administrative Hearings for a mediation conference (Education Code 56500.3)

If resolution is reached that resolves the due process issue(s), the parties shall enter into a legally binding agreement that satisfies the requirements of Education Code 56500.3. (Education Code 56500.3)

Attorneys may attend or otherwise participate only in those mediation conferences that are scheduled after the filing of a request for due process hearing. (Education Code 56500.3, 56501)

State Compliance Complaints

Any individual, including a person's duly authorized representative or an interested third party, public agency, or organization may file with the California Department of Education (CDE) a written and signed statement alleging that, within the previous year, any of the following occurred: (5 CCR 3200, 3201)

The district violated Part B of the Individuals with Disabilities Education Act (20 USC 1411-1419) and its implementing regulations (34 CFR 300.1-300.818).

1. The district violated Part 30 of the Education Code (Education Code 56000-56865) and 5 CCR 3200-3205.
2. The district violated the terms of a settlement agreement related to the provision of FAPE, excluding any allegation related to an attorney fees provision in a settlement agreement.
3. The district failed or refused to implement a due process hearing order to which the district is subject.
4. Physical safety concerns interfered with the provision of FAPE.

The complaint shall include: (5 CCR 3202; 34 CFR 300.153)

1. A statement that the district has violated or failed to comply with any provision set forth in 5 CCR 3201
2. The facts on which the statement is based
3. The signature and contact information for the complainant
4. If alleging violations with respect to a specific student, the student's name and address (or other available contact information for a homeless student), the name of the school that the student is attending, a description of the nature of the student's problem and facts related to the problem, and a proposed resolution of the problem to the extent known and available to the party at the time the complaint is filed

The complainant shall forward a copy of the complaint to the Superintendent or designee at the same time the complaint is filed with CDE. (5 CCR 3202)

Within 30 days of the date of CDE's investigation report, the district or complainant may request reconsideration of the decision in accordance with 5 CCR 3204. Pending CDE's response, any corrective actions set forth in the report shall remain in effect and enforceable, unless stayed by a court. (5 CCR 3204)



Policy 6159.2: Nonpublic, Nonsectarian School And Agency Services For Special Education

Status: DRAFT

Original Adopted Date: 09/23/2020 | Last Revised Date: 05/14/2025 | Last Reviewed Date: 05/14/2025

The Board of Trustees recognizes its responsibility to provide all district students, including students with exceptional needs, a free appropriate public education in accordance with law. When the district is unable to provide direct special education and/or related services to students with exceptional needs, the Board may enter into a contract with a nonpublic, nonsectarian school or agency to meet the students' needs consistent with the comprehensive local plan of the Special Education Local Plan Area. The Governing Board recognizes its responsibility to provide a free appropriate public education to students with disabilities in accordance with law. When the district is unable to provide direct special education and/or related services to students with disabilities, the Board may enter into a contract with a nonpublic, nonsectarian school or agency (NPS/A) to meet student needs consistent with the comprehensive local plan of the Special Education Local Plan Area.

Prior to entering into a contract to place any student in an NPS/A nonpublic, nonsectarian school or agency, the Superintendent or designee shall verify that the school or agency is certified to provide special education and related services to individuals with disabilities exceptional needs and complies with staff training requirements in accordance with Education Code 56366 and 56366.1.

Additionally, the Superintendent or designee, such as the district's liaison for foster youth, shall verify that for any student served by an NPS/A who is a foster youth, the NPS/A agrees to serve as the school of origin of the foster youth and allow the foster youth to continue the foster youth's education in the NPS/A in accordance with Education Code 56366.1.

The Superintendent or designee shall monitor, on an ongoing basis, the certification of any NPS/A with which the district has a contract to ensure that the certification has not expired.

Within 14 days of becoming aware of any change to the certification status of an NPS/A, including, but not limited to, receiving notification of a determination to suspend or revoke the certification of the NPS/A pursuant to Education Code 56366.4, the district shall notify, through email or regular mail, the parents/guardians of any district student who attends the NPS/A of the change in certification status, which includes a copy of procedural safeguards. The district shall maintain a record of such notice and make the notice available for inspection upon request by the California Department of Education. (Education Code 56366.45)

No district student with disabilities an exceptional need shall be referred to, or placed in a nonpublic, nonsectarian school or agency unless the student's individualized education program (IEP) team has determined that placement is appropriate for the student.

The district shall pay to the NPS/A the full amount of the tuition or fees, as applicable, for students with disabilities exceptional needs who are enrolled in programs or receiving services provided by the NPS/A pursuant to the contract. (Education Code 56365)

In accordance with law, any student with disabilities exceptional needs placed in an NPS/A a nonpublic, nonsectarian school or agency shall have all the rights and protections to which students with disabilities are generally entitled, including, but not limited to, the procedural safeguards, due process rights, and periodic review of his/her IEP.

During the period when any student with disabilities exceptional needs is placed in an NPS/A nonpublic, nonsectarian school or agency, the student's IEP team shall retain responsibility for monitoring the student's progress towards meeting the goals identified in his/her IEP.

The Superintendent or designee shall ensure that any contract with an NPS/A contains a requirement for the NPS/A to comply with district policy, procedures, and practices related to student rights, health, and safety, including the use of seclusion and restraint. All NPS/A staff that serve district students shall be made aware of, and trained in such policies, procedures, and practices.

The Superintendent or designee shall notify the Board prior to approving an out-of-state placement for any district student.

The Superintendent or designee may apply to the Superintendent of Public Instruction to waive any of the requirements of Education Code 56365, 56366, 56366.3, and 56366.6.



Policy 6161.1: Selection And Evaluation Of Instructional Materials

Status: DRAFT

Original Adopted Date: 12/14/2020 | **Last Revised Date:** 12/13/2023 | **Last Reviewed Date:** 12/13/2023

The Governing Board desires that district instructional materials, as a whole, present a broad spectrum of knowledge and viewpoints, accurately reflect and value society's diversity, reflect and value society's diversity, stimulate thought, the exploration of ideas and intellectual exchanges, and enhance instructors' ability to educate all students through the use of multiple teaching strategies and technologies. The Board shall adopt instructional materials based on a determination that such materials are an effective learning resource to help students achieve grade-level competency and that the materials meet criteria specified in law. Textbooks, technology-based materials, and other educational materials shall be aligned with academic content standards and the district's curriculum to ensure that they effectively support the district's adopted courses of study.

The Board shall select instructional materials for use in grades Kindergarten-8 that have been approved by the State Board of Education (SBE) or that ~~have~~, during the district's review process, have been determined to be aligned with the state academic content standards adopted by SBE. For mathematical and English language arts, only instructional materials that are aligned to Common Core State Standards shall be selected, ~~reflect and value society's diversity; stimulate thought, the exploration of ideas and intellectual exchanges,~~ (Education Code 60200, 60210)

Any instructional materials adopted by the Board shall be factually accurate and reflect the adopted curriculum and standards reflected in Education Code 60200, and be consistent with accepted standards of professional responsibility, rather than advocacy, personal opinion, bias, or partisanship. (Education Code 51501)

The Board shall not adopt or approve any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library, if the use would subject a student to unlawful discrimination as specified in Education Code 220. (Education Code 244)

Additionally, the Board shall not adopt any textbook or other instructional material if it contains any matter reflecting adversely upon persons on the basis of race or ethnicity, gender, religion, disability, nationality, sexual orientation, or any other characteristic listed in Education Code 220, or that violates Education Code 243, 244, 51500, or 60044. (Education Code 51501)

In selecting or adopting instructional materials, the Board shall consider the recommendation of the Superintendent or designee and/or an advisory committee established to review the materials.

The degree to which every student has sufficient access to standards-aligned instructional materials shall be included in the district's local control and accountability plan. (Education Code 52060)

The Superintendent or designee shall ensure that parents/guardians have, within a reasonable amount of time, access to instructional materials in accordance with Board Policy and Administrative Regulation 5020 - Parent Rights and Responsibilities. (Education Code 49091.10, 49091.14, 51101, 51500)

The Board shall annually conduct one or more public hearings on the sufficiency of the district's instructional materials, including textbooks, technology-based materials, other educational materials, and tests. Technology-based materials include, but are not limited to, software programs, video disks, compact disks, optical disks, video and audio tapes, lesson plans, databases, and the electronic equipment required to make use of those materials by students and teachers as a learning resource. (Education Code 60010, 60119)

The hearing shall be held on or before the end of the eighth week from the first day students attend school for that year. (Education Code 60119)

The Board encourages participation by parents/guardians, teachers, interested community members, and bargaining unit leaders at the hearing. Ten days prior to the hearing, the Superintendent or designee shall post a notice in three public places within the district containing the time, place, and purpose of the hearing. The hearing shall not take place during or immediately following school hours. (Education Code 60119)

At the hearing(s), the Board shall determine, through a resolution, whether each student in each school, including each English learner, has sufficient textbooks and/or other instructional materials that are aligned to the content standards adopted by SBE and consistent with the content and cycles of the curriculum framework adopted by SBE in each of the following subjects: (Education Code 60119)

1. Mathematics
2. Science
3. History-social science
4. English language arts, including the English language development component of an adopted program
5. World language
6. Health

In making these determinations, the Board shall consider whether each student has sufficient textbooks or other instructional materials to use in class and to take home. This does not require that each student have two sets of materials. However, materials shall not be considered sufficient if they are photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage. (Education Code 60119)

If materials are in a digital format, they shall be considered sufficient as long as each student, at a minimum, has and can access the same materials in the class and to take home as all other students in the same class or course in the district, and has the ability to use and access them at home. (Education Code 60119)

If the Board determines that there are insufficient textbooks or other instructional materials, the Board shall, by resolution, provide information to classroom teachers and to the public setting forth, for each school in which an insufficiency exists, the percentage of students who lack sufficient standards-aligned textbooks or instructional materials in each subject area and the reasons that each student does not have sufficient textbooks and/or instructional materials. The Board shall submit a copy of the resolution to the County Superintendent of Schools no later than three business days after the hearing. The Board shall take any action to ensure that each student has sufficient materials within two months of the beginning of the school year in which the determination is made. (Education Code 60119)

In addition, if the County Superintendent, in accordance with Education Code 1240, makes the district aware of a school that does not have sufficient textbooks or instructional materials, the district shall take any action to ensure that each student has sufficient materials within two months of the beginning of the school year.

Prohibition Against Refusal to Approve or Prohibit the Use of Specified Instructional Materials

The use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

Investigations, Complaints, and Opt-Outs

If the Board knows or has reason to know that materials were used in a classroom or an action occurred that violated Education Code 220, the Board shall investigate and remediate the action, which may include, but is not limited to, the implementation of restorative justice practices. (Education Code 244)

Complaints concerning instructional materials shall be handled in accordance with Board Policy 1312.2 - Complaints Concerning Instructional Materials, Board Policy 1312.3 - Uniform Complaint Procedures, or Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures, as applicable.

Any request by a parent/guardian to opt a student out of specified instructional content shall be handled in accordance with Board Policy 5020 - Parent Rights and Responsibilities and Board Policy and Administrative Regulation 6141.2 - Recognition of Religious Beliefs and Customs.



Regulation 6161.1: Selection And Evaluation Of Instructional Materials

Status: DRAFT

Original Adopted Date: 12/14/2020 | Last Revised Date: 12/13/2023 | Last Reviewed Date: 12/13/2023

Review Process

The district's review process for evaluating instructional materials shall involve teachers in a substantial manner and shall encourage the participation of parents/guardians and community members in accordance with Education Code 60002. The review process may also involve administrators, other staff who have subject-matter expertise, and students as appropriate. The Superintendent or designee shall seek input from stakeholders with diverse backgrounds and perspectives.

If the district is considering the use of instructional materials for grades Kindergarten-8 that have not been adopted by the State Board of Education (SBE), the Superintendent or designee shall ensure that a majority of the participants in the district's review process are classroom teachers who are assigned to the subject area or grade level of the materials. (Education Code 60210)

The Superintendent or designee may establish an advisory committee to conduct the review of instructional materials.

The Superintendent or designee shall present to the Board of Trustees recommendations for instructional materials and documentation that supports the recommendations.

All recommended instructional materials shall be available for public inspection at the district office.

When possible, the district may pilot instructional materials in a representative sample of classrooms for a specified period of time during a school year, in order to determine the extent to which the materials support the district's curricular goals and academic standards. Feedback from teachers piloting the materials shall be made available to the Board before the materials are adopted.

Criteria for Selection and Adoption of Instructional Materials

In recommending instructional materials for adoption by the Board, the Superintendent or designee shall ensure that the materials:

1. Are aligned to the content standards adopted by SBE and consistent with the content and cycles of the curriculum framework adopted by SBE
For grades K-8, only instructional materials on the list of materials adopted by SBE and/or other instructional materials that have not been adopted by SBE but are aligned with the state academic content standards or the Common Core State Standards may be recommended for selection. (Education Code 60200, 60210)
2. Do not discriminate against or reflect adversely upon persons because of any characteristic specified in law as defined by Education Code 51501 and Board Policy 0410 – Nondiscrimination in District Programs and Activities, nor contain any sectarian or denominational doctrine or propaganda contrary to law (Education Code 220, 243, 244, 51500, 51501, 60044)
3. Do not discriminate against or reflect adversely upon persons because of any characteristic as defined by Education Code 51501 and Board Policy 0410 - Nondiscrimination in District Programs and Activities, nor contain any sectarian or denominational doctrine or propaganda contrary to law (Education Code 220, 243, 244, 51500, 51501, 60044)
4. To the satisfaction of the Board, are accurate, objective, current, and suited to the differing needs and comprehension of district students at their respective grade levels (Education Code 60045)
5. With the exception of literature and tradebooks, use proper grammar and spelling (Education Code 60045)
6. Do not expose students to a commercial brand name, product, or corporate or company logo unless the Board

makes a specific finding that the use is appropriate based on one of the following: (Education Code 60048, 60200)

a. The commercial brand name, product, or corporate or company logo is used in text for an educational purpose as defined in guidelines or frameworks adopted by SBE.

b. The appearance of a commercial brand name, product, or corporate or company logo in an illustration is incidental to the general nature of the illustration.

7. Meet the requirements of Education Code 60040-60043 for specific subject content, including, but not limited to

a. Accurately portraying society's cultural and racial diversity, including:

i. The contribution of all genders in all types of roles, including professional, vocational, and executive roles

ii. The role and contributions of Native Americans, African Americans, Latino Americans, Asian Americans, Pacific Islanders, European Americans, LGBTQ+ Americans, persons with disabilities, and members of other ethnic, cultural, religious, and socioeconomic groups to the total development of California and the United States

iii. The role and contributions of the entrepreneur and labor in the total development of California and the United States

b. Accurately portraying humanities place in ecological systems and the necessity for the protection of the environment

c. Accurately portraying the effects on the human system of the use of tobacco, alcohol, and narcotics, and

restricted dangerous drugs as defined in Health and Safety Code 11032, and other dangerous substances

d. Encouraging thrift, fire prevention, and the humane treatment of animals and people

e. Requiring, when appropriate to the comprehension of students, that textbooks for social science, history, or civics classes contain the Declaration of Independence and the United States Constitution

8. Support the district's adopted courses of study and curricular goals

9. Contribute to a comprehensive, balanced curriculum

10. Demonstrate reliable quality of scholarship as evidenced by:

a. Accurate, up-to-date, and well-documented information

b. Objective presentation of diverse viewpoints

c. Clear, concise writing and appropriate vocabulary

d. Thorough treatment of subject matter

11. Provide for a wide range of materials at all levels of difficulty, with appeal to students of varied interests, abilities, and developmental levels

12. Stimulate discussion of contemporary issues, issues, exploration of ideas, and intellectual exchanges, and improve students' thinking and decision-making skills

13. As appropriate, have corresponding versions available in languages other than English

14. Include high-quality teacher's guides

15. When available, include options for lighter weight materials, including materials in digital format, in order to help minimize any injury to students by the combined weight of instructional materials

In addition to meeting the above criteria as applicable, technology-based materials shall:

1. Be both available and comparable to other, equivalent instructional materials (Education Code 60052)

2. Be accessible to all students, including economically disadvantaged students, students with disabilities, and English learners
3. Protect the privacy of student data
4. Promote active student engagement in the learning process
5. Nurture opportunities for ongoing collaboration
6. Build on prior knowledge to reinforce essential skills, such as executive functioning, critical thinking and reasoning, creativity, communication, cross-cultural understanding, and decision-making
7. Provide means of authentically connecting students' learning to the world beyond their physical learning environment
8. Foster student agency to set personal learning goals and plans and continuously monitor and evaluate their own progress

Conflict of Interest

To ensure integrity in the evaluation and selection of instructional materials, individuals who are participating in the evaluation of instructional materials and are not otherwise designated in the district's conflict of interest code shall sign a disclosure statement indicating that they:

1. Will not accept any emolument, money, or other valuable thing or inducement to directly or indirectly introduce, recommend, vote for, or otherwise influence the adoption or purchase of any instructional material (Education Code 60072)

Sample copies of instructional materials are excepted from this prohibition. (Education Code 60075)

2. Are not employed by nor receive compensation from the publisher or supplier of the instructional materials or any person, firm, organization, subsidiary, or controlling entity representing it
 3. Do not have an interest as a contributor, author, editor, or consultant in any textbook or other instructional material submitted to the district
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Exhibit (PDF) 6161.1-E PDF(1): Selection And Evaluation Of Instructional Materials

Status: ADOPTED

Original Adopted Date: 03/04/2021

See PDF on the next page.

RESOLUTION ON SUFFICIENCY OF INSTRUCTIONAL MATERIALS

Whereas, the Board of Trustees of the (name of school district), in order to comply with the requirements of Education Code 60119, held a public hearing on (date), at (time) o'clock, which is on or before the eighth week of school (between the first day that students attend school and the end of the eighth week from that day) and which did not take place during or immediately following school hours, and;

Whereas, the Board provided at least 10 days' notice of the public hearing by posting it in at least three public places within the district stating the time, place, and purpose of the hearing, and;

Whereas, the Board encouraged participation by parents/guardians, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

Whereas, information provided at the public hearing detailed the extent to which sufficient textbooks or other instructional materials were provided to all students, including English learners, in the (name of school district), and;

Whereas, the definition of "sufficient textbooks or instructional materials" means that each student, including each English learner, has a standards-aligned textbook or instructional materials to use in class and to take home, which may include materials in a digital format but shall not include photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage, and;

Whereas, textbooks or instructional materials in core curriculum subjects should be aligned with state academic content standards and/or the Common Core State Standards adopted by the State Board of Education;

Finding of Sufficient Textbooks or Instructional Materials

Whereas, sufficient standards-aligned textbooks or other instructional materials that are consistent with the cycles and content of the curriculum frameworks were provided to each student, including each English learner, in the following subjects:

* Mathematics: (List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)

* Science: (List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)

* History-social science: (List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)

* English language arts, including the English language development component of an adopted program: (List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)

* World language: (List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)

* Health: (List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)

Whereas, laboratory science equipment was available for science laboratory classes offered in grades 9-12, inclusive;

Therefore, it is resolved that for the (year) school year, the (name of school district) has provided each student with sufficient standards-aligned textbooks or other instructional materials that are consistent with the cycles and content of the curriculum frameworks.

Finding of Insufficient Textbooks or Instructional Materials

Whereas, information provided at the public hearing and to the Board at the public meeting detailed that insufficient standards-aligned textbooks or other instructional materials were provided to students in the following subjects and grade levels at district schools: (For each school, list the percentage of students who lack sufficient standards-aligned textbooks or instructional materials in mathematics, science, history-social science, English language arts, world language, and health.)

Whereas, sufficient textbooks or other instructional materials were not provided at each school listed above due to the following reasons: (For each school at which there is an insufficiency, list the reasons that each student does not have sufficient instructional materials in each subject and grade level listed above.)

Therefore, it is resolved, that for the (year) school year, the (name of school district) has not provided each student with sufficient textbooks or other instructional materials that are consistent with the cycles and content of the curriculum framework, and;

Be it further resolved, that the following actions will be taken to ensure that all students have sufficient standards-aligned textbooks or other instructional materials in all subjects that are consistent with the cycles and content of the curriculum frameworks within two months of the beginning of the school year in which this determination is made. (List actions to be taken to resolve insufficiency.)

PASSED AND ADOPTED THIS day of at a meeting, by the following vote:

AYES: _____ NOES: _____ ABSENT: _____

Attest:

Secretary President



Policy 6161.11: Supplementary Instructional Materials

Status: DRAFT

Original Adopted Date: 01/14/2015 | **Last Revised Date:** 12/13/2023 | **Last Reviewed Date:** 12/13/2023

The Board of Trustees encourages the use of supplementary instructional materials to enrich the curriculum and enhance student learning. Such materials shall be aligned with district goals, curriculum objectives, and academic standards and shall supplement and not supplant the use of Board-adopted basic instructional materials that serve as the primary learning resources.

Supplementary instructional materials include, but are not limited to, instructional materials that are designed to serve one or more of the following purposes: (Education Code 60010)

1. To provide more complete coverage of one or more subjects included in a given course
2. To meet the various learning ability levels of students in a given age group or grade level
3. To meet the diverse educational needs of students with a language disability in a given age group or grade level
4. To meet the diverse educational needs of students reflective of a condition of cultural pluralism
5. To use current, relevant technology that further engages interactive learning in the classroom and beyond

Supplementary instructional materials may be selected by the Superintendent or designee, school administrators, or teachers, as applicable, and obtained through donations to the district and/or available funding sources designated for these purposes.

The use of any supplemental instructional material shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

The use of any supplemental instructional material shall not be adopted by the Board or district if the use would subject a student to unlawful discrimination as specified in Education Code 220. (Education Code 244)

As appropriate, supplementary instructional materials shall meet the criteria developed for the selection and evaluation of basic instructional materials as described in AR 6161.1 – Selection and Evaluation of Instructional Materials. Supplementary instructional materials shall be directly related to the course of study in which they are being used and shall be appropriate for the age and maturity level of the students.

The use or reproduction of supplementary instructional materials shall be in accordance with federal copyright law.

Appropriateness of Materials

Whenever a district employee proposes to use a supplementary resource which is not included in the approved learning resources of the district, the employee shall preview the material to determine whether, in the employee's professional judgment, it is appropriate for the grade level taught and is consistent with district criteria for the selection of supplementary instructional materials.

The employee shall confer with the Superintendent or designee as necessary to determine the compliance of the material with district criteria. The primary considerations should be the educational value, factual accuracy, appropriateness, including whether the material contains pervasive vulgarity or profanity, and relevance of the materials as well as the ages and maturity of the students.

The Superintendent or designee may provide training to administrators and teachers in the selection and evaluation of supplementary instructional materials, including the criteria to be utilized and applicable legal considerations.

Investigations, Complaints, and Opt-Outs

If the Board knows or has reason to know that materials were used in a classroom or an action occurred that violated Education Code 220, the Board shall investigate and remediate the action, which may include, but is not limited to, the implementation of restorative justice practices. (Education Code 244)

Complaints concerning supplemental instructional materials shall be handled in accordance with Board Policy 1312.2 - Complaints Concerning Instructional Materials and Board Policy 1312.3 – Uniform Complaint Procedures, as applicable.

Any requests by a parent/guardian to opt a student out of specified instructional content shall be handled in accordance with Board Policy 5020 - Parent Rights and Responsibilities and Board Policy/Administrative Regulation 6141.2 - Recognition of Religious Beliefs and Customs.



Policy 6163.1: Library Media Centers

Status: DRAFT

Original Adopted Date: 01/14/2015 | Last Revised Date: 12/13/2023 | Last Reviewed Date: 12/13/2023

The Governing Board recognizes that school libraries support the educational program by providing access to a variety of informational and supplemental resources that can inspire a love of reading, stimulate thought, the exploration of ideas and intellectual exchanges, and contribute to the academic achievement of all students. The Board desires that school libraries be stocked with up-to-date books, reference materials, and electronic resources that promote literacy, support academic standards, contain a broad spectrum of knowledge and viewpoints, accurately reflect and value society's diversity, and prepare students to become lifelong learners.

The Superintendent or designee may, in consultation with librarians, classroom teachers, administrators, parents/guardians, and students as appropriate, develop and regularly update a plan for school libraries that describes the district's goals for school libraries and the distribution of funds to school sites to support libraries. As appropriate, the plan may also address staffing, facilities, selection and evaluation of materials, the development and maintenance of classroom libraries, prevention of loss or damage of library materials, prioritization of needs, and other related matters. The Superintendent or designee shall ensure that the library plan is aligned with the district's local control and accountability plan and other district and school plans.

Student Success Cards

The district may coordinate with the local public library to ensure that, by grade 3, each student is provided with the opportunity to obtain a student success card issued by a local public library that provides access to library services. (Education Code 19341, 19342)

The district may disclose student directory information to the State Librarian and a local public library for purposes of administering the student success cards. (Education Code 19344, 49061; 34 CFR 99.3)

Staffing

The Board may appoint classified paraprofessionals to serve as library aides or library technicians. Volunteers may assist with school library services in accordance with law, board policy, and administrative regulation.

Hours of Operation

School libraries shall be open for use by students and teachers during the school day. (Education Code 18103)

Selection, and Evaluation, and Use of School Library Materials

Library materials shall include print and electronic resources that align with the curriculum and are accessible to students with varying cognitive and/or language needs.

Library materials shall be selected and evaluated through a process that invites recommendations from administrators, teachers, other staff, parents/guardians, and students as appropriate.

The Board may exclude from libraries all books, publications, or papers of a sectarian, partisan, or denominational character. (Education Code 18111)

The use of any book or other resource in a school library shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

Library materials shall be use in accordance with Board Policy 0410 - Nondiscrimination in District Programs and Activities.

Library materials shall be continually evaluated in relation to evolving curricula, new formats of materials, new instructional methods, and the needs of students and teachers. Materials that contain outdated subject matter or are no longer appropriate shall be removed.

All gifts and donations of school library materials shall be subject to the same criteria as materials selected for purchase by the district.

Complaints regarding the appropriateness of library materials shall be addressed in accordance with Board Policy 1312.2 – Complaints Concerning Instructional Materials and Board Policy 1312.3 – Uniform Complaint Procedures, as applicable.

Fees

Students shall be allowed to borrow school library materials at no charge for use in the library and classrooms as well as out of school. (5 CCR 16042)

To encourage students to return materials in a timely manner, a nominal fee shall be charged for the late return of materials.

Program Evaluation

The district shall, on or before August 31 each year, report to the California Department of Education on the condition of its school libraries for the preceding year ending June 30. (Education Code 18122)



Policy 6164.4: Identification And Evaluation Of Individuals For Special Education

Status: DRAFT

Original Adopted Date: 01/14/2015 | **Last Revised Date:** 11/10/2021 | **Last Reviewed Date:** 11/10/2021

The Board of Trustees recognizes the need to actively seek out and evaluate district residents from birth to 21 years of age 21 who have disabilities in order to provide them with appropriate educational opportunities in accordance with state and federal law.

The Superintendent or designee shall establish a comprehensive child find system that includes procedures for the identification, screening, referral, assessment, and triennial assessment of individuals eligible for special education, as well as procedures for the planning, implementation, and review of the education and related services provided to such individuals. (Education Code 56301)

The district's identification procedures shall include systematic methods for utilizing referrals from parents/guardians, teachers, agencies, appropriate professionals, and other members of the public, and shall be coordinated with school site procedures for referral of students whose needs cannot be met with modifications to the regular instructional program. (Education Code 56302)

The Superintendent or designee shall notify parents/guardians and students, in writing, of their rights related to identification, referral, assessment, instructional planning, implementation, and review, including the right to consent to an any assessment of the student. Additionally, concerning their child. In addition, the Superintendent or designee shall notify parents/guardians and students of procedures for initiating a referral for assessment to identify individuals who need special education services. (Education Code 56301)



Regulation 6164.4: Identification And Evaluation Of Individuals For Special Education

Status: DRAFT

Original Adopted Date: 01/14/2015 | Last Revised Date: 02/08/2023 | Last Reviewed Date: 02/08/2023

The Superintendent or designee shall ensure that the district's child find process includes the collection of student data and, at reasonable intervals, the screening of such data to identify, locate and evaluate students with known or suspected disabilities and determine if students whether special education and related services are making adequate progress, as appropriate needed.

A student shall be referred for special education instruction and services only after the resources of the regular education program have been considered and used where appropriate. (Education Code 56303)

However, the district shall ensure that evaluation of children suspected of having a disability is not delayed or denied because of the implementation of response to intervention strategies.

A parent/guardian of the district may initiate a request for an initial evaluation to determine if the student is a student with a disability. (34 CFR 300.301)

All referrals from school staff for an initial evaluation shall include a brief reason for the referral and description of the regular program resources that were considered and/or modified for use with the student and, when appropriate, the results of intervention. This documentation shall not delay the timelines for completing the assessment plan or assessment. (5 CCR 3021)

Initial Evaluation for Special Education Services

Before the initial provision of special education and related services to a student with a disability, the district shall conduct an individual initial evaluation of the student's educational needs related to all areas of suspected disability. (Education Code 56320; 34 CFR 300.301)

Upon receipt of a referral of any student for special education and related services, a proposed evaluation plan shall be developed within 15 calendar days, not counting days between the student's regular school sessions or terms or calendar days of school vacation in excess of five school days, unless the parent/guardian agrees, in writing, to an extension. If the referral is made within 10 or fewer days or less prior remaining before to the end of the student's regular school year or term, the proposed evaluation plan shall be developed within 10 days after the beginning of the next regular school year or term. (Education Code 56043, 56321)

The proposed evaluation plan shall meet all of the following requirements: (Education Code 56321)

1. Be in a language easily understood by the general public
2. Be provided in the native language of the parent/guardian or other mode of communication used by the parent/guardian unless it is clearly not feasible.
3. Explain the type(s) of evaluation(s) to be conducted
4. State that no individualized education program (IEP) will result from the evaluation without parent/guardian consent

A copy of the notice of a parent/guardian's rights and procedural safeguards shall be attached to the evaluation plan. (Education Code 56321)

The proposed written evaluation plan shall include a description of recent assessments conducted, including available independent assessments and assessment information requested by the parent/guardian to be considered, as well as information indicating the student's primary language and the student's primary language proficiency as determined by Education Code section 52164.1. (5CCR 3022)

Before conducting an initial evaluation, the district shall provide the parent/guardian with prior written notice in accordance with 34 CFR 300.503. ~~In addition~~ Additionally, as part of the evaluation plan, the parent/guardian shall receive a written notice that includes all of the following information: (Education Code 56329; 34 CFR 300.304, 300.502, 300.504)

1. Upon completion of the administration of tests and other evaluation materials, an IEP team meeting that includes the parent/guardian or the parent/guardian's representative shall be scheduled pursuant to Education Code 56341.

At this meeting, the team shall determine whether or not the student is a student with disabilities, as defined in Education Code 56026, and shall discuss the evaluation, the educational recommendations, and the reasons for the recommendations.

2. When making a determination of eligibility for special education, the district shall not determine that the student is disabled if the primary factor for such determination is lack of appropriate instruction in reading, including the essential components of reading instruction as defined in 20 USC 6368, lack of appropriate instruction in mathematics, or limited English proficiency, if the student does not otherwise meet the eligibility criteria under 34 CFR 300.8.
3. A copy of the evaluation report and the documentation of determination of eligibility shall be given to the parent/guardian.
4. If the parent/guardian disagrees with an evaluation obtained by the district, the parent/guardian has the right to obtain, at public expense, an independent educational evaluation (IEE) of the student from qualified specialists, in accordance with 34 CFR 300.502.

The parent/guardian is entitled to only one such evaluation at public expense each time the district conducts an assessment with which the parent/guardian disagrees.

If the district observed the student in conducting its evaluation, or if its evaluation procedures make it permissible to have in-class observation of the student, an equivalent opportunity shall apply to the IEE. This equivalent opportunity shall apply to the student's current placement and setting as well as observation of the district's proposed placement and setting, if any, regardless of whether the IEE is initiated before or after the filing of a due process hearing proceeding.

5. The district may initiate a due process hearing pursuant to Education Code 56500-56508 to show that its evaluation is appropriate.

If the final decision resulting from the due process hearing is that the evaluation is appropriate, the parent/guardian maintains the right to an IEE, but not at public expense.

If the parent/guardian obtains an IEE at private expense, the results of the IEE shall be considered by the district with respect to the provision of a free appropriate public education (FAPE) to the student, and may be presented as evidence at a due process hearing regarding the student. If the district observed the student in conducting its evaluation, or if its evaluation procedures make it permissible to have in-class observation of a student, an equivalent opportunity shall apply to an IEE of the student in the student's current educational placement and setting and in any educational placement and setting proposed by the district, regardless of whether the IEE is initiated before or after the filing of a due process hearing.

6. If the parent/guardian proposes a publicly financed placement of the student in a nonpublic school, the district shall have an opportunity to observe the proposed placement and, if the student has already been unilaterally placed in the nonpublic school by the student's parent/guardian, the student in that proposed placement.

Any such observation shall only be of the student who is the subject of the observation and shall not include the observation or evaluation of any other student in the proposed placement unless that other student's parent/guardian consents to the observation or evaluation. The results of any observation or evaluation of another student in violation of Education Code 56329(d) shall be inadmissible in any due process or judicial proceeding regarding FAPE of that other student.

Parent/Guardian Consent for Evaluations

Upon receiving the proposed evaluation plan, the parent/guardian shall have at least 15 days to decide whether to consent to the initial evaluation. The district shall not interpret parent/guardian consent for initial evaluation as consent for initial placement or initial provision of special education services. (Education Code 56321; 34 CFR 300.300)

Consent means that the parent/guardian: (Education Code 56021.1; 34 CFR 300.9)

1. Has been fully informed, in the parent/guardian's native language or other mode of communication, of all information relevant to the activity for which consent is sought
2. Understands and agrees, in writing, to the carrying out of the activity for which parent/guardian consent is sought and the consent describes that activity and lists the records (if any) that will be released and to whom
3. Understands that the granting of consent is voluntary on the parent/guardian's part and may be revoked at any time
4. Understands that if the parent/guardian revokes consent, that revocation is not retroactive (such that i.e., it does not negate an action that has occurred after the consent was given and before the consent was revoked)

The district is not required to amend records of a student to remove any reference to the student's receipt of special education and services if the student's parent/guardian submits a written revocation of consent after the initial provision of special education and related services to the student.

The district shall make reasonable efforts to obtain the informed consent of the parent/guardian for an initial evaluation or reevaluation of a student. (Education Code 56321, 56341.5; 34 CFR 300.300, 300.322)

The district shall maintain a record of its attempts to obtain consent, such as (Education Code 56341.5):

1. Detailed records of telephone calls made or attempted and the results of those calls
2. Copies of correspondence sent to the parent/guardian and any responses received
3. Detailed records of visits made to the parent/guardian's home or place of employment and the results of those visits

If a parent/guardian refuses to consent to the initial evaluation or fails to respond to a request to provide consent, the district may, but is not required to, pursue an evaluation by utilizing the procedural safeguards, including the

mediation and due process procedures pursuant to 20 USC 1415 and 34 CFR 300.506-300.516. (Education Code 56321; 34 CFR 300.300)

For a student who is a ward of the state and not residing with the student's parent/guardian, the district shall make reasonable efforts to obtain the consent from the parent/guardian of the student for an initial evaluation to determine whether the student is a student with a disability. The district may conduct an initial evaluation without obtaining consent of the parent/guardian if any of the following situations exists: (Education Code 56321.1; 20 USC 1414; 34 CFR 300.300)

1. Despite reasonable efforts to do so, the district cannot discover the whereabouts of the parent/guardian of the student.
2. The rights of the parent/guardian of the student have been terminated in accordance with California law.
3. The rights of the parent/guardian to make educational decisions have been subrogated by a judge in accordance with California law and consent for an initial evaluation has been given by an individual appointed by the judge to represent the student.

The district need not obtain parent/guardian consent before reviewing existing data as part of an evaluation or reevaluation, or before administering a test or other evaluation that is administered to all students, unless consent is required from the parents/guardians of all students. (Education Code 56321; 34 CFR 300.300)

Conduct of the Evaluation

Within 60 calendar days of receiving parental parent/guardian consent for the initial assessment of a student, not counting days between the student's regular school sessions, terms, or days of school vacation in excess of five school days, a determination of whether the student is eligible for special education and the educational needs of the student shall be made, an IEP team meeting shall occur, and an IEP shall be developed, unless the parent/guardian agrees in writing to an extension, pursuant to Education Code 56344. If the 60-day time is interrupted by a student school vacation, the 60-day time shall recommence on the date the student school days reconvene, and a meeting to develop an initial IEP for the student shall be conducted within 30 days of a determination that the student needs special education and related services. (Education Code 56043, 56344)

However, when a referral has been made for a student 30 days or less prior to the end of the regular school year, an IEP required as a result of an assessment of the student shall be developed within 30 days after the commencement of the subsequent regular school year. (Education code 56043, 56344; 34 CFR 300.301, 300.323)

The evaluation shall be conducted by qualified personnel who are competent to perform the assessment as determined by the district. (Education Code 56320, 56322)

In addition Additionally, evaluations and reevaluations shall be administered by qualified personnel who are competent in the oral or sign language skills and written skills of the student's primary language or mode of communication and have a knowledge and understanding of the cultural and ethnic backgrounds of the student. If it is clearly not feasible to do so, an interpreter shall be used, and the assessment report shall document this condition and note that the validity of the assessment may have been affected. The normal process of second-language acquisition, as well as manifestations of dialect and sociolinguistic variance shall not be diagnosed as a disabling condition. (5 CCR 3023)

The screening of a student by a teacher or specialist to determine appropriate instructional strategies for curriculum implementation shall not be considered to be an evaluation for eligibility for special education and related services. (Education Code 56321; 20 USC 1414; 34 CFR 300.302)

In conducting the evaluation, the district shall use a variety of assessment tools and strategies to gather relevant functional, developmental, and academic information about the student. The district shall also use any information provided by the parent/guardian that may assist the district in making the determination as to whether the student is a student with a disability and, if so, the necessary components of the student's IEP when the IEP is developed,

including information related to enabling the student to be involved in and to progress in the general education curriculum. (34 CFR 300.304)

The district's evaluation shall not use any single measure or assessment as the sole criterion for determining whether a student is a student with a disability and for determining the appropriate educational program for the student. The assessment shall use technically sound instruments that may assess the relative contribution of cognitive and behavioral factors in addition to physical or developmental factors. (Education Code 56320, 34 CFR 300.304)

~~The~~ Additionally, the district shall also ensure that assessments and other evaluation materials provide relevant information that assists in determining the student's educational needs, which are: (Education Code 56320; 34 CFR 300.304)

1. Selected and administered so as not to be discriminatory on ~~the basis of~~ racial, cultural, or sexual basis~~race, culture, or sex.~~
2. Provided and administered in the student's native language or other mode of communication and in the form most likely to yield accurate information on what the student knows and can do academically, developmentally, and functionally, unless it is clearly not feasible to so provide or administer
3. Used for the purposes for which the assessments or measures are valid and reliable
4. Administered by trained and knowledgeable personnel ~~except,~~ ensuring that ~~any~~ individually administered tests of intellectual or emotional functioning ~~shall be~~ are administered by a credentialed school psychologist.
5. Administered in accordance with any instructions provided by the producer of the assessments
6. Tailored to assess specific areas of educational need and not merely designed to provide a single general intelligence quotient
7. If administered to a student with impaired sensory, manual, or speaking skills, selected and administered to best ensure that the results accurately reflect the student's aptitude or achievement level or whatever other factors the test purports to measure, rather than reflecting the child's impaired sensory, manual, or speaking skills (unless those skills are the factors that the test purports to measure).

Students shall be assessed in all areas related to the suspected disability, including, if appropriate, health and development, vision (including low vision), hearing, motor abilities, language function, general intelligence, academic performance, communicative status, self-help, orientation and mobility skills, career and vocational abilities and interests, and social and emotional status. When appropriate, a developmental history shall be obtained. For students with residual vision, a low assessment shall be provided in accordance with guidelines established pursuant to Education Code 56136. The district shall ensure that the evaluation is sufficiently comprehensive to identify all of the student's special education and related service needs, ~~regardless of~~ whether ~~or not~~ commonly linked to the disability category in which the student has been classified. (Education Code 56320; 34 CFR 300.304)

As part of the initial evaluation and any reevaluation, the IEP team and other qualified professionals shall, if appropriate, review existing evaluation data on the student, including evaluations and information provided by the parents/guardians, current classroom-based local or state assessments and classroom-based observations, and observations by teachers and related services providers. On the basis of that review and input from the student's parent/guardian, the team shall identify what additional data, if any, is needed to determine: (Education Code 56381; 34 CFR 300.305)

1. Whether the student is a student with a disability, or in the case of a reevaluation, whether the student continues to have a disability, and the educational needs of the student
2. The present levels of academic achievement and related developmental needs of the student
3. Whether the student needs, or continues to need, special education and related services

4. Whether any additions or modifications to the special education and related services are needed to enable the student to meet the measurable annual goals set out in the student's IEP and to participate, as appropriate, in the general education curriculum

If a student has transferred from another district in the same school year or leaves this district, the district shall coordinate with the student's prior or subsequent district as necessary and as expeditiously as possible to ensure prompt completion of full evaluations. (Education Code 56320, 34 CFR 300.304)

Evaluation Report

The personnel who evaluate the student shall prepare a written report of the results of each evaluation. The report shall include, but not be limited to, the following: (Education Code 56327)

1. Whether the student may need special education and related services
2. The basis for making the determination
3. The relevant behavior noted during the observation of the student in an appropriate setting
4. The relationship of that behavior to the student's academic and social functioning
5. The educationally relevant health, developmental, and medical findings, if any
6. For students with learning disabilities, whether there is such a discrepancy between achievement and ability that it cannot be corrected without special education and related services
7. A determination concerning the effects of environmental, cultural, or economic disadvantage, where appropriate
8. The need for specialized services, materials, and equipment for students with low incidence disabilities, consistent with Education Code 56136

Eligibility Determination

Upon completion of the administration of assessments and other evaluation measures, a group of qualified professionals and the parent/guardian shall determine whether the student is a student with a disability as defined in 5 CCR 3030 and 34 CFR 300.8 and, if so, his/her educational needs. In interpreting the data, the group shall draw information from a variety of sources, including aptitude and achievement tests, parent/guardian input, and teacher recommendations, as well as information about the student's physical condition, social or cultural background, and adaptive behavior. The group shall ensure that the information obtained from these sources is documented and carefully considered. (34 CFR 300.306)

The personnel who evaluate the student shall prepare a written report of the results of each evaluation. The report shall include, but not be limited to, the following: (Education Code 56327)

1. Whether the student may need special education and related services
2. The basis for making the determination
3. The relevant behavior noted during the observation of the student in an appropriate setting
4. The relationship of that behavior to the student's academic and social functioning
5. The educationally relevant health, developmental, and medical findings, if any
6. For students with learning disabilities, whether there is such a discrepancy between achievement and ability

that it cannot be corrected without special education and related services

7. A determination concerning the effects of environmental, cultural, or economic disadvantages, where appropriate
8. The need for specialized services, materials, and equipment for students with low-incidence disabilities, consistent with Education Code 56136

If the student is eligible under the criteria for “emotional disturbance,” as defined in 5 CCR 3030 and 34 CFR 300.8, the student may be identified as having an “emotional disability” pursuant to Education Code 97.

When making a determination of eligibility for special education and related services, the district shall not determine that a student is disabled if the primary factor for such determination is a lack of appropriate instruction in reading, including the essential components of reading instruction pursuant to 20 USC 6368, lack of instruction in mathematics, limited English proficiency, or that the student does not otherwise meet the eligibility criteria. (Education Code 56329; 34 CFR 300.306)

The normal process of second-language acquisition, as well as manifestations of dialect and sociolinguistic variance, shall not be diagnosed as a disabling condition. (5 CCR 3023)

If a determination is made that a student has a disability and needs special education and related services, an IEP shall be developed within a total time not to exceed 60 days, not counting days between the student's regular school sessions or terms or days of school vacation in excess of five school days, from the date of the receipt of the parent/guardian's consent for evaluation, unless the parent/guardian agrees, in writing, to an extension. (Education Code 56043; 34 CFR 300.306)

Independent Educational Evaluation

An *independent educational evaluation* is defined as an evaluation conducted by a qualified examiner who is not employed by the district. (34 CFR 300.502)

Public expense means that the district either pays for the full cost of the IEE or ensures that the evaluation is otherwise provided at no cost to the parent/guardian. (34 CFR 300.502)

The parents/guardians of a student with a disability have the right to obtain an IEE at public expense under the same criteria that the district uses for a district-initiated evaluation, including the location of the evaluation and the qualifications of the examiner, that the district uses for district-initiated evaluation. (CFR 300.502)

The parent/guardian is entitled to only one IEE at public expense each time the district conducts an evaluation with which the parent/guardian disagrees. (Education Code 56329; 34 CFR 300.502)

If a parent/guardian has requested an IEE, the district may ask for the reason that the parent/guardian objects to the district's evaluation. However, the parent/guardian is not required to provide an explanation and the district may not unreasonably delay either providing the IEE at public expense or filing a due process complaint to request a due process hearing to defend the public evaluation. (34 CFR 300.502)

Upon receiving the request for an IEE, the district shall, without unnecessary delay, either: (34 CFR 300.502)

1. File a due process complaint to request a hearing to show that its evaluation is appropriate
2. Ensure that an IEE is provided at public expense, unless the district demonstrates at a hearing that the evaluation obtained by the parent/guardian did not satisfy the district's criteria

If a due process hearing decision determines that the district's evaluation is appropriate, then the parent/guardian may obtain an IEE but not at public expense. (Education Code 56329; 34 CFR 300.502)

In any decision made with respect to providing FAPE to a student with a disability, the result of any IEE obtained by the student's parent/guardian shall be considered by the district if it meets district criteria. Any such result also may

be presented as evidence at a hearing on a due process complaint. (Education Code 56329; 34 CFR 300.502)

Coordinating Transitions

The district designates the individual listed below as the main point of contact for coordinating and completing, with other agencies and persons, the transition of a child and family from infant/toddler programs to preschool (Part C to Part B of the federal Individuals with Disabilities Education Act), including establishing practices to educate and support families during the transition: (Government Code 9500895013.1)

Director of Special Education **Coordinator**

Pioneer Union Elementary School District
1888 North Mustang Drive
Hanford, CA 93230

559-585-2400

flamsonr@puesd.net

Reevaluation

A reevaluation shall be conducted when the district determines that the educational or related service needs of the student, including improved academic achievement and functional performance, warrant a reevaluation or if the student's parent/guardian or teacher requests reevaluation. Such reevaluations shall occur every three years, unless the parent/guardian and district agree in writing that a reevaluation is unnecessary. A reevaluation may not occur more than once a year, unless the parent/guardian and the district agree otherwise. (Education Code 56043, 56381; 34 CFR 300.303)

The district shall ensure that any reevaluations of the student are conducted in accordance with the evaluation procedures pursuant to 34 CFR 300.304-300.311. (34 CFR 300.303)

Before entering kindergarten or first grade, as the case may be, children with disabilities who are in a preschool program shall be reevaluated to determine if they still need special education and services. IEP teams shall identify a means of monitoring the continued success of children who are determined to be eligible for less intensive special education programs.(Education Code 56445)

The district's point of contact for coordinating and completing the transition of a child and family from infant/toddler programs to preschool, may coordinate the reevaluation and monitoring as described above for kindergarten or first grade.



Policy 7214: General Obligation Bonds

Status: ADOPTED

Original Adopted Date: 08/23/2017 | **Last Revised Date:** 08/14/2024 | **Last Reviewed Date:** 08/14/2024

The Board of Trustees recognizes that school facilities are an essential component of the educational program and that the Board has a responsibility to ensure that the district's facilities needs are met in the most cost-effective manner possible. The Board may direct the Superintendent to explore the possibility of a bond measure, which may include, but is not limited to, conducting community focus groups, surveys, and Board presentations. When the Board determines that it is in the best interest of district students, it may order an election on the question of whether bonds shall be issued to pay for school facilities.

The Board's decision to order a bond election, as well as its determinations regarding the appropriate amount, timing, and structure of the bond issuance, shall be consistent with law and the district's debt management policy.

Before ordering a bond election, the Board shall obtain reasonable and informed projections of assessed valuations that take into consideration projections of assessed property valuations made by the county assessor. (Education Code 15100)

When any project to be funded by bonds will require state matching funds for any phase of the project, the ballot materials for the bond measure shall include a statement as specified in Education Code 15122.5, advising voters that, because the project is subject to approval of state matching funds, passage of the bond measure is not a guarantee that the project will be completed. (Education Code 15122.5)

Bonds Requiring 55 Percent Approval by Local Voters

The Board by a two-thirds vote and subject to Education Code 15100, may adopt a resolution to incur bonded indebtedness and order an election. Pursuant to the California Constitution, Article 13A, Section 1(b)(3) and Article 16, Section 18(b), a bond election authorized pursuant to Education Code 15266 requires the approval of at least a 55 percent majority of the voters voting in the election. (Education Code 15266)

The bond election may only be ordered at a primary or general election, a statewide special election, or a regularly scheduled local election at which all of the electors of the district are entitled to vote. (Education Code 15266)

Bonded indebtedness incurred by the district pursuant to Education Code 15266 shall be used only for the following purposes: (California Constitution Article 13A, Section 1(b)(3) and 1(b)(3)(A))

1. The construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities
2. The acquisition or lease of real property for school facilities
3. The refunding of any outstanding debt issuance used for the purposes specified in Items #1-2 above

The proposition approved by the voters shall include the following accountability requirements: (California Constitution Article 13A, Section 1(b)(3))

1. Certification that proceeds from the sale of the bonds will be used only for the purposes specified in Items #1-2 above, and not for any other purposes including teacher and administrative salaries and other school operating expenses
2. A list of specific school facilities projects to be funded and certification that the Board has evaluated safety, class size reduction, and information technology needs in developing that list
3. A requirement that the Board conduct an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed

4. A requirement that the Board conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the school facilities projects

If a district general obligation bond requiring a 55 percent majority is approved by the voters, the Board shall appoint an independent citizens' oversight committee to inform the public concerning the expenditure of bond revenues as specified in Education Code 15278 and the accompanying administrative regulation. This committee shall be appointed within 60 days of the date that the Board enters the election results in its minutes pursuant to Education Code 15274. (Education Code 15278)

The Superintendent or designee shall ensure that the annual, independent performance and financial audits required pursuant to Items #3-4 above are issued in accordance with the U.S. Comptroller General's Government Auditing Standards and submitted to the citizens' oversight committee at the same time they are submitted to the Superintendent or designer and no later than March 31 of each year. (Education Code 15286)

The Board shall provide the citizens' oversight committee with responses to all findings, recommendations, and concerns addressed in the performance and financial audits within three months of receiving the audits. (Education Code 15280)

The Board may disband the citizens' oversight committee when the committee has completed its review of the final performance and financial audits.

Bonds Requiring 66.67 Percent Approval by Local Voters

The Board may decide to pursue the authorization and issuance of bonds by approval of 66.67 percent majority of the voters pursuant to Education Code 15100 and California Constitution, Article 13A, Section 1(b)(2). . If a majority of the Board agrees to such an election, or upon a petition of the majority of the qualified electors residing in the district, the Board shall adopt a resolution ordering an election on the question of whether to incur bonded indebtedness if approved by a 66.67 percent majority of the voters. (Education Code 15100)

The bond election may be ordered to occur on any Tuesday, except a Tuesday that is a state holiday or the day before or after a state holiday, is within 45 days before or after a statewide election unless conducted at the same time as the statewide election, or is an established election date pursuant to Elections Code 1000 or 1500. (Education Code 15101)

Subject to limits specified in Article 13A, Section 1 of the California Constitution, bonds shall be sold to raise money for any of the following purposes: (Education Code 15100)

1. Purchasing school lots
2. Building or purchasing school buildings
3. Making alterations or additions to school building(s) other than as may be necessary for current maintenance, operation, or repairs
4. Repairing, restoring, or rebuilding any school building damaged, injured, or destroyed by fire or other public calamity
5. Supplying school buildings and grounds with furniture, equipment, or necessary apparatus of a permanent nature
6. Permanently improving school grounds
7. Refunding any outstanding valid indebtedness of the district, evidenced by bonds or state school building aid loans
8. Carrying out sewer or drain projects or purposes authorized in Education Code 17577

9. Purchasing school buses with a useful life of at least 20 years
10. Demolishing or razing any school building with the intent to replace it with another school building, whether in the same location or in any other location

Except for refunding any outstanding indebtedness, any of the purposes listed above may be united and voted upon as a single proposition by an order of the Board entered into the minutes. (Education Code 15100)

Certificate of Results

If the certificate of election results received by the Board shows that the appropriate majority of the voters is in favor of issuing the bonds, the Board shall record that fact in its minutes. The Board shall then certify to the County Board of Supervisors all proceedings it had in connection with the election results. (Education Code 15124, 15274)

Resolutions Regarding Sale of Bonds

Following passage of the bond measure by the appropriate majority of voters, the Board shall pass a resolution directing the issuance and sale of bonds. In accordance with law, the resolution shall prescribe the total amount of bonds to be sold and may also prescribe the maximum acceptable interest rate, not to exceed eight percent, and the time(s) when the whole or any part of the principal of the bonds shall be payable. (Education Code 15140; Government Code 53508.6)

In passing the resolution, the Board shall consider each available funding instrument, including, but not limited to, the costs associated with each and their relative suitability for the project to be financed.

Prior to the sale of bonds, the Board shall place an agenda item at a public meeting and adopt as part of the bond issuance resolution, or in a separate resolution, disclosures of the available funding instruments, the costs and suitability of each, and all of the following information: (Education Code 15146).

1. Express approval of the method of sale, such as competitive, or negotiated sales
2. Statement of the reasons for the method of sale selected
3. Disclosure of the identity of the bond counsel, and the identities of the bond underwriter and the financial adviser if either or both are utilized for the sale, unless these individuals have not been selected at the time the resolution is adopted, in which case the Board shall disclose their identities at the public meeting occurring after they have been selected
4. Estimates of the costs associated with the bond issuance, including, but not limited to, bond counsel and financial advisor fees, printing costs, rating agency fees, underwriting fees, and other miscellaneous costs and expenses of issuing the bonds

When the sale involves bonds that allow for the compounding of interest, such as a capital appreciation bond (CAB), the resolution to be adopted by the Board shall include Items #1-4 above as well as the financing term and time of maturity, repayment ratio, and the estimated change in the assessed value of taxable property within the district over the term of the bonds. The resolution shall be publicly noticed on at least two consecutive meeting agendas, first as an information item and second as an action item. The agendas shall identify that bonds that allow for the compounding of interest are proposed (Education Code 15146)

Prior to adopting a resolution for the sale of bonds that allow for the compounding of interest, the Board shall be presented with the following: (Education Code 15146)

1. An analysis containing the total overall cost of the bonds that allow for the compounding of interest
2. A comparison to the overall cost of current interest bonds

3. The reason bonds that allow for the compounding of interest are being recommended
4. A copy of the disclosure made by the underwriter in compliance with Rule G-17 adopted by the federal Municipal Securities Rulemaking Board

At least 30 days prior to the sale of any debt issue, the Superintendent or designee shall submit a report of the proposed issuance to the California Debt and Investment Advisory Commission (CDIAC). (Government Code 8855)

After the sale, the Board shall be presented with the actual issuance cost information and shall disclose that information at the Board's next scheduled meeting. The Board shall ensure that an itemized summary of the costs of the bond sale and all necessary information and reports regarding the sale are submitted to the CDIAC. (Education Code 15146; Government Code 53509.5)

Bond Anticipation Notes

Whenever the Board determines that it is in the best interest of the district, it may, by resolution, issue a bond anticipation note, on a negotiated or competitive-bid basis, to raise funds that shall be used only for a purpose authorized by a bond that has been approved by the voters of the district in accordance with law. (Education Code 15150)

Payment of principal and interest on any bond anticipation note shall be made at note maturity, not to exceed five years, from the proceeds derived from the sale of the bond in anticipation of which that note was originally issued or from any other source lawfully available for that purpose, including state grants. Interest payments may also be made from such sources. However, interest payments may be made periodically and prior to note maturity from an increased property tax if the following conditions are met: (Education Code 15150)

1. A resolution of the Board authorizes the property tax for that purpose.
2. The principal amount of the bond anticipation note does not exceed the remaining principal amount of the authorized but unissued bonds.

A bond anticipation note may be issued only if the tax rate levied to pay interest on the note would not cause the district to exceed the tax rate limitation set forth in Education Code 15268 or 15270, as applicable.

Deposit of Bond Proceeds

With regard to general obligation bonds, the district shall invest new money bond proceeds in the county treasury pool as required by law. (Education Code 15146)



Regulation 7214: General Obligation Bonds

Status: ADOPTED

Original Adopted Date: 01/14/2015 | **Last Revised Date:** 08/14/2024 | **Last Reviewed Date:** 08/14/2024

Election Notice

Whenever the Board of Trustees orders an election on the question of whether general obligation bonds shall be issued to pay for school facilities, the Superintendent or designee shall ensure that election notice and ballot requirements comply with Education Code 15120-15126 and 15272, as applicable, and the section "Ballot Materials" below.

If required by local county election officials: At least 88 days prior to the date of the election, the Superintendent or designee shall deliver to the officer conducting the election the resolution calling the election, including the date and purpose of the election, the authority for ordering the election and the specification of the election order, the signature of the officer or the clerk of the Board authorized to make such designations, and all other applicable ballot materials. (Education Code 5322)

Ballot Materials

The ballot question to appear on the ballot shall not exceed 75 words and shall appear in the form specified in Elections Code 13119. (Education Code 5322)

The Superintendent or designee shall ensure that the ballot materials comply with applicable laws including a brief statement of the measure setting forth the amount of the bonds to be voted upon, the maximum rate of interest, and the purposes for which the proceeds of the sale of the bonds are to be used. (Education Code 15122)

In addition to the 75 word ballot question, a separate statement shall be included with the sample ballot, which includes the best estimate from official sources of all of the following: (Elections Code 9401)

1. The average annual tax rate that would be required to be levied to fund the bond issue over the entire duration of the bond debt service, based on assessed valuations available at the time of the election or a projection based on experience within the same jurisdiction or other demonstrable factors

The estimate shall also identify the final fiscal year in which the tax is anticipated to be collected.

2. The highest tax rate that would be required to be levied to fund the bond issue, and an estimate of the year in which that rate will apply, based on assessed valuations available at the time of the election or a projection based on experience within the same jurisdiction or other demonstrable factors

3. The total debt service, including the principal and interest, that would be required to be repaid if all the bonds are issued and sold

The estimate may include information about the assumptions used to determine the estimate.

For bond measures requiring 55 percent majority of the voters, the Superintendent or designee shall ensure that the text of the ballot measure includes a statement that the Board will appoint a citizens' oversight committee and that annual independent audits will be conducted to assure that funds are spent only on school and classroom improvements and for no other purposes. (Education Code 15272)

For bond funded projects that require state matching funds, the Superintendent or designee shall ensure the sample ballot contains a statement advising the voters that the project is subject to the approval of state matching funds and,

therefore, passage of the bond measure is not a guarantee that the project will be completed. (Education Code 15122.5)

Arguments in support or in opposition of the bond measure shall be submitted in accordance with Elections Code 9160-9170.

Citizens' Oversight Committee

If a bond is approved under the 55 percent majority threshold pursuant to Proposition 39 to the California Constitution, Article 13A, Section 1(b)(3) and Article 16, Section 18(b), then the district's citizens' oversight committee shall consist of at least seven members, including, but not limited to: (Education Code 15282)

1. One member active in a business organization representing the business community located within the district
2. One member active in a senior citizens' organization
3. One member active in a bona fide taxpayers' organization
4. One member who is a parent/guardian of a district student
5. One member who is a parent/guardian of a district student and is active in a parent-teacher organization, such as the Parent Teacher Association or school site council

Members of the citizens' oversight committee shall be subject to the conflict of interest prohibitions regarding incompatibility of office pursuant to Government Code 1125-1129 and financial interest in contracts pursuant to Government Code 1090-1099. (Education Code 15282)

No employee, Board member, vendor, contractor, or consultant of the district shall be appointed to the citizens' oversight committee. (Education Code 15282)

Members of the citizens' oversight committee may serve for no more than three consecutive terms of two years each. They shall serve without compensation. (Education Code 15282)

The purpose of the citizens' oversight committee shall be to inform the public concerning the expenditure of bond revenues. The committee shall actively review and report on the proper expenditure of taxpayers' money for school construction and shall convene to provide oversight for, but not limited to, the following: (Education Code 15278)

1. Ensuring that bond revenues are expended only for the purposes described in California Constitution , Article 13A, Section 1(b)(3) including the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities
2. Ensuring that, as prohibited by California Constitution, Article 13A, Section 1(b)(3)(A) , no funds are used for any teacher and administrative salaries or other school operating expenses

In furtherance of its purpose, the committee may engage in any of the following activities: (Education Code 15278)

1. Receiving and reviewing copies of the annual, independent performance and financial audits required by California Constitution, Article 13A, Section 1(b)(3)(C) and (D)
2. Inspecting school facilities and grounds to ensure that bond revenues are expended in compliance with the requirements of California Constitution, Article 13(A), Section 1(b)(3)
3. Receiving and reviewing copies of any deferred maintenance proposals or plans developed by the district
4. Reviewing efforts by the district to maximize bond revenues by implementing cost-saving measures, including,

but not limited to, the following:

- a. Mechanisms designed to reduce the costs of professional fees
- b. Mechanisms designed to reduce the costs of site preparation
- c. Recommendations regarding the joint use of core facilities
- d. Mechanisms designed to reduce costs by incorporating efficiencies in school site design
- e. Recommendations regarding the use of cost-effective and efficient reusable facility plans

The district shall, without expending bond funds, provide the citizens' oversight committee with any necessary technical assistance and shall provide administrative assistance in furtherance of the committee's purpose and sufficient resources to publicize the committee's conclusions. The district shall also provide the citizens' oversight committee with responses to any and all findings, recommendations, and concerns addressed in the annual independent financial and performance audits within three months of receiving the audits. (Education Code 15280)

All citizens' oversight committee proceedings shall be open to the public and noticed in the same manner as proceedings of the Board. Committee meetings shall be subject to the provisions of the Ralph M. Brown Act. (Education Code 15280; Government Code 54952)

The citizens' oversight committee shall issue regular reports, at least once a year, on the results of its activities. Minutes of the proceedings and all documents received and reports issued shall be a matter of public record and shall be made available on the district's website . (Education Code 15280)

Reports

Within 30 days after the end of each fiscal year, the district shall submit to the County Superintendent of Schools a report concerning any bond election(s) containing the following information: (Education Code 15111)

1. The total amount of the bond issue, bonded indebtedness, or other indebtedness involved
2. The percentage of registered electors who voted at the election
3. The results of the election, with the percentage of votes cast for and against the proposition

By each January 31 following a bond issuance, the district shall submit an annual report to the California Debt Investment and Advisory Commission in accordance with Government Code 8855 and as specified in BP 3470 - Debt Issuance and Management.



Bylaw 9220: Governing Board Elections

Status: DRAFT

Original Adopted Date: 09/13/2017 | Last Revised Date: 08/14/2024 | Last Reviewed Date: 08/14/2024

Board Member Qualifications

Any person is eligible to be a member of the Board of Trustees, without further qualifications, if the person is: 18 years of age or older; a citizen of California; a resident of the school district or, if ~~required~~ applicable, the trustee area; a registered voter, and not legally disqualified from holding civil office. (Education Code 35107)

A person is not eligible to be a member of the Board if they have been convicted of an offense as specified in law and accompanying Exhibit except when the person has been granted a pardon in accordance with law. A district employee duly elected to the Board shall resign from district employment, or shall otherwise cease being a district employee, before being sworn in. If a district employee duly elected to the Board is sworn in and remains a district employee, then the employment shall automatically terminate upon being sworn into office. (Education Code 35107)

Additionally, a person duly appointed or elected to the Board who holds an incompatible office at the time the Board member is sworn in to office as a Board member may not continue to serve in the incompatible office, and shall be deemed to have forfeited the incompatible office in accordance with Government Code 1099.

The Board encourages all candidates to become knowledgeable about the role of board members. Upon request by a Board candidate, the ~~The~~ Superintendent or designee shall provide ~~a Board candidate, upon request by~~ the candidate, with ~~information that will enable them to understand~~

1. ~~information regarding~~ the responsibilities and expectations of being a Board member, including information regarding available workshops, seminars, and/or training.

2. ~~Additionally, the Superintendent or designee shall provide a Board candidate, upon request by the candidate,~~ ~~The~~ the county election official's contact information and general information about school programs, district operations, and Board responsibilities.

Recalling a Board Member

~~A Board member may be recalled as permitted by Elections Code 11000-11386.~~ To commence a recall of a Board member, proponents shall serve, file, and publish or post a notice of intention to circulate the recall petition as specified by law and any applicable county elections official directives. Additionally, the recall petition shall be in the format provided by the Secretary of State and include, among other things, an estimate of the cost of conducting the special election, as determined by the ~~county~~ elections official, in consultation with the district. (Elections Code 11000-11386)

Within 14 days after the regular meeting at which the Board receives a certificate of sufficiency of signatures on a recall petition from a county elections official, the Board shall order an election to be held to determine whether the Board member named in the petition shall be recalled. The election shall be held not less than 88, nor more than 125, days after the date that the Board orders the election. However, the election may be conducted within 180 days after the issuance of the Board's order to consolidate the election with a regularly scheduled election. (Elections Code 11240-11242)

A recall election of a Board member shall be conducted in accordance with Elections Code 11381-11386.

If a recall of a Board member is successful, that Board member's seat becomes vacant and shall be filled in accordance with Education Code 5090-~~5095~~95 and Board Bylaw 9223 - Filling Vacancies.

However, a recalled Board member may not be appointed to the seat that was vacated by the recall. (Elections Code 11382)

Consolidation of Elections

The Board may consolidate board elections with the local municipal or statewide primary or general election in accordance with Elections Code 1302.

Additionally, if a regularly scheduled Board election held other than on a statewide election date results in a decrease in local voter turnout of 25 percent or more compared to the average local turnout for the previous four statewide general elections, the Board shall take action to consolidate board elections with statewide elections. The district shall move its election to the next state statewide election date, unless the Board has adopted a plan by January 1, 2018 to consolidate Board elections not later than the November 8, 2022 statewide general election. (in accordance with Elections Code 14051 - 14052)

In order to consolidate elections, the Board shall adopt a resolution and submit it to the County Board of Supervisors for approval not later than 240 days prior to the date of the currently scheduled district election. (Elections Code 10404.5)

Whenever a regularly scheduled Board election is changed due to consolidation of elections, the terms of office of incumbent Board members shall be extended to align with the next applicable election. (Elections Code 10404.5)

Elections Process and Procedures

For each election, upon receipt of the certified statement of the results of the election from the applicable county elections officials, certification by the County Board of Supervisors, the Board shall declare which individuals have who has been elected to the Board in accordance with law. Elections Code 15372, 15400) (Election Code 15400)

A Board member whose term has expired shall continue to discharge the duties of the office until a 474 successor has qualified by taking the oath of office. (Government Code 1302, 1360)

Electing Board Members

Each Board member shall reside in the trustee area they represent and shall be elected by voters residing within that trustee area. Trustee areas shall be balanced by population as required by state and federal law.

Following each decennial federal census, the Board shall adjust the boundaries of the district's trustee areas in accordance with Elections Code 21100-21180.. (Education Code 5019.5)

The election method or trustee-area boundaries in effect at the beginning of a Board member's term shall be used when any vacancy that occurs during that term is to be filled, even if, during the term, the district has adopted "bytrustee area" election method or trustee area boundaries have been adjusted.

Campaign FinanceConduct

All candidates, including current Board members running as incumbents, shall abide by local, county, state, and federal requirements regarding campaign contributions, funding, and expenditures.

A Board candidate shall not expend or accept, any public money for the purpose of seeking elective office. However, the district may establish a dedicated fund for those seeking election to the Board, provided that the funds are available to all candidates who are qualified pursuant to Education Code 35107 without regard to incumbency or political preference. (Government Code 85300)

In order to help protect the public's trust in the electoral process as well as the public's confidence in the Board and district, the Board encourages all candidates to sign and adhere to the principles in the Code of Fair Campaign Practices pursuant to Elections Code 20440.

Statement of Qualifications

On the 125th day prior to the day fixed for the general district election, the Board secretary or his/her designee shall deliver a notice, bearing the secretary's signature and district seal, to the county elections official describing both of the following: (Elections Code 10509)

1. The elective offices of the district to be filled at the general election and which offices, if any, are for the balance of an unexpired term
2. Whether the district or the candidate is to pay for the publication of a statement of qualifications pursuant to Elections Code 13307

Candidates for the Board may submit a candidate statement to the election officials for inclusion in the voter's pamphlet. Candidate statements shall be limited to no more than 400 words. (Elections Code 13307)

The district shall assume no part of the cost of printing, handling, translating, or mailing, or electronically distributing candidate statements filed pursuant to Elections Code 13307. As a condition of having candidate statements included in the voter's pamphlet, the district may require candidates to pay their estimated pro rata share of these costs to the district in advance pursuant to Elections Code 13307.

Tie Votes in Board Member Elections

Whenever the County Superintendent of Schools certifies to the Board that there is a tie vote such that it is impossible to determine which of two or more candidates has been elected to the Board, the Board shall immediately notify the candidates who received the tie votes of the time and place where the candidates or their representatives should appear before the Board. The Board at that time and place shall determine the winner by lot. (Education Code 5016)



Bylaw 9240: Board Training

Status: DRAFT

Original Adopted Date: 06/07/2017 | Last Revised Date: 02/12/2025 | Last Reviewed Date: 02/12/2025

The Board of Trustees believes that its ability to effectively and responsibly govern the district is essential to promoting student achievement, building positive community relations, and protecting the public interest in district schools. Board members shall participate in trainings on school district finance, mandatory ethics training, and mandated reporting, required by this Bylaw. Additionally, Board members as outlined below, and are encouraged to participate in ongoing opportunities for professional development sufficient to help them understand their responsibilities, stay abreast of new developments in education, and improve governance skills.

Additionally, unless a Board member's term expires prior to January 1, 2026, each Board member shall complete ethics training in accordance with Government Code 53234-53235.2 within six months from the first day of serving as a Board member by January 1, 2026, and at least once every two years thereafter. (Government Code 53235)

In addition, each Board member shall receive annual mandated reporter training in accordance with Board Policy/Administrative Regulation 5141.4 - Child Abuse Prevention and Reporting. (Education Code 44691; Penal Code 11165.7)

Once completed, the Each or designee of the completion of any training required by this Bylaw, and the Superintendent or designee Board member shall inform the Board president and Superintendent, who shall ensure that records of participation and completion are retained for each Board member's participation in the required ethics training member. (Education Code 35222; Government Code 44691, 53235.2).

Upon each Board member's election or appointment, the district shall provide the Board member with a copy of the Brown Act. (Government Code 54952.7)

The Board president shall work with the Superintendent or designee to include funds in the district's proposed annual budget for professional development and associated reasonable travel expenses for the Board as a whole and for each individual Board member in the district's proposed annual budget.

The Board president and/or the Superintendent or designee shall provide an orientation to newly elected or appointed Board members consistent with Board Bylaw 9230 - Orientation.

The Board president shall work with the Superintendent or designee to include funds for professional development and associated reasonable travel expenses for the Board as a whole and for each individual Board member in the district's proposed annual budget.

Consistent with the availability of funds in the district's adopted annual budget, the Board president or designee shall annually develop, and bring to the Board for adoption at a Board meeting, a Board professional development calendar designed to assist the Board as a whole in understanding the principles of effective governance, including, but not limited to, information on school finance and budgets, student achievement and assessment, labor relations, community relations, program evaluation, open meeting laws (the Brown Act), conflict of interest laws, and other topics necessary to govern effectively and in compliance with law.

Consistent with the availability of funds in the district's adopted annual budget, individual Board members may identify and participate in additional professional development opportunities, and shall timely inform the Board president and the Superintendent upon doing so. Additionally, the Superintendent or designee shall establish timelines and procedures for how an individual Board member shall request that the district pay for such professional development opportunities, whether in advance or by reimbursement.

Individual Board members are encouraged to share the knowledge or skills acquired from individual professional development opportunities with the full Board, thereby benefiting the Board and district.

Consistent with Board Bylaw 9320 - Meetings And Notices, Board members may attend a professional development opportunity as part of a conference or similar public gathering so long as a majority of the Board members do not discuss among themselves, other than as part of the scheduled program, business of a specified nature that is within the district's jurisdiction.



Exhibit 9220-E(1): Governing Board Elections

Status: DRAFT

Original Adopted Date: 08/14/2024 | **Last Reviewed Date:** 08/14/2024

This exhibit is a non-exhaustive list of offenses the conviction of which disqualifies a person from holding public office, including as a Governing Board member of a school district, in the State of California.

1. California Constitution, Article VII, Section 8: Giving or offering a bribe to procure personal election or appointment
2. California Constitution, Article VII, Section 8: Committing bribery, perjury, forgery, malfeasance in office, or other high crimes
3. Penal Code ~~section~~ 67: Giving or offering a bribe to any executive officer in the state to influence any decision made by that officer in their official capacity
4. Penal Code ~~section~~ 68: While an executive or ministerial officer, employee, or appointee of the state, a county, a city, or another political subdivision of the state, asking for, receiving, or agreeing to receive any bribe to influence any decision made by that person in their official capacity
5. Penal Code ~~section~~ 74: As a public officer, for gratuity or reward, appointing another person to public office, or permitting another person to exercise or discharge the duties of their office
6. Penal Code ~~section~~ 88: While a member of the Legislature or of a legislative body of a city, county, city and county, school district, or other special district, committing any of various crimes against the Legislative power, including bribery and logrolling
7. Penal Code ~~section~~ 98: While an officer, committing any of various bribery and corruption crimes against the public justice as specified in Penal Code 92-100, including bribing or threatening judges or jurors
8. Penal Code section 165: Giving or offering a bribe to a member of a city council or a board of supervisors to influence any decision made by that member in their official capacity
9. Penal Code ~~section~~ 424: While an officer of the state or of any county, city, town, or district of the state, or while otherwise charged with the receipt, safekeeping, transfer, or disbursement of public moneys, appropriating such moneys for personal use, or refusing to pay any public moneys as required by law
10. Penal Code ~~section~~ 2772: Interfering with the work of prisoners employed at a road camp, or giving or attempting to give such prisoners any controlled substances, intoxicating liquors, firearms, weapons, or explosives of any kind
11. Penal Code ~~section~~ 2790: Interrupting the work of prisoners employed at a public park or camp, or giving or attempting to give such prisoners any controlled substances, intoxicating liquors, firearms, weapons, or explosives of any kind
12. Government Code ~~section~~ 1021: Committing designated crimes as specified in the California Constitution or state law
13. Government Code ~~section~~ 1097: While a public official, being financially interested in a contract made in their official capacity, or by any body or board of which he or she is a member, or aiding or abetting a public official in committing such a violation
14. Government Code ~~section~~ 9055: While a member of the Legislature or of a legislative body of a city, county, city and county, school district, or other special district, committing any of various crimes against the Legislative power, including bribery and logrolling

15. Government Code ~~section~~ 9412: While a member of the Legislature, refusing to appear before the Senate, Assembly, or any committee of the Legislature after being summoned to testify, or while appearing before the Senate, Assembly, or any committee, refusing to be sworn or to answer any material and proper question, or refusing to produce, upon reasonable notice, any material and proper books, papers, or documents in their possession and under their control
 16. Elections Code ~~section~~ 20: Committing a felony involving accepting or giving, or offering to give, any bribe, the embezzlement of public money, extortion or theft of public money, perjury, or conspiracy to commit any of those crimes
 17. Elections Code ~~section~~ 18501: While a public official, aiding the illegal casting of a vote at an election or otherwise facilitating the perpetration of election fraud
-

PIONEER UNION SCHOOL DISTRICT

Agenda Item Form

Item: 12.2

To: Pioneer School Board Members

Board Date: September 16, 2026

For:

- ☒ Board Meeting
- ☐ Information
- ☒ Action
- ☐ First Reading

Recommendation:

- ☒ Approve
- ☐ Deny
- ☐ N/A

Fiscal Impact: \$0

Item: California School Employees Association and its Chapter 813 Sunshine Proposal for 2026/2027

Purpose:

To enter into negotiations with CSEA and its Chapter 813 for 2026/2027

**California School Employees Association and its Pioneer Chapter
813**

**To the Pioneer Union Elementary School District
For its 2026-2027 Reopener Initial Proposal**

Pursuant to the current Collective Bargaining Agreement the California School Employees Association and its Pioneer Chapter #813 submit the following proposals for the 2026-2027 Reopener Negotiations:

1. ARTICLE 6 EMPLOYEE STATUS – CSEA Improve and modify evaluation language.
2. ARTICLE 11 – HOLIDAYS - CSEA proposes to modify and improve language to include a floating holiday.
3. ARTICLE 13 – LEAVES – CSEA has an interest in modifying and improving language to personal necessity leave.
4. ARTICLE 19 - HEALTH AND WELFARE - CSEA proposes to improve the Health and Welfare benefit contribution in an amount to be negotiated.
5. ARTICLE 20 - PAY AND ALLOWANCES - CSEA proposes an across-the-board salary increase in an amount to be negotiated and how holiday pay will be documented.

ALL OTHER ARTICLES ARE TO REMAIN STATUS QUO

PIONEER UNION SCHOOL DISTRICT

Agenda Item Form

Item: 12.3

To: Pioneer School Board Members

Board Date: September 16, 2026

For:

- ☒ Board Meeting
- ☐ Information
- ☒ Action
- ☐ First Reading

Recommendation:

- ☒ Approve
- ☐ Deny
- ☐ N/A

Fiscal Impact: \$0

Item: Districts Sunshine Proposal with CSEA and its Chapter 813 for 2026/2027

Purpose:

To enter into negotiations with CSEA and its Chapter 813 for 2026/2027



**The Pioneer Union Elementary School District and The California
School Employee Association and its Pioneer Chapter 813**

Respectfully submitted on the 16th of September, 2026

The Governing Board hereby presents its initial proposal to the California School Employees Association and its Pioneer Chapter 813 for 2026-27 reopener negotiations in accordance with Government Code Section 3547.

1. **ARTICLE 6 - EMPLOYEE STATUS** - The District proposes modifying and improving evaluation language.
2. **ARTICLE 7 - EMPLOYEE SAFETY** - The District proposes modifying and improving employee safety language.
3. **ARTICLE 9 - HOURS AND OVERTIME** - The District proposes modifying and improving language related to scheduling, assignments, coverage, and operational flexibility.
4. **ARTICLE 13 - LEAVES** - The District proposes modifying and improving leave language and procedures.
5. **ARTICLE 19 - HEALTH AND WELFARE BENEFITS** - The District intends to negotiate health and welfare benefits within its fiscal constraints and long-term fiscal obligations.
6. **ARTICLE 20 - PAY AND ALLOWANCES** - The District intends to negotiate salary and other economic enhancements within its fiscal constraints, considering current and foreseeable circumstances and its fiduciary responsibility to maintain fiscal solvency.

ALL OTHER ARTICLES ARE TO REMAIN STATUS QUO

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Agenda Item Form

Item: 13.1

To: Pioneer School Board Members

Date: September 16, 2026

For:

- ☒ Board Meeting
- ☐ Information
- ☒ Action
- ☐ First Reading

Recommendation:

- ☒ Approve
- ☐ Deny
- ☐ N/A

Fiscal Impact: The attached forms summarize the financial information for the 2025-26 fiscal year.

Item: Unaudited Actual Report - 2025/2026

Purpose: The California Department of Education requires local educational agencies to file a series of financial reports following the conclusion of the fiscal year. The enclosed reports consist of a prescribed set of District reports that summarize various facets of financial data.

Unaudited Actuals
FINANCIAL REPORTS
2025-26 Unaudited Actuals
Summary of Unaudited Actual Data Submission

16 63990 0000000
Form CA
G8AW7SRWA2(2025-26)

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	60.81%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$17,435,204.59
	Appropriations Subject to Limit	\$17,435,204.59
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.50%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____
Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 16, 2026

Printed Name: Balea Avila

Title: Clerk

To the Superintendent of Public Instruction:

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

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Printed Name: Todd Barlow

Title: Kings County Superintendent of
Schools

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

For County Office of Education:

Jamie Dial
Name
Assistant Superintendent, Business Services
Title
559-584-1441 Ext. 10201
Telephone
jamie.dial@kingscoe.org
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For School District:

Raul Luna
Name
Assistant Superintendent of Fiscal Services
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lunar@puesd.net
E-mail Address

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	20,329,994.99	0.00	20,329,994.99	20,742,134.00	0.00	20,742,134.00	2.0%
2) Federal Revenue		8100-8299	0.00	356,269.76	356,269.76	0.00	380,614.23	380,614.23	6.8%
3) Other State Revenue		8300-8599	363,080.82	2,979,255.29	3,342,346.11	355,600.00	4,095,258.60	4,450,858.60	33.2%
4) Other Local Revenue		8600-8799	589,240.91	950,728.57	1,539,969.48	508,250.00	877,367.00	1,385,617.00	-10.0%
5) TOTAL, REVENUES			21,282,326.72	4,286,253.62	25,568,580.34	21,605,984.00	5,353,239.83	26,959,223.83	5.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,327,374.13	938,968.05	10,266,342.18	8,762,367.37	1,291,332.45	10,053,699.82	-2.1%
2) Classified Salaries		2000-2999	3,213,625.44	729,414.14	3,943,039.58	3,313,362.46	772,605.58	4,085,968.04	3.6%
3) Employee Benefits		3000-3999	4,672,466.76	1,818,019.36	6,490,486.12	4,663,780.65	1,861,589.28	6,525,369.93	0.5%
4) Books and Supplies		4000-4999	373,620.76	551,515.40	925,136.16	595,472.95	218,341.68	813,814.63	-12.0%
5) Services and Other Operating Expenditures		5000-5999	1,854,947.16	1,306,360.31	3,161,307.47	1,895,146.74	1,327,162.74	3,222,309.48	1.9%
6) Capital Outlay		6000-6999	25,364.98	131,388.62	156,753.60	20,000.00	63,212.71	83,212.71	-46.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	328,984.23	910,296.44	1,239,280.67	286,671.00	1,020,720.47	1,307,391.47	5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(185,223.20)	150,223.20	(35,000.00)	(109,844.59)	69,844.59	(40,000.00)	14.3%
9) TOTAL, EXPENDITURES			19,611,160.26	6,536,185.52	26,147,345.78	19,426,956.58	6,624,809.50	26,051,766.08	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,671,166.46	(2,249,931.90)	(578,765.44)	2,179,027.42	(1,271,569.67)	907,457.75	-256.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	60,101.26	0.00	60,101.26	60,101.26	0.00	60,101.26	0.0%
b) Transfers Out		7600-7629	265,534.00	0.00	265,534.00	286,729.00	0.00	286,729.00	8.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,725,876.69)	1,725,876.69	0.00	(2,172,462.66)	2,172,462.66	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,931,309.43)	1,725,876.69	(205,432.74)	(2,399,090.40)	2,172,462.66	(226,627.74)	10.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(260,142.97)	(524,055.21)	(784,198.18)	(220,062.98)	900,892.99	680,830.01	-186.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,829,757.90	3,763,598.52	9,593,356.42	5,569,614.93	3,094,324.31	8,663,939.24	-9.7%
b) Audit Adjustments		9793	0.00	(145,219.00)	(145,219.00)	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

16 63990 0000000
Form 01
G8AW7SRWA2(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			5,829,757.90	3,618,379.52	9,448,137.42	5,569,614.93	3,094,324.31	8,663,939.24	-8.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,829,757.90	3,618,379.52	9,448,137.42	5,569,614.93	3,094,324.31	8,663,939.24	-8.3%
2) Ending Balance, June 30 (E + F1e)			5,569,614.93	3,094,324.31	8,663,939.24	5,349,551.95	3,995,217.30	9,344,769.25	7.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,550.00	0.00	1,550.00	1,550.00	0.00	1,550.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	13,811.13	0.00	13,811.13	13,811.13	0.00	13,811.13	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,094,324.31	3,094,324.31	0.00	3,995,217.30	3,995,217.30	29.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,299,214.16	0.00	4,299,214.16	4,002,769.16	0.00	4,002,769.16	-6.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,255,000.00	0.00	1,255,000.00	1,310,000.00	0.00	1,310,000.00	4.4%
Unassigned/Unappropriated Amount		9790	39.64	0.00	39.64	21,421.66	0.00	21,421.66	53,940.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,151,343.58	3,130,631.24	9,281,974.82				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	1,550.00	0.00	1,550.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	329,844.95	265,298.02	595,142.97				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	13,811.13	0.00	13,811.13				
8) Other Current Assets		9340	0.00	0.00	0.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

16 63990 0000000
Form 01
G8AW7SRWA2(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			6,496,549.66	3,395,929.26	9,892,478.92				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	926,934.73	299,296.99	1,226,231.72				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,307.96	2,307.96				
6) TOTAL, LIABILITIES			926,934.73	301,604.95	1,228,539.68				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,569,614.93	3,094,324.31	8,663,939.24				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	10,979,881.00	0.00	10,979,881.00	14,258,212.00	0.00	14,258,212.00	29.9%
Education Protection Account State Aid - Current Year		8012	7,420,556.00	0.00	7,420,556.00	4,312,234.00	0.00	4,312,234.00	-41.9%
State Aid - Prior Years		8019	(346.00)	0.00	(346.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	17,610.84	0.00	17,610.84	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	21.96	0.00	21.96	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	2,703,190.42	0.00	2,703,190.42	2,321,688.00	0.00	2,321,688.00	-14.1%
Unsecured Roll Taxes		8042	270,285.44	0.00	270,285.44	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	58,914.06	0.00	58,914.06	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	41,714.97	0.00	41,714.97	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,011,833.70)	0.00	(1,011,833.70)	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

16 63990 0000000
Form 01
G8AW7SRWA2(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			20,479,994.99	0.00	20,479,994.99	20,892,134.00	0.00	20,892,134.00	2.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(150,000.00)		(150,000.00)	(150,000.00)		(150,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	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	0.00	0.0%
TOTAL, LCFF SOURCES			20,329,994.99	0.00	20,329,994.99	20,742,134.00	0.00	20,742,134.00	2.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	68,579.44	68,579.44	0.00	104,907.23	104,907.23	53.0%
Special Education Discretionary Grants		8182	0.00	20,314.00	20,314.00	0.00	19,852.00	19,852.00	-2.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		204,099.28	204,099.28		191,887.00	191,887.00	-6.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		33,698.00	33,698.00		33,580.00	33,580.00	-0.4%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		12,466.04	12,466.04		15,606.00	15,606.00	25.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

16 63990 0000000
Form 01
G8AW7SRWA2(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		17,113.00	17,113.00		14,782.00	14,782.00	-13.6%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	356,269.76	356,269.76	0.00	380,614.23	380,614.23	6.8%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	35,212.71	35,212.71	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	32,810.00	0.00	32,810.00	33,490.00	0.00	33,490.00	2.1%
Lottery - Unrestricted and Instructional Materials		8560	324,290.32	143,410.58	467,700.90	317,110.00	136,858.00	453,968.00	-2.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		822,251.00	822,251.00		959,382.00	959,382.00	16.7%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		277,256.00	277,256.00		280,893.00	280,893.00	1.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,990.50	1,701,125.00	1,707,115.50	5,000.00	2,718,125.60	2,723,125.60	59.5%
TOTAL, OTHER STATE REVENUE			363,090.82	2,979,255.29	3,342,346.11	355,600.00	4,095,258.60	4,450,858.60	33.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

16 63990 000000
Form 01
GBAW7SRWA2(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	24,767.25	0.00	24,767.25	20,000.00	0.00	20,000.00	-19.2%
Interest		8660	378,602.16	0.00	378,602.16	350,000.00	0.00	350,000.00	-7.6%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	58,183.79	0.00	58,183.79	43,200.00	0.00	43,200.00	-25.8%
Mitigation/Developer Fees		8681	0.00	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	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	127,687.71	144,036.57	271,724.28	95,050.00	5,000.00	100,050.00	-63.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

16 63990 0000000
Form 01
GBAW7SRWA2(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2025-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		806,692.00	806,692.00		872,367.00	872,367.00	8.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			589,240.91	950,728.57	1,539,969.48	508,250.00	877,367.00	1,385,617.00	-10.0%
TOTAL, REVENUES			21,282,326.72	4,286,253.62	25,568,580.34	21,605,984.00	5,353,239.83	26,959,223.83	5.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,768,462.18	493,141.99	8,261,604.17	7,101,980.29	912,710.79	8,014,691.08	-3.0%
Certificated Pupil Support Salaries		1200	230,692.57	349,604.41	580,296.98	293,185.56	302,448.44	595,634.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,328,219.38	96,221.65	1,424,441.03	1,367,201.52	76,173.22	1,443,374.74	1.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,327,374.13	938,968.05	10,266,342.18	8,762,367.37	1,291,332.45	10,053,699.82	-2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	843,462.50	252,845.03	1,096,307.53	919,975.51	284,778.23	1,204,753.74	9.9%
Classified Support Salaries		2200	826,226.60	399,682.53	1,225,909.13	795,748.01	410,741.95	1,206,489.96	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	582,635.08	70,431.00	653,066.08	604,243.83	70,431.00	674,674.83	3.3%
Clerical, Technical and Office Salaries		2400	589,436.13	0.00	589,436.13	617,632.87	0.00	617,632.87	4.8%
Other Classified Salaries		2900	371,865.13	6,455.58	378,320.71	375,762.24	6,654.40	382,416.64	1.1%
TOTAL, CLASSIFIED SALARIES			3,213,625.44	729,414.14	3,943,039.58	3,313,362.46	772,605.58	4,085,968.04	3.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,661,920.74	1,183,421.18	2,845,341.92	1,641,773.01	1,211,280.25	2,853,053.26	0.3%
PERS		3201-3202	765,185.29	217,351.53	982,536.82	784,265.89	231,851.80	1,016,117.69	3.4%
OASDI/Medicare/Alternative		3301-3302	378,661.28	81,941.97	460,603.25	383,891.58	84,454.24	468,345.82	1.7%
Health and Welfare Benefits		3401-3402	1,582,514.25	296,237.87	1,878,752.12	1,561,417.27	295,271.99	1,856,689.26	-1.2%
Unemployment Insurance		3501-3502	6,048.44	1,055.55	7,103.99	6,086.00	1,028.00	7,114.00	0.1%
Workers' Compensation		3601-3602	218,035.50	38,011.26	256,046.76	222,166.40	37,703.00	259,869.40	1.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

16 63990 000000
Form 01
G8AW7SRWA2(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OPEB, Allocated		3701-3702	60,101.26	0.00	60,101.26	64,180.50	0.00	64,180.50	6.8%
OPEB, Active Employees		3751-3752	0.00	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	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,672,466.76	1,818,019.36	6,490,486.12	4,663,780.65	1,861,589.28	6,525,369.93	0.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	213,149.14	213,149.14	0.00	500.00	500.00	-99.8%
Books and Other Reference Materials		4200	0.00	179,755.48	179,755.48	0.00	5,700.00	5,700.00	-96.8%
Materials and Supplies		4300	311,791.17	132,608.00	444,399.17	535,798.26	175,823.68	711,621.94	60.1%
Noncapitalized Equipment		4400	61,829.59	14,485.73	76,315.32	59,674.69	26,318.00	85,992.69	12.7%
Food		4700	0.00	11,517.05	11,517.05	0.00	10,000.00	10,000.00	-13.2%
TOTAL, BOOKS AND SUPPLIES			373,620.76	551,515.40	925,136.16	595,472.95	216,341.68	813,814.63	-12.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	745,864.01	745,864.01	0.00	731,301.10	731,301.10	-2.0%
Travel and Conferences		5200	26,693.36	6,168.51	32,861.87	31,447.26	6,728.00	38,175.26	16.2%
Dues and Memberships		5300	31,877.96	100.00	31,977.96	35,567.85	100.00	35,667.85	11.5%
Insurance	5400 - 5499		432,801.83	0.00	432,801.83	378,423.47	0.00	378,423.47	-12.6%
Operations and Housekeeping Services		5500	620,381.84	11,200.00	631,581.84	693,600.00	11,200.00	704,800.00	11.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	98,489.81	29,260.96	127,750.77	105,550.00	43,120.00	148,670.00	16.4%
Transfers of Direct Costs		5710	(17,352.25)	17,352.25	0.00	(15,263.50)	15,263.50	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(66,291.55)	69,621.54	3,329.99	(62,400.00)	59,500.00	(2,900.00)	-187.1%
Professional/Consulting Services and Operating Expenditures	5800 - 5899		692,202.45	426,793.04	1,118,995.49	684,096.66	459,950.14	1,144,046.80	2.2%
Communications		5900	36,143.71	0.00	36,143.71	44,125.00	0.00	44,125.00	22.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,854,947.16	1,306,360.31	3,161,307.47	1,895,146.74	1,327,162.74	3,222,309.48	1.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,678.31	0.00	8,678.31	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	16,686.67	106,685.03	123,371.70	20,000.00	63,212.71	83,212.71	-32.6%
Equipment Replacement		6500	0.00	24,703.59	24,703.59	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

16 63990 0000000
Form 01
GBAW7SRWA2(2025-26)

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CAPITAL OUTLAY			25,364.98	131,388.62	156,753.60	20,000.00	63,212.71	83,212.71	-46.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	288,337.00	910,296.44	1,198,633.44	240,671.00	1,020,720.47	1,261,391.47	5.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	40,647.23	0.00	40,647.23	46,000.00	0.00	46,000.00	13.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			328,984.23	910,296.44	1,239,280.67	286,671.00	1,020,720.47	1,307,391.47	5.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(150,223.20)	150,223.20	0.00	(69,844.59)	69,844.59	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(35,000.00)	0.00	(35,000.00)	(40,000.00)	0.00	(40,000.00)	14.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(185,223.20)	150,223.20	(35,000.00)	(109,844.59)	69,844.59	(40,000.00)	14.3%
TOTAL, EXPENDITURES			19,611,160.26	6,536,185.52	26,147,345.78	19,426,956.58	6,624,809.50	26,051,766.08	-0.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	60,101.26	0.00	60,101.26	60,101.26	0.00	60,101.26	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
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From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,101.26	0.00	60,101.26	60,101.26	0.00	60,101.26	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	14,000.00	0.00	14,000.00	New
To: Special Reserve Fund		7612	65,534.00	0.00	65,534.00	72,729.00	0.00	72,729.00	11.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			265,534.00	0.00	265,534.00	286,729.00	0.00	286,729.00	8.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,725,876.69)	1,725,876.69	0.00	(2,172,462.66)	2,172,462.66	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,725,876.69)	1,725,876.69	0.00	(2,172,462.66)	2,172,462.66	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

16 63990 0000000
Form 01
G8AW7SRWA2(2025-26)

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,931,309.43)	1,725,876.69	(205,432.74)	(2,399,090.40)	2,172,462.66	(226,627.74)	10.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

16 63990 000000
Form 01
G8AW7SRWA2(2025-26)

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	20,329,994.99	0.00	20,329,994.99	20,742,134.00	0.00	20,742,134.00	2.0%
2) Federal Revenue		8100-8299	0.00	356,269.76	356,269.76	0.00	380,614.23	380,614.23	6.8%
3) Other State Revenue		8300-8599	363,090.82	2,979,255.29	3,342,346.11	355,600.00	4,095,258.60	4,450,858.60	33.2%
4) Other Local Revenue		8600-8799	589,240.91	950,728.57	1,539,969.48	508,250.00	877,367.00	1,385,617.00	-10.0%
5) TOTAL, REVENUES			21,282,326.72	4,286,253.62	25,568,580.34	21,605,984.00	5,353,239.83	26,959,223.83	5.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	12,204,041.91	3,125,513.10	15,329,555.01	11,732,091.33	3,476,235.22	15,208,326.55	-0.8%
2) Instruction - Related Services	2000-2999		2,456,195.50	246,524.87	2,702,720.37	2,540,746.03	112,834.64	2,653,580.67	-1.8%
3) Pupil Services	3000-3999		1,163,435.91	1,033,391.65	2,196,827.56	1,268,416.46	847,095.65	2,115,512.11	-3.7%
4) Ancillary Services	4000-4999		11,241.56	35,530.67	46,772.23	16,000.00	37,500.00	53,500.00	14.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,874,999.74	169,930.20	2,044,929.94	1,948,838.64	69,844.59	2,018,683.23	-1.3%
8) Plant Services	8000-8999		1,572,261.41	1,014,998.59	2,587,260.00	1,634,193.12	1,060,578.93	2,694,772.05	4.2%
9) Other Outgo	9000-9999		328,984.23	910,296.44	1,239,280.67	286,671.00	1,020,720.47	1,307,391.47	5.5%
10) TOTAL, EXPENDITURES			19,611,160.26	6,536,185.52	26,147,345.78	19,426,956.58	6,624,809.50	26,051,766.08	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,671,166.46	(2,249,931.90)	(578,765.44)	2,179,027.42	(1,271,569.67)	907,457.75	-256.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	60,101.26	0.00	60,101.26	60,101.26	0.00	60,101.26	0.0%
b) Transfers Out		7600-7629	265,534.00	0.00	265,534.00	286,729.00	0.00	286,729.00	8.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,725,876.69)	1,725,876.69	0.00	(2,172,462.66)	2,172,462.66	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,931,309.43)	1,725,876.69	(205,432.74)	(2,399,090.40)	2,172,462.66	(226,627.74)	10.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(260,142.97)	(524,055.21)	(784,198.18)	(220,062.98)	900,892.99	680,830.01	-186.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,829,757.90	3,763,598.52	9,593,356.42	5,569,614.93	3,094,324.31	8,663,939.24	-9.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

16 63990 0000000
Form 01
G8AW7SRWA2(2025-26)

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	(145,219.00)	(145,219.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,829,757.90	3,618,379.52	9,448,137.42	5,569,614.93	3,094,324.31	8,663,939.24	-8.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,829,757.90	3,618,379.52	9,448,137.42	5,569,614.93	3,094,324.31	8,663,939.24	-8.3%
2) Ending Balance, June 30 (E + F1e)			5,569,614.93	3,094,324.31	8,663,939.24	5,349,551.95	3,995,217.30	9,344,769.25	7.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,550.00	0.00	1,550.00	1,550.00	0.00	1,550.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	13,811.13	0.00	13,811.13	13,811.13	0.00	13,811.13	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,094,324.31	3,094,324.31	0.00	3,995,217.30	3,995,217.30	29.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,299,214.16	0.00	4,299,214.16	4,002,769.16	0.00	4,002,769.16	-6.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,255,000.00	0.00	1,255,000.00	1,310,000.00	0.00	1,310,000.00	4.4%
Unassigned/Unappropriated Amount		9790	39.64	0.00	39.64	21,421.66	0.00	21,421.66	53,940.5%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	783,442.30	873,374.38
6019	Student Support and Professional Development Discretionary Block Grant	399,739.23	1,486,793.62
6300	Lottery: Instructional Materials	483,048.79	554,460.22
6546	Mental Health-Related Services	68,888.93	68,888.93
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	405,730.72	472,908.14
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	63,212.71	0.00
7435	Learning Recovery Emergency Block Grant	158,454.01	2,874.88
7810	Other Restricted State	18,085.76	24,725.36
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	601,685.29	398,102.40
9010	Other Restricted Local	112,036.57	113,089.57
Total, Restricted Balance		3,094,324.31	3,995,217.30

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46,953.77	40,300.00	-14.2%
5) TOTAL, REVENUES			46,953.77	40,300.00	-14.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	30,702.77	34,500.00	12.4%
5) Services and Other Operating Expenditures		5000-5999	5,992.14	9,585.00	60.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,694.91	44,085.00	20.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,258.86	(3,785.00)	-136.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,258.86	(3,785.00)	-136.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,544.65	37,803.51	37.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,544.65	37,803.51	37.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,544.65	37,803.51	37.2%
2) Ending Balance, June 30 (E + F1e)			37,803.51	34,018.51	-10.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	37,803.51	34,018.51	-10.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	37,773.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	612.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			38,386.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	582.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			582.67		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			37,803.51		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	1,309.13	1,300.00	-0.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	45,644.64	39,000.00	-14.6%
TOTAL, REVENUES			46,953.77	40,300.00	-14.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	30,702.77	34,500.00	12.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,702.77	34,500.00	12.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	35.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	651.00	400.00	-38.6%
Professional/Consulting Services and Operating Expenditures		5800	5,341.14	9,150.00	71.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,992.14	9,585.00	60.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			36,694.91	44,085.00	20.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46,953.77	40,300.00	-14.2%
5) TOTAL, REVENUES			46,953.77	40,300.00	-14.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		36,694.91	44,085.00	20.1%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			36,694.91	44,085.00	20.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,258.86	(3,785.00)	-136.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,258.86	(3,785.00)	-136.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,544.65	37,803.51	37.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,544.65	37,803.51	37.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,544.65	37,803.51	37.2%
2) Ending Balance, June 30 (E + F1e)			37,803.51	34,018.51	-10.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	37,803.51	34,018.51	-10.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	37,803.51	34,018.51
Total, Restricted Balance		37,803.51	34,018.51

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	594,343.06	563,700.00	-5.2%
5) TOTAL, REVENUES			594,343.06	563,700.00	-5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	394,216.35	392,818.11	-0.4%
3) Employee Benefits		3000-3999	185,991.78	187,447.50	0.8%
4) Books and Supplies		4000-4999	24,797.85	28,475.00	14.8%
5) Services and Other Operating Expenditures		5000-5999	16,957.97	17,405.00	2.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,655.74	3,500.00	31.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			624,619.79	629,645.61	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,276.73)	(65,945.61)	117.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	14,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	14,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,276.73)	(51,945.61)	71.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,882.92	92,606.19	-24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,882.92	92,606.19	-24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,882.92	92,606.19	-24.6%
2) Ending Balance, June 30 (E + F1e)			92,606.19	40,660.58	-56.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Slabification Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	92,606.19	40,660.58	-56.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	92,562.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,812.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			106,375.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,769.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,769.46		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			92,606.19		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,769.72	3,250.00	-13.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	581,056.14	555,000.00	-4.5%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,517.20	5,450.00	-42.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			594,343.06	563,700.00	-5.2%
TOTAL, REVENUES			594,343.06	563,700.00	-5.2%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	161,157.11	158,849.00	-1.4%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	233,059.24	233,969.11	0.4%
TOTAL, CLASSIFIED SALARIES			394,216.35	392,818.11	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	102,737.70	103,717.00	1.0%
OASDI/Medicare/Alternative		3301-3302	30,171.16	30,055.00	-0.4%
Health and Welfare Benefits		3401-3402	45,777.14	46,261.50	1.1%
Unemployment Insurance		3501-3502	197.08	197.00	0.0%
Workers' Compensation		3601-3602	7,108.70	7,217.00	1.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			185,991.78	187,447.50	0.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,797.95	28,475.00	14.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,797.95	28,475.00	14.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	480.00	480.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,026.66	2,000.00	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,821.00	2,500.00	-11.4%
Professional/Consulting Services and Operating Expenditures		5800	11,466.06	12,200.00	6.2%
Communications		5900	144.25	225.00	56.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,957.97	17,405.00	2.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,655.74	3,500.00	31.8%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,655.74	3,500.00	31.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			624,619.79	629,645.61	0.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	14,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	14,000.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	14,000.00	New

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	594,343.06	563,700.00	-5.2%
5) TOTAL, REVENUES			594,343.06	563,700.00	-5.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		621,964.05	626,145.61	0.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,655.74	3,500.00	31.8%
10) TOTAL, EXPENDITURES			624,619.79	629,645.61	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(30,276.73)	(65,945.61)	117.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		6900-8929	0.00	14,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	14,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,276.73)	(51,945.61)	71.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,882.92	92,606.19	-24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,882.92	92,606.19	-24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,882.92	92,606.19	-24.6%
2) Ending Balance, June 30 (E + F1e)			92,606.19	40,660.58	-56.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	92,606.19	40,660.58	-56.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	568,094.78	562,000.00	-1.1%
3) Other State Revenue		8300-8599	604,067.51	635,000.00	5.1%
4) Other Local Revenue		8600-8799	38,225.72	35,750.00	-6.5%
5) TOTAL, REVENUES			1,210,388.01	1,232,750.00	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	381,598.80	404,314.49	6.0%
3) Employee Benefits		3000-3999	166,894.13	175,571.00	5.2%
4) Books and Supplies		4000-4999	369,927.68	400,500.00	8.3%
5) Services and Other Operating Expenditures		5000-5999	46,452.37	77,961.50	67.8%
6) Capital Outlay		6000-6999	10,355.45	50,000.00	382.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	35,000.00	40,000.00	14.3%
9) TOTAL, EXPENDITURES			1,010,228.43	1,148,346.99	13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,159.58	84,403.01	-57.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8530-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,159.58	84,403.01	-57.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,053,101.35	1,253,260.93	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,053,101.35	1,253,260.93	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,053,101.35	1,253,260.93	19.0%
2) Ending Balance, June 30 (E + F1e)			1,253,260.93	1,337,663.94	6.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	11,191.18	11,191.18	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,242,069.75	1,326,472.76	6.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,224,986.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	28,673.16		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	11,191.18		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,264,850.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,590.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			11,590.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (must agree with line F2) (G10 + H2) - (I6 + J2)			1,253,260.93		
FEDERAL REVENUE					
Child Nutrition Programs		8220	526,750.87	529,500.00	0.5%
Donated Food Commodities		8221	41,343.91	32,500.00	-21.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			568,094.78	562,000.00	-1.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	604,067.51	635,000.00	5.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			604,067.51	635,000.00	5.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	180.00	250.00	38.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	37,569.32	35,000.00	-6.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	476.40	500.00	5.0%
TOTAL, OTHER LOCAL REVENUE			38,225.72	35,750.00	-6.5%
TOTAL, REVENUES			1,210,388.01	1,232,750.00	1.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	283,673.64	306,495.49	8.0%
Classified Supervisors' and Administrators' Salaries		2300	97,925.16	97,819.00	-0.1%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			381,598.80	404,314.49	6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	100,822.71	106,739.00	5.9%
OASDI/Medicare/Alternative		3301-3302	28,944.34	30,930.00	6.9%
Health and Welfare Benefits		3401-3402	30,054.86	30,291.00	0.8%
Unemployment Insurance		3501-3502	190.99	202.00	5.8%
Workers' Compensation		3601-3602	6,881.23	7,409.00	7.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			166,894.13	175,571.00	5.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,641.89	40,500.00	32.2%
Noncapitalized Equipment		4400	0.00	35,000.00	New
Food		4700	339,285.79	325,000.00	-4.2%
TOTAL, BOOKS AND SUPPLIES			369,927.68	400,500.00	8.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	655.75	980.00	49.4%
Dues and Memberships		5300	254.67	481.50	89.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,289.65	20,000.00	22.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,801.99)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	36,054.29	56,500.00	56.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,452.37	77,961.50	67.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	10,355.45	25,000.00	141.4%
Equipment Replacement		6500	0.00	25,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,355.45	50,000.00	382.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	35,000.00	40,000.00	14.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			35,000.00	40,000.00	14.3%
TOTAL, EXPENDITURES			1,010,228.43	1,148,346.99	13.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	568,094.78	562,000.00	-1.1%
3) Other State Revenue		8300-8599	604,067.51	635,000.00	5.1%
4) Other Local Revenue		8600-8799	38,225.72	35,750.00	-6.5%
5) TOTAL, REVENUES			1,210,388.01	1,232,750.00	1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		975,228.43	1,083,346.99	11.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		35,000.00	40,000.00	14.3%
8) Plant Services	8000-8999		0.00	25,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,010,228.43	1,148,346.99	13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			200,159.58	84,403.01	-57.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,159.58	84,403.01	-57.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,053,101.35	1,253,260.93	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,053,101.35	1,253,260.93	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,053,101.35	1,253,260.93	19.0%
2) Ending Balance, June 30 (E + F1e)			1,253,260.93	1,337,663.94	6.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	11,191.18	11,191.18	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,242,069.75	1,326,472.76	6.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,242,069.75	1,326,472.76
Total, Restricted Balance		1,242,069.75	1,326,472.76

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	150,000.00	150,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,035.06	12,000.00	-7.9%
5) TOTAL, REVENUES			163,035.06	162,000.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	1.00	New
5) Services and Other Operating Expenditures		5000-5999	23,287.52	45,976.90	97.4%
6) Capital Outlay		6000-6999	71,256.11	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			94,543.63	45,977.90	-51.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			68,491.43	116,022.10	69.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		6930-6979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			68,491.43	116,022.10	69.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	228,941.79	297,433.22	29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228,941.79	297,433.22	29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228,941.79	297,433.22	29.9%
2) Ending Balance, June 30 (E + F1e)			297,433.22	413,455.32	39.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	297,433.22	413,455.32	39.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9769	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	324,584.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			324,584.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	27,151.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			27,151.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (must agree with line F2) (G10 + H2) - (I6 + J2)			297,433.22		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		6091	150,000.00	150,000.00	0.0%
LCFF Transfers - Prior Years		6099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			150,000.00	150,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13,035.06	12,000.00	-7.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,035.06	12,000.00	-7.9%
TOTAL, REVENUES			163,035.06	162,000.00	-0.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	1.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,287.52	45,976.90	97.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,287.52	45,976.90	97.4%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	6,800.00	0.00	-100.0%
Equipment Replacement		6500	64,456.11	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			71,256.11	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			94,543.63	45,977.90	-51.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	150,000.00	150,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,035.06	12,000.00	-7.9%
5) TOTAL, REVENUES			163,035.06	162,000.00	-0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		94,543.63	45,977.90	-51.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			94,543.63	45,977.90	-51.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			68,491.43	116,022.10	69.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			68,491.43	116,022.10	69.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	228,941.79	297,433.22	29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228,941.79	297,433.22	29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228,941.79	297,433.22	29.9%
2) Ending Balance, June 30 (E + F1e)			297,433.22	413,455.32	39.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	297,433.22	413,455.32	39.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,866.73	37,500.00	1.7%
5) TOTAL, REVENUES			36,866.73	37,500.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,866.73	37,500.00	1.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	65,534.00	72,729.00	11.0%
b) Transfers Out		7600-7629	60,101.26	60,101.26	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,432.74	12,627.74	132.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,299.47	50,127.74	18.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	918,775.47	961,074.94	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			918,775.47	961,074.94	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			918,775.47	961,074.94	4.6%
2) Ending Balance, June 30 (E + F1e)			961,074.94	1,011,202.68	5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	961,074.94	1,011,202.68	5.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	961,074.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			961,074.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (must agree with line F2) (G10 + H2) - (I6 + J2)			961,074.94		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	36,866.73	37,500.00	1.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,866.73	37,500.00	1.7%
TOTAL, REVENUES			36,866.73	37,500.00	1.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	65,534.00	72,729.00	11.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			65,534.00	72,729.00	11.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	60,101.26	60,101.26	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,101.26	60,101.26	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,432.74	12,627.74	132.4%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,866.73	37,500.00	1.7%
5) TOTAL, REVENUES			36,866.73	37,500.00	1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			36,866.73	37,500.00	1.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	65,534.00	72,729.00	11.0%
b) Transfers Out		7600-7629	60,101.26	60,101.26	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,432.74	12,627.74	132.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,299.47	50,127.74	18.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	918,775.47	961,074.94	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			918,775.47	961,074.94	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			918,775.47	961,074.94	4.6%
2) Ending Balance, June 30 (E + F1e)			961,074.94	1,011,202.68	5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	961,074.94	1,011,202.68	5.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	128,243.82	145,000.00	13.1%
5) TOTAL, REVENUES			128,243.82	145,000.00	13.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	947.88	60,000.00	6,229.9%
6) Capital Outlay		6000-6999	(8,166.34)	40,000.00	-589.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	640,600.44	640,674.92	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			633,381.98	740,674.92	16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(505,138.16)	(595,674.92)	17.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(505,138.16)	(595,674.92)	17.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,636,983.62	1,131,845.46	-30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,636,983.62	1,131,845.46	-30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,636,983.62	1,131,845.46	-30.9%
2) Ending Balance, June 30 (E + F1e)			1,131,845.46	536,170.54	-52.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,131,845.46	536,170.54	-52.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,138,664.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,136,664.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,818.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,818.75		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,131,845.46		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	51,627.96	45,000.00	-12.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	76,615.86	100,000.00	30.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			128,243.82	145,000.00	13.1%
TOTAL, REVENUES			128,243.82	145,000.00	13.1%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	947.88	60,000.00	6,229.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			947.88	60,000.00	6,229.9%
CAPITAL OUTLAY					
Land		6100	51,523.45	40,000.00	-22.4%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	(59,589.79)	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			(8,166.34)	40,000.00	-589.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	147,641.44	135,168.87	-8.4%
Other Debt Service - Principal		7439	492,959.00	505,506.05	2.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			640,600.44	640,674.92	0.0%
TOTAL, EXPENDITURES			633,381.88	740,674.92	16.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	128,243.82	145,000.00	13.1%
5) TOTAL, REVENUES			128,243.82	145,000.00	13.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		947.88	60,000.00	6,229.9%
8) Plant Services	8000-8999		(8,166.34)	40,000.00	-589.8%
9) Other Outgo	9000-9999	Except 7600-7699	640,600.44	640,674.92	0.0%
10) TOTAL, EXPENDITURES			633,381.98	740,674.92	16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(505,138.16)	(595,674.92)	17.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(505,138.16)	(595,674.92)	17.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,636,983.62	1,131,845.46	-30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,636,983.62	1,131,845.46	-30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,636,983.62	1,131,845.46	-30.9%
2) Ending Balance, June 30 (E + F1e)			1,131,845.46	536,170.54	-52.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,131,845.46	536,170.54	-52.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	1,131,845.46	536,170.54
Total, Restricted Balance		1,131,845.46	536,170.54

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	156,688.63	75,000.00	-52.1%
5) TOTAL, REVENUES			156,688.63	75,000.00	-52.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			156,688.63	75,000.00	-52.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	200,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			356,688.63	275,000.00	-22.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,048,506.49	4,405,195.12	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,048,506.49	4,405,195.12	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,048,506.49	4,405,195.12	8.8%
2) Ending Balance, June 30 (E + F1e)			4,405,195.12	4,680,195.12	6.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,405,195.12	4,680,195.12	6.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,405,195.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,405,195.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,405,195.12		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	156,688.63	75,000.00	-52.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			156,688.63	75,000.00	-52.1%
TOTAL, REVENUES			156,688.63	75,000.00	-52.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	200,000.00	200,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		6980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			200,000.00	200,000.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	156,688.63	75,000.00	-52.1%
5) TOTAL, REVENUES			156,688.63	75,000.00	-52.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			156,688.63	75,000.00	-52.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	200,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			356,688.63	275,000.00	-22.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,048,506.49	4,405,195.12	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,048,506.49	4,405,195.12	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,048,506.49	4,405,195.12	8.6%
2) Ending Balance, June 30 (E + F1e)			4,405,195.12	4,680,195.12	6.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,405,195.12	4,680,195.12	6.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,593.91	1,594.82	1,630.13	1,573.00	1,573.00	1,594.54
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,593.91	1,594.82	1,630.13	1,573.00	1,573.00	1,594.54
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year	24.50	25.28	25.28	24.50	24.50	24.50
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	24.50	25.28	25.28	24.50	24.50	24.50
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,618.41	1,620.10	1,655.41	1,597.50	1,597.50	1,619.04
7. Adults In Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	3,232,515.00		3,232,515.00			3,232,515.00
Work in Progress	2,232,937.40		2,232,937.40	51,523.45	2,232,937.40	51,523.45
Total capital assets not being depreciated	5,465,452.40	0.00	5,465,452.40	51,523.45	2,232,937.40	3,284,038.45
Capital assets being depreciated:						
Land Improvements	6,545,029.55		6,545,029.55	82,555.87		6,627,585.42
Buildings	46,191,777.87		46,191,777.87	2,232,937.40		48,424,715.27
Equipment	3,510,927.26		3,510,927.26	138,545.71		3,649,472.97
Total capital assets being depreciated	56,247,734.68	0.00	56,247,734.68	2,454,038.98	0.00	58,701,773.66
Accumulated Depreciation for:						
Land Improvements	(3,894,737.71)		(3,894,737.71)	(232,527.64)		(4,127,265.35)
Buildings	(13,950,532.61)		(13,950,532.61)	(1,055,128.46)		(15,005,662.07)
Equipment	(2,815,854.49)		(2,815,854.49)	(118,073.27)		(2,933,927.76)
Total accumulated depreciation	(20,661,124.81)	0.00	(20,661,124.81)	(1,405,730.37)	0.00	(22,066,855.18)
Total capital assets being depreciated, net excluding lease and subscription assets	35,586,609.87	0.00	35,586,609.87	1,048,308.61	0.00	36,634,918.48
Lease Assets	309,879.96		309,879.96			309,879.96
Accumulated amortization for lease assets	(112,273.00)		(112,273.00)			(112,273.00)
Total lease assets, net	197,606.96	0.00	197,606.96	0.00	0.00	197,606.96
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	41,249,669.23	0.00	41,249,669.23	1,099,832.06	2,232,937.40	40,116,563.89
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2025-26 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title 1	SPED-IDEA	SPED-IDEA Part B	IDEA Mental Health	Title II	Title IV	Title III
FEDERAL CATALOG NUMBER	84.01	84.027	84.027	84.027	84.367	84.424	84.365
RESOURCE CODE	3010	3310	3311	3327	4035	4127	4203
REVENUE OBJECT	8290	8181	8181	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	6,091.28		17,601.67				
2. a. Current Year Award	198,008.00	61,603.00	16,217.00	20,314.00	33,698.00	17,027.00	16,603.00
b. Transferability (ESSA)	17,027.00					(17,027.00)	
c. Other Adjustments	86.00						
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	215,121.00	61,603.00	16,217.00	20,314.00	33,698.00	0.00	16,603.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	221,212.28	61,603.00	33,818.67	20,314.00	33,698.00	0.00	16,603.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	6,091.28						
6. Cash Received in Current Year	198,008.00		5,817.00				14,774.00
7. Contributed Matching Funds	17,113.00						
8. Total Available (sum lines 5, 6, & 7)	221,212.28	0.00	5,817.00	0.00	0.00	0.00	14,774.00
EXPENDITURES							
9. Donor-Authorized Expenditures	221,212.28	61,603.00	6,976.44	20,314.00	33,698.00		12,466.04
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	221,212.28	61,603.00	6,976.44	20,314.00	33,698.00	0.00	12,466.04
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(61,603.00)	(1,159.44)	(20,314.00)	(33,698.00)	0.00	2,307.96

2025-26 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
a. Unearned Revenue							2,307.96
b. Accounts Payable							
c. Accounts Receivable		61,603.00	1,159.44	20,314.00	33,698.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	26,842.23	0.00	0.00	0.00	4,136.96
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	204,099.28	61,603.00	6,976.44	20,314.00	33,698.00	0.00	12,466.04

2025-26 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	
FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	23,692.95
2. a. Current Year Award	363,470.00
b. Transferability (ESSA)	0.00
c. Other Adjustments	86.00
d. Adj Curr Yr Award	
(sum lines 2a, 2b, & 2c)	363,556.00
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2d, & 3)	387,248.95
REVENUES	
5. Unearned Revenue Deferred from Prior Year	6,091.28
6. Cash Received in Current Year	218,599.00
7. Contributed Matching Funds	17,113.00
8. Total Available (sum lines 5, 6, & 7)	241,803.28
EXPENDITURES	
9. Donor-Authorized Expenditures	356,269.76
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	356,269.76
12. Amounts Included In	
Line 6 above for Prior	
Year Adjustments	0.00
13. Calculation of Unearned Revenue	
or A/P, & A/R amounts	
(line 8 minus line 9 plus line 12)	(114,466.48)
a. Unearned Revenue	2,307.96

2025-26 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	
b. Accounts Payable	0.00
c. Accounts Receivable	116,774.44
14. Unused Grant Award Calculation (line 4 minus line 9)	30,979.19
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	339,156.76

2025-26 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

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

2025-26 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

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

2025-26 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

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

2025-26 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

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

2025-26 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	
FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted		
Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	0.00	0.00

2025-26 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ELOP	SSPD	Educator Effectiveness	Prop 20 Lottery	SPED Mental Health	SPED Early Intervention	AMIM Block Grant
RESOURCE CODE	2600	6019	6266	6300	6546	6547	6762
REVENUE OBJECT	8590	8590	8590	8560	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	859,828.55		60,275.87	497,096.72			395,576.73
2. a. Current Year Award	947,621.00	500,592.00		161,220.03	136,046.00	34,378.00	
b. Other Adjustments	(125,370.00)			(17,809.45)			
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	822,251.00	500,592.00	0.00	143,410.58	136,046.00	34,378.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,682,079.55	500,592.00	60,275.87	640,507.30	136,046.00	34,378.00	395,576.73
REVENUES							
5. Cash Received in Current Year	947,621.00			86,809.50	136,046.00	34,378.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments	(125,370.00)						
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	500,592.00	0.00	56,601.08	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	500,592.00	0.00	56,601.08	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	947,621.00	500,592.00	0.00	143,410.58	136,046.00	34,378.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	898,637.25	100,852.77	60,275.87	157,458.51	67,157.07	34,378.00	395,576.73
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	898,637.25	100,852.77	60,275.87	157,458.51	67,157.07	34,378.00	395,576.73

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	783,442.30	399,739.23	0.00	483,048.79	68,888.93	0.00	0.00

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	
STATE PROGRAM NAME	Prop 28	Child Nutrition - Dishwasher Grant	KIT Infrastructure	Learning Recovery Grant	Literacy Screening	CN-Supply Chain	TOTAL
RESOURCE CODE	6770	7034	7041	7435	7810	5466	
REVENUE OBJECT	8590	8520	8520	8590	8590	8220	
LOCAL DESCRIPTION (If any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	327,281.03	80,000.00		655,756.17	10,182.00	17,477.27	2,903,474.34
2. a. Current Year Award	277,256.00		63,212.71	72,412.00	16,153.00		2,208,890.74
b. Other Adjustments							(143,179.45)
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	277,256.00	0.00	63,212.71	72,412.00	16,153.00	0.00	2,065,711.29
3. Required Matching Funds/Other							0.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	604,537.03	80,000.00	63,212.71	728,168.17	26,335.00	17,477.27	4,969,185.63
REVENUES							
5. Cash Received in Current Year	277,256.00			72,412.00	16,153.00		1,570,675.50
6. Amounts Included in Line 5 for							
Prior Year Adjustments							(125,370.00)
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	63,212.71	0.00	0.00	0.00	620,405.79
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	63,212.71	0.00	0.00	0.00	620,405.79
8. Contributed Matching Funds							0.00
9. Total Available							
(sum lines 5, 7c, & 8)	277,256.00	0.00	63,212.71	72,412.00	16,153.00	0.00	2,191,081.29
EXPENDITURES							
10. Donor-Authorized Expenditures	198,806.31	80,000.00		569,714.16	8,249.24	17,477.27	2,588,583.18
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures							
(line 10 plus line 11)	198,806.31	80,000.00	0.00	569,714.16	8,249.24	17,477.27	2,588,583.18

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	405,730.72	0.00	63,212.71	158,454.01	18,085.76	0.00	2,380,602.45

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description		001
LOCAL PROGRAM NAME	SPED	TOTAL
RESOURCE CODE	6500	
REVENUE OBJECT	8792	
LOCAL DESCRIPTION (If any)		
AWARD		
1. Prior Year Restricted		
Ending Balance		0.00
2. a. Current Year Award	806,692.00	806,692.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	806,692.00	806,692.00
3. Required Matching Funds/Other	890,346.02	890,346.02
4. Total Available Award		
(sum lines 1, 2c, & 3)	1,697,038.02	1,697,038.02
REVENUES		
5. Cash Received in Current Year	1,697,038.02	1,697,038.02
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	(890,346.02)	(890,346.02)
b. Noncurrent Accounts		
Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	(890,346.02)	(890,346.02)
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	806,692.00	806,692.00
EXPENDITURES		
10. Donor-Authorized Expenditures	1,697,038.02	1,697,038.02
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	1,697,038.02	1,697,038.02

2025-26 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

Unaudited Actuals
2025-26 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	10,266,342.18	301	924.22	303	10,265,417.96	305	13,863.50	76,870.49	307	10,188,547.47	309
2000 - Classified Salaries	3,943,039.58	311	10,312.76	313	3,932,726.82	315	313,743.93	364,497.67	317	3,568,228.95	319
3000 - Employee Benefits	6,490,486.12	321	64,243.87	323	6,426,242.25	325	138,647.91	180,814.71	327	6,245,427.54	329
4000 - Books, Supplies Equip Replace. (6500)	949,839.75	331	11,719.33	333	938,120.42	335	306,041.64	307,661.07	337	630,459.35	339
5000 - Services... & 7300 - Indirect Costs	3,126,307.47	341	6,802.43	343	3,119,505.04	345	664,628.95	1,408,075.56	347	1,711,429.48	349
TOTAL					24,682,012.49	365	TOTAL			22,344,092.79	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	393
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		60.81%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	60.81%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	22,344,092.79
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
The district adjusted Column 4b to include expenditures in Resources 2600 (Expanded Learning Opportunities Program) and 4035 (Title II) that did not incur classroom teacher or instructional aide salary expenditures.	
These categorical expenditures supported expanded learning, program administration, contracted services, supplies, and related program operations and are allowable reductions under EC Section 41372.	

Unaudited Actuals
2025-26 Unaudited Actuals
Schedule of Long-Term Liabilities

16 63990 0000000
Form DEBT
G8AW7SRWA2(2025-26)

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	10,913,571.00		10,913,571.00		510,000.00	10,403,571.00	232,928.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	4,545,000.00		4,545,000.00		365,000.00	4,180,000.00	375,000.00
Leases Payable	175,068.00	90,424.00	265,492.00		66,648.00	198,844.00	64,245.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	2,986,602.00		2,986,602.00		340,755.00	2,645,847.00	343,926.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	739,307.00		739,307.00	21,141.00		760,448.00	55,285.00
Compensated Absences Payable	25,791.47		25,791.47		3,182.89	22,608.58	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	19,385,339.47	90,424.00	19,475,763.47	21,141.00	1,285,585.89	18,211,318.58	1,071,384.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	26,412,879.78
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	356,269.76
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	156,753.60
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	40,647.23
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	265,534.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				462,934.83
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				25,593,675.19
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				1,620.10
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,797.59
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			24,276,467.59	14,951.79
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			24,276,467.59	14,951.79
B. Required effort (Line A.2 times 90%)			21,848,820.83	13,456.61
C. Current year expenditures (Line I.E and Line II.B)			25,593,675.19	15,797.59
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2024-25 Actual			2025-26 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	16,427,953.53		16,427,953.53			17,435,204.59
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,623.08		1,623.08			1,618.41
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2024-25			Adjustments to 2025-26		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2025-26 P2 Report			2026-27 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	1,618.41		1,618.41	1,597.50		1,597.50
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,618.41			1,597.50
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2025-26 Actual			2026-27 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	17,610.84		17,610.84	0.00		0.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	21.96		21.96	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,703,190.42		2,703,190.42	2,321,688.00		2,321,688.00
5. Unsecured Roll Taxes (Object 8042)	270,285.44		270,285.44	0.00		0.00
6. Prior Years' Taxes (Object 8043)	58,914.06		58,914.06	0.00		0.00
7. Supplemental Taxes (Object 8044)	41,714.97		41,714.97	0.00		0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,011,833.70)		(1,011,833.70)	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools In Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,079,903.99	0.00	2,079,903.99	2,321,688.00	0.00	2,321,688.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,079,903.99	0.00	2,079,903.99	2,321,688.00	0.00	2,321,688.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			214,837.65			219,737.55
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	800,000.00		800,000.00	760,000.00		760,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	800,000.00	0.00	1,014,837.65	760,000.00	0.00	979,737.55
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	18,400,437.00		18,400,437.00	18,570,446.00		18,570,446.00
25. LCFF State Aid - Prior Years (Object 8019)	(346.00)		(346.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	18,400,091.00	0.00	18,400,091.00	18,570,446.00	0.00	18,570,446.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	25,568,580.34		25,568,580.34	26,959,223.83		26,959,223.83

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	378,602.16		378,602.16	350,000.00		350,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			16,427,953.53			17,435,204.59
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9971			0.9871
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			17,435,204.59			18,062,199.83
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,079,903.99			2,321,688.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			194,209.20			191,700.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			16,370,138.25			16,720,249.38
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			16,370,138.25			16,720,249.38
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			277,301.78			250,464.96
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,357,205.77			2,572,152.96
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			16,092,836.47			16,469,784.42
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,357,205.77			
b. State Subventions (Line D8)			16,092,836.47			
c. Less: Excluded Appropriations (Line C23)			1,014,837.65			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			17,435,204.59			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2025-26 Actual			2026-27 Budget		
11. Adjusted Appropriations Limit						

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

918,627.22

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

19,721,139.40

C. Percentage of Plant Services Costs Attributable to General Administration

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

4.66%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

1,455,712.67

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

86,743.44

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	23,943.50
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	116,989.60
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,683,389.21
9. Carry-Forward Adjustment (Part IV, Line F)	88,007.14
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,771,396.34
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	14,819,555.01
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,702,720.37
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,869,446.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	46,772.23
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	513,530.33
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,393,516.80
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	36,694.91
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	621,964.05
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	625,587.19
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	23,629,787.39
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	7.12%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	7.50%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs Incurred in the current year (Part III, Line A8)	1,683,389.21
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(64,171.85)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.48%) times Part III, Line B19); zero if negative	88,007.14
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.48%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.48%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	88,007.14
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	88,007.14

Approved
Indirect
cost rate: 6.48%

Highest
rate used
in any
program: 6.48%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	354,170.20	22,950.00	6.48%
01	3010	212,104.21	9,108.07	4.29%
01	3310	60,783.65	819.35	1.35%
01	3311	4,897.44	315.00	6.43%
01	3327	19,090.57	1,223.43	6.41%
01	4035	31,653.98	2,044.02	6.46%
01	4203	11,711.04	755.00	6.45%
01	6019	94,717.77	6,135.00	6.48%
01	6266	58,264.29	2,011.58	3.45%
01	6762	346,454.95	22,436.75	6.48%
01	6770	196,881.31	1,925.00	0.98%
01	7435	528,563.46	30,000.00	5.68%
01	7810	7,749.24	500.00	6.45%
01	8150	827,993.57	50,000.00	6.04%
13	5310	625,587.19	35,000.00	5.59%

Unaudited Actuals
2025-26 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	473,926.23		497,096.72	971,022.95
2. State Lottery Revenue	8560	324,290.32		143,410.58	467,700.90
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		798,216.55	0.00	640,507.30	1,438,723.85
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	120,899.16		131,531.55	252,430.71
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	290,138.60			290,138.60
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			25,926.96	25,926.96
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	1,395.64			1,395.64
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		412,433.40	0.00	157,458.51	569,891.91
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	385,783.15	0.00	483,048.79	868,831.94
D. COMMENTS:					
Purchases were for instructional software.					

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

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

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	17,848,484.84	3,008,882.25	20,855,347.09	1,782,982.02		22,638,329.11
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4780	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	1,701,758.45	183,449.97	1,885,208.42	161,171.75		2,046,380.17
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	1,322.11	0.00	1,322.11	113.03		1,435.14
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
---	Food Services					112,579.24	112,579.24
---	Enterprise					0.00	0.00
---	Facilities Acquisition & Construction					6,678.31	6,678.31
---	Other Outgo					1,504,814.87	1,504,814.87
Other Funds ---	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]		0.00	0.00	135,663.14		135,663.14
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 08, 62, Function 7210, Object 7350)				(35,000.00)		(35,000.00)
---	Total General Fund and Charter Schools Funds Expenditures	19,549,565.40	3,192,312.22	22,741,877.62	2,044,829.84	1,628,072.22	28,412,879.78

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2499)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-K/Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	14,112,314.82	234,262.82	492,258.05	1,745,171.20	1,215,705.82	0.00	46,772.23			0.00	0.00	17,846,484.84
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4820	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	1,217,240.19	0.00	0.00	202,970.21	20,327.04	281,221.01	0.00			0.00	0.00	1,701,758.45
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		1,322.11	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	1,322.11
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		15,329,555.01	235,585.03	492,258.05	1,948,141.41	1,236,032.86	281,221.01	46,772.23	0.00	0.00	0.00	0.00	19,548,585.40

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

15 63990 0000000
Form PCR
GEAW7SRWA2(2025-26)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	25,022.04	2,413,287.89	570,552.22	3,008,882.25
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4820	Adult Correctional Education	0.00	0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00
4780	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,713.84	165,293.70	18,442.43	183,449.97
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 81)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		26,735.88	2,578,581.69	588,994.65	3,192,312.22

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

16 63900 0000000
Form PCR
GSAW7SRWA2(2025-26)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	513,530.33
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	23,943.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,455,712.07
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	88,743.44
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,079,829.94
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	19,548,565.40
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,192,312.22
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	22,741,877.62
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	621,064.05
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	964,872.98
4	Foundation (Funds 16 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,586,937.03
D.	Total Direct Charged and Allocated Costs (B3 + C5)	24,328,714.65
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	8.56%

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

16 63900 0000000
Form PCR
G6AW7SRWA2(2025-26)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 8000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9900- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	112,579.24				112,579.24
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			8,678.31		8,678.31
Other Outgo (Objects 1000 - 7000)				1,504,814.67	1,504,814.67
Total Other Costs	112,579.24	0.00	8,678.31	1,504,814.67	1,626,072.22

Unaudited Actuals
2025-26
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

16 63990 0000000
Form PCRAF
G8AW7SRWA2(2025-26)

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	75.00	14.27	26,646.61	0.00	2,578,581.69	0.00	586,994.65
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	73.00	73.00	73.00		73.00		347.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	5.00	5.00	5.00		5.00		10.00
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	78.00	78.00	78.00	0.00	78.00	0.00	357.00

Description	2025-26 Actual	2026-27 Budget	% Diff.
SELPA Name: Kings County (AC)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Kings County Office of Education (AC00)			0.0%
Armona Union Elementary (AC01)			0.0%
Central Union Elementary (AC02)			0.0%
Hanford Elementary (AC03)			0.0%
Kit Carson Union Elementary (AC04)			0.0%
Lemoore Union Elementary (AC05)			0.0%
Hanford Joint Union High (AC06)			0.0%
Lemoore Union High (AC07)			0.0%
Corcoran Joint Unified (AC08)			0.0%
Reef-Sunset Unified (AC09)			0.0%
Kings River-Hardwick Union Elementary (AC10)			0.0%
Lakeside Union Elementary (AC11)			0.0%
Pioneer Union Elementary (AC12)			0.0%
Island Union Elementary (AC13)			0.0%
Kings Schools Transportation Authority JPA (AC99)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name: _____ Title: _____ Phone: _____			

Pioneer Union Elementary
Kings County

Unaudited Actuals
2025-26
General Fund
Special Education Revenue
Allocations
Setup

16 63990 0000000
Form SEAS
G8AW7SRWA2(2025-26)

Current LEA:	16-63990-0000000 Pioneer Union Elementary	
Selected SELPA:	AC	(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		
ID	SELPA-TITLE	DATE APPROVED
AC	Kings County	(from Form SEA)

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

16 63990 0000000
Form SIAA
G8AW7SRWA2(2025-26)

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				
01 GENERAL FUND								
Expenditure Detail	3,329.99	0.00	0.00	(35,000.00)				
Other Sources/Uses Detail					60,101.26	265,534.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	651.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,821.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(6,801.99)	35,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

16 63990 0000000
Form SIAA
G8AW7SRWA2(2025-26)

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							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					65,534.00	60,101.26		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

16 63990 0000000
Form SIAA
G8AW7SRWA2(2025-26)

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				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

16 63990 0000000
Form SIAA
G8AW7SRWA2(2025-26)

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				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	6,801.99	(8,801.99)	35,000.00	(35,000.00)	325,635.26	325,635.26	0.00	0.00

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Agenda Item Form

Item: 13.2 To: Pioneer School Board Members

Date: September 16, 2026

For:

- ☒ Board Meeting
- ☐ Information
- ☒ Action
- ☐ First Reading

Recommendation:

- ☒ Approve
- ☐ Deny
- ☐ N/A

Fiscal Impact: See attached revisions that summarize the ending financial information for the 2025-2026 fiscal year.

Item: Unaudited Actual Budget Revisions by Resolution #091626

Purpose: In closing out the fiscal year, it is customary to adjust the working budget to reflect the actual amounts.

BEFORE THE GOVERNING BOARD OF THE
PIONEER UNION ELEMENTARY SCHOOL DISTRICT
COUNTY OF KINGS, STATE OF CALIFORNIA

The Matter of
Adopting Budget
Revisions

RESOLUTION #: 091626

NOW, THEREFORE, the Board of Trustees of the District resolves that the transfers for the attached budget revision be made as indicated.

The Board of Trustees adopted this resolution on 09/16/2026 by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

Clerk of the Governing Board

Pending Budget Revision
Control Number 20260005

ResolutionNo. 091626

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
0100-00000-0-0000-0000-801100-000-0000	\$14,137,428.00	(\$3,157,547.00)	\$10,979,881.00
0100-14000-0-0000-0000-801200-300-0000	\$1,954,304.94	\$394,906.38	\$2,349,211.32
0100-14000-0-0000-0000-801200-500-0000	\$0.00	\$2,527,754.21	\$2,527,754.21
0100-14000-0-0000-0000-801200-200-0000	\$2,197,590.06	\$346,000.41	\$2,543,590.47
0100-00000-0-0000-0000-801900-000-0000	\$0.00	(\$101,005.00)	(\$101,005.00)
0100-14000-0-0000-0000-801900-200-0000	\$0.00	\$100,659.00	\$100,659.00
0100-00000-0-0000-0000-802100-000-0000	\$0.00	\$17,610.84	\$17,610.84
0100-00000-0-0000-0000-802900-000-0000	\$0.00	\$21.96	\$21.96
0100-00000-0-0000-0000-804100-000-0000	\$2,200,926.00	\$502,264.42	\$2,703,190.42
0100-00000-0-0000-0000-804200-000-0000	\$0.00	\$270,285.44	\$270,285.44
0100-00000-0-0000-0000-804300-000-0000	\$0.00	\$58,914.06	\$58,914.06
0100-00000-0-0000-0000-804400-000-0000	\$0.00	\$41,714.97	\$41,714.97
0100-00000-0-0000-0000-804500-000-0000	\$0.00	(\$1,011,833.70)	(\$1,011,833.70)
0100-00000-0-0000-0000-809100-000-0000	(\$2,815,574.00)	(\$609.00)	(\$2,816,183.00)
0100-03320-0-0000-0000-809100-000-0000	\$1,755,574.00	\$609.00	\$1,756,183.00
0100-33110-2-5760-0000-818100-000-0000	\$13,324.67	(\$13,324.67)	\$0.00
0100-33110-1-5760-0000-818100-000-0000	\$13,324.67	(\$10,625.23)	\$2,699.44
0100-33100-0-5760-0000-818100-200-0000	\$33,355.00	(\$9,779.10)	\$23,575.90
0100-33100-0-5760-0000-818100-500-0000	\$32,066.00	\$5,961.10	\$38,027.10
0100-33270-0-5760-0000-818200-000-0000	\$19,852.00	\$462.00	\$20,314.00
0100-40350-0-0000-0000-829000-111-0000	\$4,520.00	(\$1,755.00)	\$2,765.00
0100-42030-0-0000-0000-829000-000-0000	\$15,422.00	(\$2,955.96)	\$12,466.04
0100-41270-0-0000-0000-829000-000-0000	\$16,805.00	\$308.00	\$17,113.00
0100-40350-0-0000-0000-829000-000-0000	\$28,753.00	\$2,180.00	\$30,933.00
0100-30100-0-0000-0000-829000-000-0000	\$202,191.28	\$1,908.00	\$204,099.28
0100-70410-0-0000-0000-852000-000-0000	\$0.00	\$63,212.71	\$63,212.71
0100-11000-0-0000-0000-856000-100-0000	\$97,860.00	\$9,290.32	\$107,150.32
0100-63000-0-0000-0000-856000-000-0000	\$125,000.00	\$18,410.58	\$143,410.58
0100-67700-0-0000-0000-859000-000-0000	\$332.00	\$1.00	\$333.00
0100-65470-0-0000-0000-859000-000-0000	\$21,547.00	\$12,831.00	\$34,378.00
0100-67700-0-0000-0000-859000-200-0000	\$86,176.00	\$62.00	\$86,238.00
0100-67700-0-0000-0000-859000-500-0000	\$89,141.00	\$64.00	\$89,205.00
0100-67700-0-0000-0000-859000-300-0000	\$101,408.00	\$72.00	\$101,480.00
0100-65460-0-5760-0000-859000-000-0000	\$135,698.00	\$348.00	\$136,046.00
0100-26000-0-0000-0000-859000-000-0000	\$768,929.00	\$53,322.00	\$822,251.00
0100-76900-0-0000-0000-859000-000-0000	\$906,176.00	\$35,368.00	\$941,544.00
0100-00000-0-0000-0000-865000-500-0000	\$22,119.00	\$2,648.25	\$24,767.25
0100-00000-0-0000-0000-866000-000-0000	\$367,000.00	\$11,602.16	\$378,602.16
0100-00240-0-0000-0000-867700-999-0000	\$43,200.00	\$14,983.79	\$58,183.79
0100-00380-0-0000-0000-869900-200-0000	\$1.00	(\$1.00)	\$0.00
0100-00380-0-0000-0000-869900-300-0000	\$1.00	(\$1.00)	\$0.00
0100-00000-0-0000-0000-869900-125-0000	\$0.00	\$79.67	\$79.67
0100-00000-0-0000-0000-869900-200-0000	\$100.00	(\$11.44)	\$88.56
0100-00000-0-1110-2420-869900-500-0000	\$100.00	\$16.53	\$116.53

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
0100-00000-0-0000-0000-869900-500-0000	\$2,000.00	(\$1,881.48)	\$118.52
0100-00000-0-1110-2420-869900-300-0000	\$500.00	\$299.89	\$799.89
0100-00000-0-1110-2420-869900-200-0000	\$500.00	\$532.71	\$1,032.71
0100-00380-0-0000-0000-869900-013-0000	\$500.00	\$836.93	\$1,336.93
0100-00230-0-0000-0000-869900-200-0000	\$6,000.00	(\$2,760.00)	\$3,240.00
0100-00230-0-0000-0000-869900-300-0000	\$5,070.00	(\$150.00)	\$4,920.00
0100-00380-0-0000-0000-869900-800-0000	\$12,396.50	(\$6,546.50)	\$5,850.00
0100-00380-0-0000-0000-869900-602-0000	\$7,500.00	(\$895.52)	\$6,604.48
0100-00380-0-0000-0000-869900-821-0000	\$11,342.95	\$2,041.05	\$13,384.00
0100-00000-0-0000-0000-869900-000-0000	\$25,000.00	\$40,116.42	\$65,116.42
0100-90660-0-0000-0000-869900-000-0000	\$0.00	\$144,036.57	\$144,036.57
0100-65000-0-5760-0000-879200-000-0000	\$809,445.00	(\$2,753.00)	\$806,692.00
0100-00000-0-0000-0000-891200-000-0000	\$60,101.85	(\$0.59)	\$60,101.26
0100-00000-0-0000-0000-898000-000-0000	(\$1,338,986.19)	\$362,042.61	(\$976,943.58)
0100-00000-0-0000-0000-898000-500-0000	(\$35,100.00)	(\$430.67)	(\$35,530.67)
0100-00380-0-0000-0000-898000-021-0000	\$0.00	(\$4,314.75)	(\$4,314.75)
0100-00380-0-0000-0000-898000-022-0000	\$0.00	(\$250.00)	(\$250.00)
0100-00380-0-0000-0000-898000-023-0000	\$0.00	\$4,564.75	\$4,564.75
0100-00380-0-0000-0000-898000-025-0000	\$0.00	\$8,000.00	\$8,000.00
0100-90100-0-0000-0000-898000-500-0000	\$35,100.00	\$430.67	\$35,530.67
0100-03320-0-0000-0000-898000-000-0000	\$50,214.51	\$28,383.05	\$78,597.56
0100-65000-0-5760-0000-898000-000-0000	\$1,288,771.68	(\$398,425.66)	\$890,346.02
0100-00000-0-0000-0000-898050-000-0000	(\$785,000.00)	(\$15,000.00)	(\$800,000.00)
0100-81500-0-0000-0000-898050-000-0000	\$785,000.00	\$15,000.00	\$800,000.00
0100-41270-0-0000-0000-899000-000-0000	(\$16,805.00)	(\$308.00)	(\$17,113.00)
0100-30100-0-0000-0000-899000-000-0000	\$16,805.00	\$308.00	\$17,113.00
***Income Total	\$23,515,006.92	\$357,300.18	\$23,872,307.10
Expenses			
0100-00000-0-0000-8200-580016-500-0000	\$2,500.00	(\$196.00)	\$2,304.00
0100-00000-0-0000-8200-580016-200-0000	\$3,000.00	\$164.93	\$3,164.93
0100-03330-0-0000-3600-580020-000-0005	\$0.00	\$165.00	\$165.00
0100-03330-0-0000-3600-580020-000-0000	\$7,500.00	\$7,045.98	\$14,545.98
0100-00000-0-0000-7200-580040-100-0000	\$228.49	\$73.56	\$302.05
0100-11000-0-1110-3140-580060-300-0000	\$100.00	(\$100.00)	\$0.00
0100-90100-0-1135-4200-580060-500-0000	\$100.00	(\$53.00)	\$47.00
0100-11000-0-1156-1000-580060-500-0000	\$200.00	(\$106.00)	\$94.00
0100-11000-0-1110-1000-580060-500-0000	\$250.00	\$79.00	\$329.00
0100-00000-0-0000-7400-580060-100-0000	\$4,500.00	(\$306.39)	\$4,193.61
0100-11000-0-0000-7190-580070-100-0000	\$30,000.00	(\$6,056.50)	\$23,943.50
0100-00000-0-0000-7150-590010-100-0000	\$0.00	\$191.81	\$191.81
0100-00240-0-1140-2420-590010-300-0000	\$2,000.00	(\$1,533.80)	\$466.20
0100-03330-0-0000-3600-590010-000-0000	\$5,000.00	(\$3,632.79)	\$1,367.21
0100-00000-0-0000-8200-590010-000-0000	\$25,000.00	\$3,352.67	\$28,352.67

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FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-03330-0-0000-3600-590030-000-0000	\$275.00	(\$275.00)	\$0.00
0100-11000-0-1110-2700-590030-300-0000	\$750.00	(\$439.49)	\$310.51
0100-11000-0-1110-2700-590030-200-0000	\$1,500.00	(\$993.99)	\$506.01
0100-11000-0-1110-2700-590030-500-0000	\$1,070.66	(\$70.66)	\$1,000.00
0100-00000-0-0000-7200-590030-100-0000	\$6,000.00	(\$4,103.12)	\$1,896.88
0100-00000-0-0000-7300-590030-100-0000	\$2,500.00	(\$447.99)	\$2,052.01
0100-67620-0-0000-8300-640000-500-0000	\$5,500.00	(\$5,500.00)	\$0.00
0100-67620-0-0000-8300-640000-300-0000	\$15,000.00	(\$3,037.72)	\$11,962.28
0100-67620-0-0000-8300-640000-200-0000	\$20,000.00	(\$5,277.25)	\$14,722.75
0100-00000-0-0000-8200-640000-500-0000	\$0.00	\$16,686.67	\$16,686.67
0100-81500-0-0000-8400-650000-300-0000	\$0.00	\$24,703.59	\$24,703.59
0100-65460-0-5760-9200-714200-100-0000	\$13,500.00	(\$13,500.00)	\$0.00
0100-00000-0-0000-9200-714210-000-0000	\$240,671.00	\$47,666.00	\$288,337.00
0100-33110-2-5760-9200-714221-000-0000	\$13,324.67	(\$13,324.67)	\$0.00
0100-33110-1-5760-9200-714221-000-0000	\$5,000.00	(\$3,236.00)	\$1,764.00
0100-65460-0-5760-9200-714230-000-0000	\$37,202.00	(\$37,202.00)	\$0.00
0100-65000-0-5760-9200-714230-000-0000	\$369,105.00	\$17,759.72	\$386,864.72
0100-65470-0-5730-9200-714231-000-0000	\$21,547.00	\$12,831.00	\$34,378.00
0100-65000-0-5730-9200-714231-000-0000	\$256,660.00	(\$22,693.88)	\$233,966.12
0100-65460-0-5760-9200-714240-027-0000	\$10,000.00	(\$10,000.00)	\$0.00
0100-74350-0-5760-9200-714240-027-0000	\$0.00	\$11,150.70	\$11,150.70
0100-65460-0-5760-9200-714240-000-0000	\$71,821.00	(\$6,158.64)	\$65,662.36
0100-65000-0-5760-9200-714240-000-0000	\$42,026.00	\$108,043.90	\$150,069.90
0100-33110-1-5760-9200-714254-000-0000	\$5,320.67	(\$5,320.67)	\$0.00
0100-65000-0-5760-9200-714261-100-0000	\$0.00	\$26,440.64	\$26,440.64
0100-00000-0-0000-7210-731000-000-0000	(\$106,703.04)	(\$43,520.16)	(\$150,223.20)
0100-40350-0-0000-7210-731000-111-0000	\$270.00	(\$105.00)	\$165.00
0100-33110-1-5760-7210-731000-000-0000	\$0.00	\$315.00	\$315.00
0100-78100-0-0000-7210-731000-000-0000	\$505.00	(\$5.00)	\$500.00
0100-42030-0-0000-7210-731000-000-0000	\$925.00	(\$170.00)	\$755.00
0100-33100-0-5760-7210-731000-500-0000	\$315.95	\$503.40	\$819.35
0100-33270-0-5760-7210-731000-000-0000	\$854.47	\$368.96	\$1,223.43
0100-40350-0-0000-7210-731000-000-0000	\$1,690.00	\$189.02	\$1,879.02
0100-67700-0-0000-7210-731000-000-0000	\$2,000.00	(\$75.00)	\$1,925.00
0100-62660-0-0000-7210-731000-000-0000	\$2,011.51	\$0.07	\$2,011.58
0100-60190-0-0000-7210-731000-000-0000	\$0.00	\$6,135.00	\$6,135.00
0100-30100-0-0000-7210-731000-000-0000	\$3,528.00	\$5,580.07	\$9,108.07
0100-67620-0-0000-7210-731000-000-0000	\$1,725.64	\$20,711.11	\$22,436.75
0100-26000-0-0000-7210-731000-000-0000	\$23,000.00	(\$50.00)	\$22,950.00
0100-74350-0-0000-7210-731000-000-0000	\$19,877.47	\$10,122.53	\$30,000.00
0100-00000-0-0000-7210-735000-000-0000	(\$38,000.00)	\$3,000.00	(\$35,000.00)
0100-11000-0-1110-9100-743900-200-0000	\$886.54	(\$202.70)	\$683.84
0100-11000-0-1110-9100-743900-500-0000	\$750.00	(\$38.20)	\$711.80
0100-00000-0-0000-9100-743900-100-0000	\$4,500.00	\$1,372.75	\$5,872.75

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FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-00000-0-1110-9100-743900-300-0000	\$8,500.00	\$2,503.88	\$11,003.88
0100-00000-0-1110-9100-743900-500-0000	\$9,750.00	\$1,416.72	\$11,166.72
0100-00000-0-1110-9100-743900-200-0000	\$9,500.00	\$1,708.24	\$11,208.24
0100-00000-0-1150-1000-110040-300-0000	\$1.00	\$479.00	\$480.00
0100-00000-0-1175-1000-110040-500-0000	\$500.00	(\$0.05)	\$499.95
0100-00000-0-1185-1000-110040-500-0000	\$500.00	(\$0.05)	\$499.95
0100-00000-0-1160-1000-110040-500-0000	\$4,000.00	(\$3,400.00)	\$600.00
0100-00000-0-1135-1000-110040-200-0000	\$0.00	\$700.00	\$700.00
0100-00000-0-1135-1000-110040-300-0000	\$0.00	\$700.00	\$700.00
0100-00000-0-1150-1000-110040-500-0000	\$2,000.00	(\$500.00)	\$1,500.00
0100-00000-0-1135-1000-110040-500-0000	\$4,900.00	(\$700.00)	\$4,200.00
0100-00000-0-1110-1000-110040-300-0000	\$4,000.00	\$620.00	\$4,620.00
0100-74350-0-1172-1000-110040-200-0000	\$5,040.00	(\$210.00)	\$4,830.00
0100-00000-0-1110-1000-110040-500-0000	\$5,000.00	\$4,240.00	\$9,240.00
0100-33270-0-5760-3140-120000-000-0000	\$13,948.00	\$15.50	\$13,963.50
0100-00000-0-1110-3140-120000-000-0000	\$102,289.00	(\$15.50)	\$102,273.50
0100-74350-0-1110-3110-120000-200-0000	\$111,824.00	(\$0.09)	\$111,823.91
0100-00000-0-1110-3140-120000-100-0000	\$128,209.00	\$0.07	\$128,209.07
0100-33110-1-5760-2700-130000-000-0000	\$2,000.00	(\$1,536.24)	\$463.76
0100-30100-0-8100-2150-130000-100-0000	\$909.00	\$15.22	\$924.22
0100-00000-0-1110-2130-130000-100-0000	\$27,909.00	(\$2,190.96)	\$25,718.04
0100-65000-0-5760-2700-130000-100-0000	\$28,363.00	(\$436.32)	\$27,926.68
0100-03320-0-5760-2700-130000-000-0000	\$113,453.00	(\$0.21)	\$113,452.79
0100-00000-0-1110-2700-130000-500-0000	\$150,363.00	(\$0.04)	\$150,362.96
0100-00000-0-1110-2700-130000-200-0000	\$164,171.00	(\$0.07)	\$164,170.93
0100-00000-0-1110-2700-130000-300-0000	\$164,171.00	(\$0.07)	\$164,170.93
0100-00000-0-0000-7150-130000-100-0000	\$212,224.00	\$5,158.36	\$217,382.36
0100-03320-0-1110-2700-130010-300-0000	\$27,513.12	\$0.19	\$27,513.31
0100-03320-0-1110-2700-130010-200-0000	\$27,618.11	(\$0.17)	\$27,617.94
0100-03320-0-1110-2700-130010-500-0000	\$27,618.11	(\$0.17)	\$27,617.94
0100-00000-0-1110-2700-130010-500-0000	\$110,472.43	(\$0.44)	\$110,471.99
0100-00000-0-1110-2700-130010-200-0000	\$110,472.43	(\$0.44)	\$110,471.99
0100-00000-0-1110-2700-130010-300-0000	\$113,749.34	\$0.23	\$113,749.57
0100-40350-0-1110-2100-130020-100-0000	\$19,700.00	\$2,171.05	\$21,871.05
0100-26000-0-1110-2130-130020-100-0000	\$41,043.00	(\$7.06)	\$41,035.94
0100-03320-0-1110-2130-130020-100-0000	\$75,519.00	(\$0.37)	\$75,518.63
0100-74350-0-5760-1110-210000-027-0000	\$3,795.86	(\$1,822.80)	\$1,973.06
0100-65000-0-5760-1120-210000-200-0000	\$4,751.16	\$3,958.00	\$8,709.16
0100-03320-0-5760-1110-210000-200-0000	\$24,418.80	(\$792.92)	\$23,625.88
0100-65000-0-5760-1120-210000-300-0000	\$31,746.88	(\$7,410.86)	\$24,336.02
0100-65000-0-5760-1110-210000-200-0000	\$44,706.60	(\$573.47)	\$44,133.13
0100-00000-0-1110-1000-210000-300-0000	\$111,582.76	(\$51,289.89)	\$60,292.87
0100-65000-0-5760-1110-210000-500-0000	\$66,063.36	(\$2,693.55)	\$63,369.81
0100-00000-0-1110-1000-210000-200-0000	\$111,037.20	(\$14,450.02)	\$96,587.18

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-65000-0-5760-1110-210000-300-0000	\$113,269.83	(\$14,908.71)	\$98,361.12
0100-03320-0-1110-1000-210000-500-0000	\$166,131.95	(\$11,256.35)	\$154,875.60
0100-03320-0-1110-1000-210000-200-0000	\$218,749.46	(\$18,459.70)	\$200,289.76
0100-03320-0-1110-1000-210000-300-0000	\$176,534.87	\$48,027.36	\$224,562.23
0100-65000-0-5760-1110-210010-500-0000	\$1,500.00	(\$441.89)	\$1,058.11
0100-65000-0-5760-1110-210010-200-0000	\$3,000.00	(\$812.05)	\$2,187.95
0100-65000-0-5760-1110-210010-300-0000	\$8,500.00	(\$6,204.68)	\$2,295.32
0100-03320-0-1110-1000-210010-500-0000	\$5,000.00	(\$695.91)	\$4,304.09
0100-03320-0-1110-1000-210010-200-0000	\$5,000.00	\$1,865.53	\$6,865.53
0100-03320-0-1110-1000-210010-300-0000	\$6,500.00	\$7,521.47	\$14,021.47
0100-00000-0-1110-1000-210020-500-0000	\$16,264.51	\$323.95	\$16,588.46
0100-00000-0-1110-1000-210040-500-0000	\$100.00	(\$100.00)	\$0.00
0100-65000-0-5760-1120-210040-200-0000	\$100.00	(\$85.14)	\$14.86
0100-03320-0-5760-1110-210040-200-0000	\$100.00	(\$23.98)	\$76.02
0100-65000-0-5760-1120-210040-300-0000	\$400.00	(\$245.88)	\$154.12
0100-65000-0-5760-1110-210040-200-0000	\$1,000.00	(\$455.71)	\$544.29
0100-65000-0-5760-1110-210040-300-0000	\$1,000.00	\$482.55	\$1,482.55
0100-00000-0-1110-1000-210040-200-0000	\$4,000.00	(\$1,007.12)	\$2,992.88
0100-65000-0-5760-1110-210040-500-0000	\$2,000.00	\$2,225.53	\$4,225.53
0100-03320-0-1110-1000-210040-200-0000	\$5,000.00	\$1,544.22	\$6,544.22
0100-03320-0-1110-1000-210040-300-0000	\$5,000.00	\$1,835.38	\$6,835.38
0100-00000-0-1110-1000-210040-300-0000	\$1,000.00	\$7,535.68	\$8,535.68
0100-03320-0-1110-1000-210040-500-0000	\$7,500.00	\$8,965.25	\$16,465.25
0100-65000-0-5760-1110-350200-300-0000	\$62.00	(\$10.86)	\$51.14
0100-00240-0-1110-2420-350200-999-0000	\$52.00	\$1.71	\$53.71
0100-74350-0-1172-3700-220000-200-0000	\$679.50	\$6.78	\$686.28
0100-26000-0-0000-3700-220000-000-0000	\$11,311.62	(\$1,685.14)	\$9,626.48
0100-00000-0-0000-7200-220000-100-0000	\$12,251.00	(\$0.19)	\$12,250.81
0100-00000-0-0000-8200-220000-000-0000	\$12,473.16	(\$51.56)	\$12,421.60
0100-00000-0-1110-2420-220000-200-0000	\$20,465.83	(\$211.21)	\$20,254.62
0100-03320-0-1110-2420-220000-300-0000	\$22,618.05	(\$328.00)	\$22,290.05
0100-00000-0-1110-2420-220000-500-0000	\$24,369.38	(\$30.71)	\$24,338.67
0100-81500-0-0000-8110-220000-000-0000	\$194,603.00	(\$17,868.93)	\$176,734.07
0100-03330-0-0000-3600-220001-000-0000	\$120,000.00	\$21.16	\$120,021.16
0100-03330-0-0000-3600-220003-000-0000	\$36,833.49	(\$254.87)	\$36,578.62
0100-26000-0-0000-8200-220005-300-0000	\$18,337.44	(\$1,403.24)	\$16,934.20
0100-26000-0-0000-8200-220005-200-0000	\$37,331.48	(\$3,511.74)	\$33,819.74
0100-00000-0-0000-8200-220005-000-0000	\$469,729.69	\$13,336.34	\$483,066.03
0100-81500-0-0000-8400-220006-000-0000	\$166,350.96	(\$5,159.27)	\$161,191.69
0100-03330-0-0000-3600-220011-000-0000	\$15,000.00	\$17,444.62	\$32,444.62
0100-00000-0-0000-8200-220014-000-0000	\$30,000.00	\$5,668.19	\$35,668.19
0100-81500-0-0000-8110-220020-000-0000	\$5,000.00	(\$4,600.13)	\$399.87
0100-03330-0-0000-3600-220021-000-0000	\$7,500.00	(\$2,487.28)	\$5,012.72
0100-81500-0-0000-8110-220024-000-0000	\$2,000.00	(\$1,850.58)	\$149.42

Pending Budget Revision
Control Number 20260005
ResolutionNo. 091626

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-00000-0-0000-8200-220024-000-0000	\$1,000.00	\$679.25	\$1,679.25
0100-81500-0-0000-8400-220025-000-0000	\$1,000.00	(\$859.22)	\$140.78
0100-26000-0-0000-3700-220050-000-0000	\$100.00	(\$100.00)	\$0.00
0100-03320-0-1110-2420-220050-300-0000	\$150.00	(\$123.97)	\$26.03
0100-00000-0-1110-2420-220050-200-0000	\$200.00	(\$150.18)	\$49.82
0100-00000-0-0000-8200-220050-000-0000	\$500.00	(\$76.16)	\$423.84
0100-00000-0-1110-2420-220050-500-0000	\$500.00	\$121.73	\$621.73
0100-03330-0-0000-3600-220050-000-0000	\$12,500.00	\$6,578.84	\$19,078.84
0100-00000-0-0000-7110-230000-000-0000	\$8,500.00	\$337.64	\$8,837.64
0100-00000-0-1110-2420-230000-500-0000	\$14,940.00	\$367.93	\$15,307.93
0100-00000-0-1110-2420-230000-300-0000	\$14,940.60	\$367.33	\$15,307.93
0100-00000-0-1110-2420-230000-200-0000	\$14,940.60	\$367.36	\$15,307.96
0100-00000-0-0000-8200-230000-000-0000	\$23,477.00	\$0.04	\$23,477.04
0100-03330-0-0000-3600-230000-000-0000	\$100,270.00	\$337.97	\$100,607.97
0100-00240-0-1110-2420-230000-999-0000	\$104,584.20	\$2,571.37	\$107,155.57
0100-00000-0-0000-7300-230000-100-0000	\$165,503.00	\$0.04	\$165,503.04
0100-00000-0-1110-2700-240000-300-0000	\$88,908.83	(\$8,490.10)	\$80,418.73
0100-00000-0-0000-7200-240000-100-0000	\$82,601.28	\$1.77	\$82,603.05
0100-00000-0-1110-2700-240000-200-0000	\$94,680.80	(\$2,746.09)	\$91,934.71
0100-00000-0-1110-2700-240000-500-0000	\$106,324.61	(\$102.40)	\$106,222.21
0100-00000-0-0000-7300-240000-100-0000	\$203,782.18	(\$2,061.12)	\$201,721.06
0100-00000-0-1110-2700-240010-500-0000	\$500.00	\$572.03	\$1,072.03
0100-00000-0-1110-2700-240010-300-0000	\$5,000.00	(\$1,832.54)	\$3,167.46
0100-00000-0-1110-2700-240010-200-0000	\$5,000.00	\$3,650.92	\$8,650.92
0100-00000-0-0000-7300-240010-100-0000	\$12,500.00	(\$1,096.00)	\$11,404.00
0100-00000-0-1110-2700-240020-500-0000	\$500.00	(\$500.00)	\$0.00
0100-00000-0-0000-7200-240020-100-0000	\$250.00	(\$250.00)	\$0.00
0100-00000-0-1110-2700-240020-300-0000	\$500.00	(\$252.76)	\$247.24
0100-00000-0-0000-7300-240020-100-0000	\$500.00	(\$210.67)	\$289.33
0100-00000-0-1110-2700-240020-200-0000	\$500.00	\$31.04	\$531.04
0100-00000-0-1110-2700-240050-300-0000	\$100.00	(\$90.63)	\$9.37
0100-00000-0-1110-2700-240050-500-0000	\$100.00	\$475.71	\$575.71
0100-00000-0-1110-2700-240050-200-0000	\$1,000.00	(\$410.73)	\$589.27
0100-42030-0-1187-1000-290000-200-0000	\$3,230.44	(\$2.65)	\$3,227.79
0100-42030-0-1187-1000-290000-300-0000	\$3,230.44	(\$2.65)	\$3,227.79
0100-03320-0-1187-1000-290000-200-0000	\$15,582.13	(\$12.71)	\$15,569.42
0100-03320-0-1187-1000-290000-300-0000	\$15,962.18	(\$13.04)	\$15,949.14
0100-00000-0-1110-2420-290000-200-0000	\$17,598.68	(\$188.08)	\$17,410.60
0100-00000-0-1110-1000-290000-100-0000	\$30,258.31	\$3.05	\$30,261.36
0100-00240-0-1110-1000-290000-100-0000	\$30,258.31	\$3.05	\$30,261.36
0100-03320-0-1110-1000-290000-100-0000	\$30,267.39	(\$6.03)	\$30,261.36
0100-00000-0-1110-2420-290000-500-0000	\$36,752.40	(\$0.08)	\$36,752.32
0100-00000-0-1110-3140-290000-300-0000	\$44,468.19	(\$681.60)	\$43,786.59
0100-00000-0-1110-2420-290000-300-0000	\$43,999.33	\$360.01	\$44,359.34

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ResolutionNo. 091626

Fund: 0100 General Fund

FD---RE----Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-00000-0-1110-3140-290000-200-0000	\$47,687.06	\$2,325.99	\$50,013.05
0100-00000-0-1110-3140-290000-500-0000	\$53,725.71	(\$754.45)	\$52,971.26
0100-00000-0-1110-3140-290010-300-0000	\$100.00	(\$100.00)	\$0.00
0100-00000-0-1110-3140-290010-500-0000	\$1,250.00	(\$544.62)	\$705.38
0100-00000-0-1110-3140-290010-200-0000	\$250.00	\$998.56	\$1,248.56
0100-00240-0-1110-1000-290020-100-0000	\$100.00	(\$47.30)	\$52.70
0100-03320-0-1110-1000-290020-100-0000	\$100.00	(\$47.30)	\$52.70
0100-00000-0-1110-1000-290020-100-0000	\$100.00	(\$44.15)	\$55.85
0100-03320-0-1187-1000-290060-300-0000	\$100.00	(\$100.00)	\$0.00
0100-00000-0-1110-3140-290060-500-0000	\$250.00	(\$250.00)	\$0.00
0100-00000-0-1110-2420-290060-300-0000	\$100.00	(\$93.19)	\$6.81
0100-00000-0-1110-3140-290060-300-0000	\$1,000.00	(\$971.21)	\$28.79
0100-03320-0-1187-1000-290060-200-0000	\$400.00	(\$11.87)	\$388.13
0100-00000-0-1110-3140-290060-200-0000	\$1,000.00	(\$327.67)	\$672.33
0100-00000-0-1110-2420-290060-200-0000	\$2,000.00	(\$941.92)	\$1,058.08
0100-76900-0-8100-2100-310100-000-0000	\$0.00	\$87.00	\$87.00
0100-33110-1-5760-2700-310100-000-0000	\$1.00	\$87.58	\$88.58
0100-00000-0-1150-1000-310100-300-0000	\$1.00	\$90.68	\$91.68
0100-00000-0-1175-1000-310100-500-0000	\$96.00	(\$0.52)	\$95.48
0100-00000-0-1185-1000-310100-500-0000	\$96.00	(\$0.52)	\$95.48
0100-00000-0-1135-1000-310100-200-0000	\$0.00	\$133.70	\$133.70
0100-30100-0-8100-2150-310100-100-0000	\$174.00	\$2.54	\$176.54
0100-00000-0-1150-1000-310100-500-0000	\$500.00	(\$213.50)	\$286.50
0100-00000-0-1135-1000-310100-500-0000	\$1,413.00	(\$668.09)	\$744.91
0100-74350-0-1172-1000-310100-200-0000	\$963.00	(\$40.47)	\$922.53
0100-76900-0-5760-3140-310100-000-0000	\$0.00	\$1,319.00	\$1,319.00
0100-76900-0-1110-2100-310100-000-0000	\$0.00	\$2,066.00	\$2,066.00
0100-00000-0-1156-1000-310100-300-0000	\$2,299.00	(\$0.22)	\$2,298.78
0100-00000-0-1156-1000-310100-200-0000	\$2,299.00	(\$0.21)	\$2,298.79
0100-33270-0-5760-3140-310100-000-0000	\$2,664.00	\$3.06	\$2,667.06
0100-33100-0-5760-1110-310100-200-0000	\$3,164.00	(\$0.40)	\$3,163.60
0100-03320-0-1187-1000-310100-500-0000	\$3,763.00	(\$0.23)	\$3,762.77
0100-40350-0-1110-2100-310100-100-0000	\$3,763.00	\$414.40	\$4,177.40
0100-65000-0-5760-1120-310100-200-0000	\$4,676.00	(\$42.07)	\$4,633.93
0100-00000-0-1110-2130-310100-100-0000	\$5,331.00	(\$418.83)	\$4,912.17
0100-33100-0-5760-1110-310100-500-0000	\$4,929.00	\$124.10	\$5,053.10
0100-03320-0-1110-2700-310100-300-0000	\$5,255.01	\$0.02	\$5,255.03
0100-03320-0-1110-2700-310100-200-0000	\$5,275.00	\$0.05	\$5,275.05
0100-03320-0-1110-2700-310100-500-0000	\$5,275.06	(\$0.01)	\$5,275.05
0100-65000-0-5760-2700-310100-100-0000	\$5,417.00	(\$82.98)	\$5,334.02
0100-67700-0-1133-1000-310100-200-0000	\$7,904.00	(\$2,340.63)	\$5,563.37
0100-65000-0-5760-1110-310100-500-0000	\$6,079.00	(\$174.83)	\$5,904.17
0100-67700-0-1133-1000-310100-300-0000	\$7,904.00	(\$934.87)	\$6,969.13
0100-00000-0-1160-1000-310100-200-0000	\$7,424.00	(\$0.11)	\$7,423.89

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Fund: 0100 General Fund

FD---RE----Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-00000-0-1160-1000-310100-300-0000	\$7,424.00	(\$0.10)	\$7,423.90
0100-03320-0-1110-1000-310100-500-0000	\$7,548.00	(\$32.33)	\$7,515.67
0100-26000-0-1110-2130-310100-100-0000	\$7,839.00	(\$1.16)	\$7,837.84
0100-00000-0-1156-1000-310100-500-0000	\$10,728.00	(\$0.25)	\$10,727.75
0100-30100-0-1110-1000-310100-300-0000	\$11,172.00	(\$364.73)	\$10,807.27
0100-60190-0-1110-1000-310100-500-0000	\$12,231.00	(\$1,069.10)	\$11,161.90
0100-65000-0-5760-1110-310100-200-0000	\$12,655.00	(\$0.27)	\$12,654.73
0100-76900-0-5760-2700-310100-000-0000	\$0.00	\$13,184.00	\$13,184.00
0100-76900-0-1110-2130-310100-000-0000	\$0.00	\$13,439.00	\$13,439.00
0100-67700-0-1189-1000-310100-500-0000	\$14,024.00	(\$73.60)	\$13,950.40
0100-03320-0-1110-2130-310100-100-0000	\$14,424.00	\$0.08	\$14,424.08
0100-65000-0-5760-1110-310100-300-0000	\$18,418.00	(\$3,873.45)	\$14,544.55
0100-65000-0-5760-1120-310100-300-0000	\$17,730.00	(\$0.41)	\$17,729.59
0100-00000-0-1133-1000-310100-500-0000	\$17,726.00	\$310.37	\$18,036.37
0100-30100-0-1110-1000-310100-200-0000	\$19,153.00	(\$308.43)	\$18,844.57
0100-00000-0-1110-3140-310100-000-0000	\$19,537.00	(\$2.76)	\$19,534.24
0100-76900-0-0000-7150-310100-000-0000	\$0.00	\$19,707.00	\$19,707.00
0100-76900-0-5760-1110-310100-000-0000	\$0.00	\$20,435.00	\$20,435.00
0100-03320-0-5760-2700-310100-000-0000	\$21,669.49	(\$433.93)	\$21,235.56
0100-74350-0-1110-3110-310100-200-0000	\$21,358.00	\$0.28	\$21,358.28
0100-76900-0-1110-3110-310100-000-0000	\$0.00	\$21,563.00	\$21,563.00
0100-76900-0-1110-3140-310100-000-0000	\$0.00	\$21,772.00	\$21,772.00
0100-74350-0-1110-3110-310100-500-0000	\$22,201.00	\$0.19	\$22,201.19
0100-03320-0-1110-1000-310100-300-0000	\$22,861.81	(\$198.31)	\$22,663.50
0100-00000-0-1110-3140-310100-100-0000	\$24,488.00	(\$0.02)	\$24,487.98
0100-76900-0-5760-1120-310100-000-0000	\$0.00	\$31,632.00	\$31,632.00
0100-03320-0-1110-1000-310100-200-0000	\$37,417.19	(\$271.52)	\$37,145.67
0100-00000-0-1160-1000-310100-500-0000	\$39,072.00	(\$363.35)	\$38,708.65
0100-00000-0-0000-7150-310100-100-0000	\$40,535.00	(\$687.79)	\$39,847.21
0100-65000-0-5760-1120-310100-500-0000	\$41,747.00	(\$151.57)	\$41,595.43
0100-00000-0-1110-2700-310100-500-0000	\$49,820.00	(\$0.56)	\$49,819.44
0100-00000-0-1110-2700-310100-200-0000	\$52,457.00	(\$0.19)	\$52,456.81
0100-00000-0-1110-2700-310100-300-0000	\$53,083.00	(\$0.19)	\$53,082.81
0100-76900-0-1110-2700-310100-000-0000	\$0.00	\$85,029.00	\$85,029.00
0100-00000-0-1110-1000-310100-200-0000	\$435,534.00	(\$337,737.91)	\$97,796.09
0100-14000-0-1110-1000-310100-200-0000	\$0.00	\$332,324.36	\$332,324.36
0100-00000-0-1110-1000-310100-500-0000	\$381,898.00	(\$5,930.58)	\$375,967.42
0100-00000-0-1110-1000-310100-300-0000	\$409,696.00	(\$8,962.16)	\$400,733.84
0100-76900-0-1110-1000-310100-000-0000	\$906,176.00	(\$194,865.00)	\$711,311.00
0100-00000-0-1110-1000-320100-300-0000	\$20,047.00	(\$322.77)	\$19,724.23
0100-74350-0-1110-3110-320100-300-0000	\$28,842.00	\$0.21	\$28,842.21
0100-74350-0-1172-3700-320200-200-0000	\$184.00	(\$0.01)	\$183.99
0100-74350-0-5760-1110-320200-027-0000	\$1,027.00	(\$498.02)	\$528.98
0100-42030-0-1187-1000-320200-200-0000	\$866.00	(\$0.68)	\$865.32

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Resolution No. 091626

Fund: 0100 General Fund

FD---RE----Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-42030-0-1187-1000-320200-300-0000	\$866.00	(\$0.68)	\$865.32
0100-65000-0-5760-1120-320200-200-0000	\$1,300.60	\$482.60	\$1,783.20
0100-65000-0-5760-1120-320200-300-0000	\$7,051.05	(\$5,132.90)	\$1,918.15
0100-26000-0-0000-3700-320200-000-0000	\$3,033.00	(\$452.13)	\$2,580.87
0100-00000-0-1110-1000-320200-500-0000	\$1,932.00	\$785.19	\$2,717.19
0100-03320-0-1187-1000-320200-300-0000	\$4,279.00	(\$3.05)	\$4,275.95
0100-03320-0-1187-1000-320200-200-0000	\$4,178.00	\$100.17	\$4,278.17
0100-26000-0-0000-8200-320200-300-0000	\$4,916.00	(\$594.33)	\$4,321.67
0100-00000-0-1110-1000-320200-300-0000	\$3,716.35	\$778.53	\$4,494.88
0100-03320-0-1110-2420-320200-300-0000	\$6,064.00	(\$81.05)	\$5,982.95
0100-03320-0-5760-1110-320200-200-0000	\$6,547.00	(\$192.54)	\$6,354.46
0100-00000-0-1110-1000-320200-100-0000	\$8,112.00	\$1.09	\$8,113.09
0100-00240-0-1110-1000-320200-100-0000	\$8,112.00	\$1.09	\$8,113.09
0100-03320-0-1110-1000-320200-100-0000	\$8,115.00	(\$1.91)	\$8,113.09
0100-26000-0-0000-8200-320200-200-0000	\$10,008.57	(\$1,082.64)	\$8,925.93
0100-00000-0-1110-3140-320200-300-0000	\$11,922.00	(\$175.12)	\$11,746.88
0100-65000-0-5760-1110-320200-200-0000	\$13,058.00	(\$871.28)	\$12,186.72
0100-00000-0-1110-3140-320200-200-0000	\$12,785.00	\$514.89	\$13,299.89
0100-00000-0-1110-3140-320200-500-0000	\$14,404.00	(\$202.45)	\$14,201.55
0100-00000-0-1110-2420-320200-200-0000	\$14,210.67	\$189.92	\$14,400.59
0100-00000-0-1110-1000-320200-200-0000	\$15,000.00	(\$36.04)	\$14,963.96
0100-00000-0-1110-2420-320200-300-0000	\$15,802.00	\$1.78	\$15,803.78
0100-65000-0-5760-1110-320200-500-0000	\$18,650.00	(\$294.30)	\$18,355.70
0100-00000-0-1110-2420-320200-500-0000	\$20,392.32	\$158.43	\$20,550.75
0100-00000-0-1110-2700-320200-300-0000	\$24,332.00	(\$2,717.61)	\$21,614.39
0100-00000-0-0000-7200-320200-100-0000	\$25,430.00	\$0.38	\$25,430.38
0100-00000-0-1110-2700-320200-200-0000	\$26,858.00	(\$922.00)	\$25,936.00
0100-65000-0-5760-1110-320200-300-0000	\$32,915.00	(\$5,792.51)	\$27,122.49
0100-00240-0-1110-2420-320200-999-0000	\$28,039.00	\$0.06	\$28,039.06
0100-00000-0-1110-2700-320200-500-0000	\$29,176.00	(\$257.03)	\$28,918.97
0100-03320-0-1110-1000-320200-500-0000	\$33,081.00	(\$73.31)	\$33,007.69
0100-00000-0-0000-7400-320200-100-0000	\$35,156.00	(\$0.08)	\$35,155.92
0100-03320-0-1110-1000-320200-300-0000	\$36,550.00	(\$1,236.82)	\$35,313.18
0100-81500-0-0000-8400-320200-000-0000	\$44,599.00	(\$1,724.21)	\$42,874.79
0100-03320-0-1110-1000-320200-200-0000	\$42,739.17	\$5,461.43	\$48,200.60
0100-81500-0-0000-8110-320200-000-0000	\$71,056.00	(\$5,059.81)	\$65,996.19
0100-03330-0-0000-3600-320200-000-0000	\$75,657.00	(\$938.26)	\$74,718.74
0100-00000-0-0000-7300-320200-100-0000	\$103,027.00	(\$5,121.27)	\$97,905.73
0100-00000-0-0000-8200-320200-000-0000	\$123,115.95	\$10,694.18	\$133,810.13
0100-33110-1-5760-2700-330100-000-0000	\$1.00	\$5.72	\$6.72
0100-00000-0-1150-1000-330100-300-0000	\$1.00	\$5.84	\$6.84
0100-00000-0-1185-1000-330100-500-0000	\$7.00	\$0.06	\$7.06
0100-00000-0-1175-1000-330100-500-0000	\$7.00	\$0.25	\$7.25
0100-00000-0-1135-1000-330100-200-0000	\$0.00	\$10.15	\$10.15

Pending Budget Revision
Control Number 20260005

ResolutionNo. 091626

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-00000-0-1135-1000-330100-300-0000	\$0.00	\$10.15	\$10.15
0100-30100-0-8100-2150-330100-100-0000	\$13.00	\$0.40	\$13.40
0100-00000-0-1150-1000-330100-500-0000	\$50.00	(\$28.42)	\$21.58
0100-74350-0-1172-2700-330100-200-0000	\$58.00	(\$0.57)	\$57.43
0100-62660-0-1110-1000-330100-500-0000	\$57.62	(\$0.07)	\$57.55
0100-74350-0-1172-1000-330100-200-0000	\$73.00	(\$3.57)	\$69.43
0100-00000-0-1135-1000-330100-500-0000	\$107.00	(\$11.09)	\$95.91
0100-00000-0-1156-1000-330100-200-0000	\$175.00	(\$0.53)	\$174.47
0100-00000-0-1156-1000-330100-300-0000	\$175.00	(\$0.53)	\$174.47
0100-33270-0-5760-3140-330100-000-0000	\$202.00	(\$5.04)	\$196.96
0100-33100-0-5760-1110-330100-200-0000	\$240.00	(\$7.30)	\$232.70
0100-03320-0-1187-1000-330100-500-0000	\$286.00	(\$0.33)	\$285.67
0100-40350-0-1110-2100-330100-100-0000	\$286.00	\$31.26	\$317.26
0100-65000-0-5760-1120-330100-200-0000	\$355.00	(\$3.24)	\$351.76
0100-00000-0-1110-2130-330100-100-0000	\$405.00	(\$32.05)	\$372.95
0100-33100-0-5760-1110-330100-500-0000	\$374.00	\$3.47	\$377.47
0100-03320-0-1110-2700-330100-200-0000	\$400.00	(\$13.85)	\$386.15
0100-03320-0-1110-2700-330100-500-0000	\$400.00	(\$12.64)	\$387.36
0100-65000-0-5760-2700-330100-100-0000	\$411.00	(\$14.54)	\$396.46
0100-03320-0-1110-2700-330100-300-0000	\$399.00	(\$0.04)	\$398.96
0100-67700-0-1133-1000-330100-200-0000	\$600.00	(\$166.15)	\$433.85
0100-65000-0-5760-1110-330100-500-0000	\$462.00	(\$21.01)	\$440.99
0100-03320-0-1110-1000-330100-500-0000	\$573.00	(\$13.28)	\$559.72
0100-00000-0-1160-1000-330100-300-0000	\$564.00	(\$0.38)	\$563.62
0100-00000-0-1160-1000-330100-200-0000	\$564.00	(\$0.36)	\$563.64
0100-26000-0-1110-2130-330100-100-0000	\$595.00	\$0.06	\$595.06
0100-67700-0-1133-1000-330100-300-0000	\$600.00	\$43.87	\$643.87
0100-30100-0-1110-1000-330100-300-0000	\$807.00	(\$4.43)	\$802.57
0100-00000-0-1156-1000-330100-500-0000	\$814.00	\$0.43	\$814.43
0100-60190-0-1110-1000-330100-500-0000	\$928.00	(\$75.76)	\$852.24
0100-65000-0-5760-1110-330100-200-0000	\$961.00	(\$30.06)	\$930.94
0100-03320-0-1110-2130-330100-100-0000	\$1,095.00	\$0.39	\$1,095.39
0100-65000-0-5760-1110-330100-300-0000	\$1,398.00	(\$293.86)	\$1,104.14
0100-67700-0-1189-1000-330100-500-0000	\$1,065.00	\$57.25	\$1,122.25
0100-65000-0-5760-1120-330100-300-0000	\$1,346.00	(\$53.10)	\$1,292.90
0100-00000-0-1133-1000-330100-500-0000	\$1,346.00	\$23.28	\$1,369.28
0100-30100-0-1110-1000-330100-200-0000	\$1,413.00	(\$13.62)	\$1,399.38
0100-00000-0-1110-3140-330100-000-0000	\$1,483.00	(\$34.59)	\$1,448.41
0100-03320-0-5760-2700-330100-000-0000	\$1,645.07	(\$28.09)	\$1,616.98
0100-74350-0-1110-3110-330100-200-0000	\$1,621.00	\$0.41	\$1,621.41
0100-74350-0-1110-3110-330100-500-0000	\$1,685.00	(\$23.51)	\$1,661.49
0100-03320-0-1110-1000-330100-300-0000	\$1,735.33	(\$54.04)	\$1,681.29
0100-00000-0-1110-3140-330100-100-0000	\$1,859.00	(\$13.94)	\$1,845.06
0100-03320-0-1110-1000-330100-200-0000	\$2,840.16	(\$84.54)	\$2,755.62

Resolution No. 091626

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-00000-0-1160-1000-330100-500-0000	\$2,966.00	(\$64.22)	\$2,901.78
0100-65000-0-5760-1120-330100-500-0000	\$3,169.00	(\$56.26)	\$3,112.74
0100-00000-0-0000-7150-330100-100-0000	\$3,077.00	\$50.76	\$3,127.76
0100-00000-0-1110-2700-330100-500-0000	\$3,782.00	(\$74.86)	\$3,707.14
0100-00000-0-1110-2700-330100-200-0000	\$3,982.00	(\$70.82)	\$3,911.18
0100-00000-0-1110-2700-330100-300-0000	\$4,030.00	(\$12.34)	\$4,017.66
0100-74350-0-1110-3110-330100-300-0000	\$8,230.00	(\$0.13)	\$8,229.87
0100-00000-0-1110-1000-330100-500-0000	\$28,992.00	\$407.67	\$29,399.67
0100-00000-0-1110-1000-330100-200-0000	\$33,064.00	\$1,232.13	\$34,296.13
0100-00000-0-1110-1000-330100-300-0000	\$32,187.00	\$5,534.42	\$37,721.42
0100-74350-0-1172-3700-330200-200-0000	\$52.00	\$0.50	\$52.50
0100-74350-0-5760-1110-330200-027-0000	\$290.00	(\$139.06)	\$150.94
0100-42030-0-1187-1000-330200-200-0000	\$247.00	(\$0.01)	\$246.99
0100-42030-0-1187-1000-330200-300-0000	\$247.00	(\$0.01)	\$246.99
0100-65000-0-5760-1120-330200-200-0000	\$371.00	\$296.38	\$667.38
0100-00000-0-0000-7110-330200-000-0000	\$925.00	(\$248.73)	\$676.27
0100-26000-0-0000-3700-330200-000-0000	\$865.00	(\$128.54)	\$736.46
0100-03320-0-1187-1000-330200-300-0000	\$1,221.00	(\$0.91)	\$1,220.09
0100-03320-0-1187-1000-330200-200-0000	\$1,192.00	\$28.76	\$1,220.76
0100-00000-0-1110-1000-330200-500-0000	\$1,244.00	\$24.96	\$1,268.96
0100-26000-0-0000-8200-330200-300-0000	\$1,403.00	(\$107.54)	\$1,295.46
0100-03320-0-1110-2420-330200-300-0000	\$1,730.00	(\$22.76)	\$1,707.24
0100-03320-0-5760-1110-330200-200-0000	\$1,868.00	(\$54.78)	\$1,813.22
0100-65000-0-5760-1120-330200-300-0000	\$2,428.64	(\$555.22)	\$1,873.42
0100-00240-0-1110-1000-330200-100-0000	\$2,315.00	(\$22.47)	\$2,292.53
0100-03320-0-1110-1000-330200-100-0000	\$2,315.00	(\$22.47)	\$2,292.53
0100-00000-0-1110-1000-330200-100-0000	\$2,315.00	(\$22.22)	\$2,292.78
0100-26000-0-0000-8200-330200-200-0000	\$2,856.00	(\$268.79)	\$2,587.21
0100-00000-0-1110-3140-330200-300-0000	\$3,402.00	(\$50.13)	\$3,351.87
0100-65000-0-5760-1110-330200-200-0000	\$3,726.00	(\$146.99)	\$3,579.01
0100-00000-0-1110-3140-330200-200-0000	\$3,648.00	\$235.21	\$3,883.21
0100-00000-0-1110-3140-330200-500-0000	\$4,110.00	(\$62.72)	\$4,047.28
0100-00000-0-1110-2420-330200-200-0000	\$4,054.89	\$87.37	\$4,142.26
0100-00000-0-1110-2420-330200-300-0000	\$4,509.00	\$36.69	\$4,545.69
0100-65000-0-5760-1110-330200-500-0000	\$5,322.00	(\$69.96)	\$5,252.04
0100-00000-0-1110-1000-330200-300-0000	\$4,536.08	\$729.17	\$5,265.25
0100-00000-0-1110-2420-330200-500-0000	\$5,818.77	\$81.49	\$5,900.26
0100-00000-0-1110-2700-330200-300-0000	\$6,943.00	(\$718.80)	\$6,224.20
0100-00000-0-1110-2700-330200-200-0000	\$7,664.00	(\$417.71)	\$7,246.29
0100-00000-0-0000-7200-330200-100-0000	\$7,256.00	\$0.37	\$7,256.37
0100-00000-0-1110-1000-330200-200-0000	\$8,800.00	(\$1,182.02)	\$7,617.98
0100-65000-0-5760-1110-330200-300-0000	\$9,392.00	(\$1,578.26)	\$7,813.74
0100-00240-0-1110-2420-330200-999-0000	\$8,001.00	\$17.30	\$8,018.30
0100-00000-0-1110-2700-330200-500-0000	\$8,325.00	(\$72.91)	\$8,252.09

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Fund: 0100 General Fund

FD---RE----Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-00000-0-0000-7400-330200-100-0000	\$10,031.00	\$37.20	\$10,068.20
0100-81500-0-0000-8400-330200-000-0000	\$12,726.00	(\$447.15)	\$12,278.85
0100-03320-0-1110-1000-330200-500-0000	\$13,780.00	(\$343.15)	\$13,436.85
0100-03320-0-1110-1000-330200-200-0000	\$16,734.33	(\$386.50)	\$16,347.83
0100-81500-0-0000-8110-330200-000-0000	\$20,811.00	(\$2,253.93)	\$18,557.07
0100-03320-0-1110-1000-330200-300-0000	\$22,806.00	(\$4,031.59)	\$18,774.41
0100-03330-0-0000-3600-330200-000-0000	\$21,588.00	\$2,057.85	\$23,645.85
0100-00000-0-0000-7300-330200-100-0000	\$29,398.00	(\$1,454.09)	\$27,943.91
0100-00000-0-0000-8200-330200-000-0000	\$38,684.51	\$3,486.09	\$42,170.60
0100-33110-1-5760-2700-340100-000-0000	\$0.00	\$52.80	\$52.80
0100-30100-0-8100-2150-340100-100-0000	\$103.81	(\$0.01)	\$103.80
0100-33270-0-5760-3140-340100-000-0000	\$1,925.53	(\$3.53)	\$1,922.00
0100-40350-0-1110-2100-340100-100-0000	\$1,915.00	\$208.36	\$2,123.36
0100-00000-0-1110-2130-340100-100-0000	\$2,715.00	(\$424.21)	\$2,290.79
0100-00000-0-1156-1000-340100-300-0000	\$2,406.92	(\$14.39)	\$2,392.53
0100-00000-0-1156-1000-340100-200-0000	\$2,406.92	(\$14.38)	\$2,392.54
0100-03320-0-1187-1000-340100-500-0000	\$2,727.84	(\$103.52)	\$2,624.32
0100-03320-0-1110-2700-340100-300-0000	\$3,090.29	\$0.01	\$3,090.30
0100-65000-0-5760-2700-340100-100-0000	\$3,194.10	(\$19.04)	\$3,175.06
0100-03320-0-1110-2700-340100-200-0000	\$3,194.10	(\$12.70)	\$3,181.40
0100-03320-0-1110-2700-340100-500-0000	\$3,194.10	(\$12.70)	\$3,181.40
0100-33100-0-5760-1110-340100-200-0000	\$3,209.22	(\$5.57)	\$3,203.65
0100-65000-0-5760-1120-340100-200-0000	\$4,011.53	(\$313.57)	\$3,697.96
0100-26000-0-1110-2130-340100-100-0000	\$3,993.00	(\$87.52)	\$3,905.48
0100-33100-0-5760-1110-340100-500-0000	\$4,813.83	(\$304.59)	\$4,509.24
0100-03320-0-1110-1000-340100-500-0000	\$5,455.67	(\$103.77)	\$5,351.90
0100-65000-0-5760-1110-340100-500-0000	\$5,937.06	\$295.14	\$6,232.20
0100-03320-0-1110-2130-340100-100-0000	\$7,346.00	(\$43.77)	\$7,302.23
0100-30100-0-1110-1000-340100-300-0000	\$7,541.67	(\$152.63)	\$7,389.04
0100-00000-0-1160-1000-340100-300-0000	\$8,023.05	(\$8.02)	\$8,015.03
0100-00000-0-1160-1000-340100-200-0000	\$8,023.05	(\$7.90)	\$8,015.15
0100-00000-0-1156-1000-340100-500-0000	\$11,232.27	(\$67.23)	\$11,165.04
0100-60190-0-1110-1000-340100-500-0000	\$16,046.10	(\$3,960.55)	\$12,085.55
0100-65000-0-5760-1110-340100-200-0000	\$12,836.88	(\$22.21)	\$12,814.67
0100-03320-0-5760-2700-340100-000-0000	\$12,776.40	\$178.71	\$12,955.11
0100-30100-0-1110-1000-340100-200-0000	\$13,157.80	\$282.61	\$13,440.41
0100-00000-0-1110-3140-340100-000-0000	\$14,120.57	(\$25.97)	\$14,094.60
0100-74350-0-1110-3110-340100-500-0000	\$16,046.10	(\$1,064.93)	\$14,981.17
0100-00000-0-0000-7150-340100-100-0000	\$16,046.10	(\$1,017.97)	\$15,028.13
0100-67700-0-1189-1000-340100-500-0000	\$16,046.10	(\$933.90)	\$15,112.20
0100-03320-0-1110-1000-340100-300-0000	\$16,527.48	(\$867.95)	\$15,659.53
0100-65000-0-5760-1120-340100-300-0000	\$16,046.10	(\$384.58)	\$15,661.52
0100-74350-0-1110-3110-340100-300-0000	\$16,046.10	(\$96.00)	\$15,950.10
0100-65000-0-5760-1110-340100-300-0000	\$16,046.10	(\$96.00)	\$15,950.10

Pending Budget Revision
Control Number 20260005

ResolutionNo. 091626

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-00000-0-1133-1000-340100-500-0000	\$16,046.10	(\$96.00)	\$15,950.10
0100-00000-0-1110-3140-340100-100-0000	\$16,046.10	(\$18.84)	\$16,027.26
0100-74350-0-1110-3110-340100-200-0000	\$16,046.10	(\$14.01)	\$16,032.09
0100-03320-0-1110-1000-340100-200-0000	\$26,957.45	(\$355.45)	\$26,602.00
0100-00000-0-1110-2700-340100-200-0000	\$28,746.90	(\$91.12)	\$28,655.78
0100-00000-0-1110-2700-340100-500-0000	\$28,746.90	(\$91.10)	\$28,655.80
0100-00000-0-1110-2700-340100-300-0000	\$28,746.90	(\$38.38)	\$28,708.52
0100-65000-0-5760-1120-340100-500-0000	\$33,375.89	(\$2,018.14)	\$31,357.75
0100-00000-0-1160-1000-340100-500-0000	\$32,092.20	(\$125.50)	\$31,966.70
0100-00000-0-1110-1000-340100-500-0000	\$280,646.00	\$685.88	\$281,331.88
0100-00000-0-1110-1000-340100-200-0000	\$336,968.10	(\$3,437.43)	\$333,530.67
0100-00000-0-1110-1000-340100-300-0000	\$369,060.30	(\$4,999.38)	\$364,060.92
0100-00000-0-1110-2420-340200-300-0000	\$3,029.10	(\$36.09)	\$2,993.01
0100-00000-0-1110-2420-340200-200-0000	\$3,029.10	(\$36.06)	\$2,993.04
0100-26000-0-0000-8200-340200-300-0000	\$4,439.36	(\$466.13)	\$3,973.23
0100-03320-0-1110-1000-340200-100-0000	\$4,774.45	(\$76.71)	\$4,697.74
0100-00240-0-1110-1000-340200-100-0000	\$4,773.02	(\$75.16)	\$4,697.86
0100-00000-0-1110-1000-340200-100-0000	\$4,773.02	(\$75.16)	\$4,697.86
0100-00000-0-1110-2420-340200-500-0000	\$10,189.35	(\$185.39)	\$10,003.96
0100-00000-0-1110-2700-340200-300-0000	\$8,500.00	\$1,728.97	\$10,228.97
0100-00240-0-1110-2420-340200-999-0000	\$11,179.00	(\$44.29)	\$11,134.71
0100-00000-0-1110-2700-340200-500-0000	\$14,320.50	(\$227.04)	\$14,093.46
0100-00000-0-1110-2700-340200-200-0000	\$14,320.50	(\$136.96)	\$14,183.54
0100-00000-0-0000-7200-340200-100-0000	\$18,834.60	(\$155.62)	\$18,678.98
0100-03330-0-0000-3600-340200-000-0000	\$29,157.44	\$270.31	\$29,427.75
0100-81500-0-0000-8400-340200-000-0000	\$42,961.50	(\$634.01)	\$42,327.49
0100-81500-0-0000-8110-340200-000-0000	\$54,580.18	(\$5,181.08)	\$49,399.10
0100-00000-0-0000-7300-340200-100-0000	\$63,882.00	\$219.58	\$64,101.58
0100-00000-0-0000-8200-340200-000-0000	\$101,289.53	\$1,092.13	\$102,381.66
0100-00000-0-0000-7100-350100-100-0000	\$10.00	(\$11.56)	(\$1.56)
0100-00000-0-1110-1000-350100-000-0000	\$100.00	(\$100.00)	\$0.00
0100-00000-0-1175-1000-350100-500-0000	\$1.00	(\$0.78)	\$0.22
0100-00000-0-1185-1000-350100-500-0000	\$1.00	(\$0.78)	\$0.22
0100-33110-1-5760-2700-350100-000-0000	\$1.00	(\$0.77)	\$0.23
0100-00000-0-1150-1000-350100-300-0000	\$1.00	(\$0.76)	\$0.24
0100-00000-0-1135-1000-350100-200-0000	\$0.00	\$0.35	\$0.35
0100-00000-0-1135-1000-350100-300-0000	\$0.00	\$0.35	\$0.35
0100-30100-0-8100-2150-350100-100-0000	\$1.00	(\$0.56)	\$0.44
0100-00000-0-1150-1000-350100-500-0000	\$1.00	(\$0.25)	\$0.75
0100-74350-0-1172-1000-350100-200-0000	\$3.00	(\$0.58)	\$2.42
0100-00000-0-1135-1000-350100-500-0000	\$4.00	(\$0.69)	\$3.31
0100-00000-0-1156-1000-350100-200-0000	\$6.00	\$0.05	\$6.05
0100-00000-0-1156-1000-350100-300-0000	\$6.00	\$0.05	\$6.05
0100-33270-0-5760-3140-350100-000-0000	\$7.00	\$0.04	\$7.04

Pending Budget Revision
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ResolutionNo. 091626

Fund: 0100 General Fund

FD---RE----Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-33100-0-5760-1110-350100-200-0000	\$8.00	\$0.26	\$8.26
0100-03320-0-1187-1000-350100-500-0000	\$10.00	(\$0.11)	\$9.89
0100-40350-0-1110-2100-350100-100-0000	\$10.00	\$0.98	\$10.98
0100-65000-0-5760-1120-350100-200-0000	\$12.00	\$0.10	\$12.10
0100-00000-0-1110-2130-350100-100-0000	\$14.00	(\$1.14)	\$12.86
0100-33100-0-5760-1110-350100-500-0000	\$13.00	\$0.28	\$13.28
0100-03320-0-1110-2700-350100-300-0000	\$14.00	(\$0.25)	\$13.75
0100-03320-0-1110-2700-350100-500-0000	\$13.50	\$0.25	\$13.75
0100-03320-0-1110-2700-350100-200-0000	\$14.00	(\$0.25)	\$13.75
0100-65000-0-5760-2700-350100-100-0000	\$14.00	(\$0.05)	\$13.95
0100-67700-0-1133-1000-350100-200-0000	\$21.00	(\$6.36)	\$14.64
0100-65000-0-5760-1110-350100-500-0000	\$16.00	(\$0.60)	\$15.40
0100-67700-0-1133-1000-350100-300-0000	\$21.00	(\$1.98)	\$19.02
0100-00000-0-1160-1000-350100-200-0000	\$19.00	\$0.47	\$19.47
0100-00000-0-1160-1000-350100-300-0000	\$19.00	\$0.47	\$19.47
0100-03320-0-1110-1000-350100-500-0000	\$20.00	(\$0.32)	\$19.68
0100-26000-0-1110-2130-350100-100-0000	\$21.00	(\$0.34)	\$20.66
0100-00000-0-1156-1000-350100-500-0000	\$28.00	\$0.06	\$28.06
0100-30100-0-1110-1000-350100-300-0000	\$28.00	\$0.28	\$28.28
0100-60190-0-1110-1000-350100-500-0000	\$32.00	(\$2.54)	\$29.46
0100-65000-0-5760-1110-350100-200-0000	\$33.00	\$0.11	\$33.11
0100-67700-0-1189-1000-350100-500-0000	\$37.00	\$0.02	\$37.02
0100-03320-0-1110-2130-350100-100-0000	\$38.00	(\$0.16)	\$37.84
0100-65000-0-5760-1110-350100-300-0000	\$48.00	(\$9.94)	\$38.06
0100-65000-0-5760-1120-350100-300-0000	\$46.00	\$0.44	\$46.44
0100-00000-0-1133-1000-350100-500-0000	\$46.00	\$1.20	\$47.20
0100-30100-0-1110-1000-350100-200-0000	\$49.00	\$0.25	\$49.25
0100-00000-0-1110-3140-350100-000-0000	\$51.00	\$0.37	\$51.37
0100-74350-0-1110-3110-350100-300-0000	\$54.00	(\$0.20)	\$53.80
0100-74350-0-1110-3110-350100-200-0000	\$56.00	(\$0.11)	\$55.89
0100-03320-0-5760-2700-350100-000-0000	\$57.00	(\$0.13)	\$56.87
0100-74350-0-1110-3110-350100-500-0000	\$58.00	\$0.19	\$58.19
0100-03320-0-1110-1000-350100-300-0000	\$59.91	(\$0.67)	\$59.24
0100-00000-0-1110-3140-350100-100-0000	\$64.00	\$0.35	\$64.35
0100-03320-0-1110-1000-350100-200-0000	\$98.21	(\$1.23)	\$96.98
0100-00000-0-1160-1000-350100-500-0000	\$102.00	(\$0.70)	\$101.30
0100-00000-0-0000-7150-350100-100-0000	\$106.00	\$2.84	\$108.84
0100-65000-0-5760-1120-350100-500-0000	\$109.00	(\$0.07)	\$108.93
0100-00000-0-1110-2700-350100-500-0000	\$130.00	\$0.88	\$130.88
0100-00000-0-1110-2700-350100-200-0000	\$137.00	\$0.72	\$137.72
0100-00000-0-1110-2700-350100-300-0000	\$139.00	\$0.38	\$139.38
0100-00000-0-1110-1000-350100-500-0000	\$1,000.00	\$0.96	\$1,000.96
0100-00000-0-1110-1000-350100-300-0000	\$1,110.00	(\$6.03)	\$1,103.97
0100-00000-0-1110-1000-350100-200-0000	\$1,140.00	\$2.70	\$1,142.70

ResolutionNo. 091626

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-00000-0-0000-7110-350200-000-0000	\$6.00	(\$6.00)	\$0.00
0100-74350-0-1172-3700-350200-200-0000	\$0.00	\$0.35	\$0.35
0100-74350-0-5760-1110-350200-027-0000	\$2.00	(\$1.02)	\$0.98
0100-42030-0-1187-1000-350200-200-0000	\$2.00	(\$0.38)	\$1.62
0100-42030-0-1187-1000-350200-300-0000	\$2.00	(\$0.38)	\$1.62
0100-65000-0-5760-1120-350200-200-0000	\$2.00	\$2.36	\$4.36
0100-26000-0-0000-3700-350200-000-0000	\$6.00	(\$1.18)	\$4.82
0100-03320-0-1187-1000-350200-200-0000	\$8.00	(\$0.03)	\$7.97
0100-03320-0-1187-1000-350200-300-0000	\$8.00	\$0.02	\$8.02
0100-00000-0-1110-1000-350200-500-0000	\$8.00	\$0.28	\$8.28
0100-26000-0-0000-8200-350200-300-0000	\$9.00	(\$0.55)	\$8.45
0100-03320-0-1110-2420-350200-300-0000	\$11.00	\$0.06	\$11.06
0100-03320-0-5760-1110-350200-200-0000	\$12.00	(\$0.18)	\$11.82
0100-65000-0-5760-1120-350200-300-0000	\$16.00	(\$3.62)	\$12.38
0100-00000-0-1110-1000-350200-100-0000	\$15.00	\$0.11	\$15.11
0100-00240-0-1110-1000-350200-100-0000	\$15.00	\$0.11	\$15.11
0100-03320-0-1110-1000-350200-100-0000	\$15.00	\$0.11	\$15.11
0100-26000-0-0000-8200-350200-200-0000	\$19.00	(\$2.09)	\$16.91
0100-00000-0-1110-3140-350200-300-0000	\$22.00	(\$0.09)	\$21.91
0100-65000-0-5760-1110-350200-200-0000	\$24.00	(\$0.51)	\$23.49
0100-00000-0-1110-3140-350200-200-0000	\$24.00	\$1.93	\$25.93
0100-00000-0-1110-3140-350200-500-0000	\$27.00	(\$0.22)	\$26.78
0100-00000-0-1110-2420-350200-200-0000	\$27.00	\$0.17	\$27.17
0100-00000-0-1110-2420-350200-300-0000	\$29.47	\$0.44	\$29.91
0100-65000-0-5760-1110-350200-500-0000	\$35.00	(\$0.75)	\$34.25
0100-00000-0-1110-1000-350200-300-0000	\$56.00	(\$21.67)	\$34.33
0100-00000-0-1110-2420-350200-500-0000	\$38.00	\$0.64	\$38.64
0100-00000-0-1110-2700-350200-300-0000	\$45.00	(\$3.12)	\$41.88
0100-00000-0-0000-7200-350200-100-0000	\$47.00	\$0.34	\$47.34
0100-00000-0-1110-1000-350200-200-0000	\$58.00	(\$8.46)	\$49.54
0100-00000-0-1110-2700-350200-200-0000	\$50.00	\$0.74	\$50.74
0100-00000-0-1110-2700-350200-500-0000	\$54.00	(\$0.02)	\$53.98
0100-00000-0-0000-7400-350200-100-0000	\$66.00	(\$0.23)	\$65.77
0100-81500-0-0000-8400-350200-000-0000	\$83.00	(\$2.39)	\$80.61
0100-03320-0-1110-1000-350200-500-0000	\$90.00	(\$2.38)	\$87.62
0100-03320-0-1110-1000-350200-200-0000	\$109.37	(\$2.66)	\$106.71
0100-03320-0-1110-1000-350200-300-0000	\$149.00	(\$26.63)	\$122.37
0100-81500-0-0000-8110-350200-000-0000	\$137.00	(\$13.16)	\$123.84
0100-03330-0-0000-3600-350200-000-0000	\$141.00	\$16.11	\$157.11
0100-00000-0-0000-7300-350200-100-0000	\$192.00	(\$2.33)	\$189.67
0100-00000-0-0000-8200-350200-000-0000	\$253.00	\$25.48	\$278.48
0100-33110-1-5760-2700-360100-000-0000	\$1.00	\$7.35	\$8.35
0100-00000-0-1150-1000-360100-300-0000	\$1.00	\$7.64	\$8.64
0100-00000-0-1175-1000-360100-500-0000	\$9.00	\$0.02	\$9.02

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Fund: 0100 General Fund

FD---RE----Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-00000-0-1185-1000-360100-500-0000	\$9.00	\$0.02	\$9.02
0100-00000-0-1135-1000-360100-200-0000	\$0.00	\$12.61	\$12.61
0100-00000-0-1135-1000-360100-300-0000	\$0.00	\$12.61	\$12.61
0100-30100-0-8100-2150-360100-100-0000	\$16.00	\$0.71	\$16.71
0100-00000-0-1150-1000-360100-500-0000	\$50.00	(\$22.99)	\$27.01
0100-74350-0-1172-2700-360100-200-0000	\$81.00	(\$8.96)	\$72.04
0100-74350-0-1172-1000-360100-200-0000	\$102.00	(\$15.01)	\$86.99
0100-00000-0-1135-1000-360100-500-0000	\$149.00	(\$28.35)	\$120.65
0100-00000-0-1156-1000-360100-200-0000	\$217.00	(\$0.30)	\$216.70
0100-00000-0-1156-1000-360100-300-0000	\$217.00	(\$0.30)	\$216.70
0100-33270-0-5760-3140-360100-000-0000	\$251.00	\$0.48	\$251.48
0100-33100-0-5760-1110-360100-200-0000	\$298.00	\$0.22	\$298.22
0100-03320-0-1187-1000-360100-500-0000	\$355.00	(\$0.24)	\$354.76
0100-40350-0-1110-2100-360100-100-0000	\$355.00	\$39.93	\$394.93
0100-65000-0-5760-1120-360100-200-0000	\$441.00	(\$4.09)	\$436.91
0100-00000-0-1110-2130-360100-100-0000	\$503.00	(\$38.67)	\$464.33
0100-33100-0-5760-1110-360100-500-0000	\$465.00	\$11.45	\$476.45
0100-03320-0-1110-2700-360100-300-0000	\$496.00	(\$0.46)	\$495.54
0100-03320-0-1110-2700-360100-200-0000	\$497.40	\$0.02	\$497.42
0100-03320-0-1110-2700-360100-500-0000	\$497.40	\$0.02	\$497.42
0100-65000-0-5760-2700-360100-100-0000	\$511.00	(\$7.88)	\$503.12
0100-67700-0-1133-1000-360100-200-0000	\$745.00	(\$217.73)	\$527.27
0100-65000-0-5760-1110-360100-500-0000	\$573.00	(\$16.29)	\$556.71
0100-67700-0-1133-1000-360100-300-0000	\$745.00	(\$60.86)	\$684.14
0100-00000-0-1160-1000-360100-200-0000	\$700.00	\$0.03	\$700.03
0100-00000-0-1160-1000-360100-300-0000	\$700.00	\$0.03	\$700.03
0100-03320-0-1110-1000-360100-500-0000	\$712.00	(\$3.18)	\$708.82
0100-26000-0-1110-2130-360100-100-0000	\$739.00	\$1.92	\$740.92
0100-00000-0-1156-1000-360100-500-0000	\$1,012.00	(\$0.44)	\$1,011.56
0100-30100-0-1110-1000-360100-300-0000	\$1,003.00	\$16.10	\$1,019.10
0100-60190-0-1110-1000-360100-500-0000	\$1,153.00	(\$93.48)	\$1,059.52
0100-65000-0-5760-1110-360100-200-0000	\$1,193.00	\$0.28	\$1,193.28
0100-67700-0-1189-1000-360100-500-0000	\$1,322.00	\$8.32	\$1,330.32
0100-03320-0-1110-2130-360100-100-0000	\$1,360.00	\$3.68	\$1,363.68
0100-65000-0-5760-1110-360100-300-0000	\$1,737.00	(\$365.60)	\$1,371.40
0100-65000-0-5760-1120-360100-300-0000	\$1,672.00	(\$0.22)	\$1,671.78
0100-00000-0-1133-1000-360100-500-0000	\$1,671.00	\$29.71	\$1,700.71
0100-30100-0-1110-1000-360100-200-0000	\$1,755.00	\$22.01	\$1,777.01
0100-00000-0-1110-3140-360100-000-0000	\$1,842.00	\$7.88	\$1,849.88
0100-74350-0-1110-3110-360100-300-0000	\$1,938.00	(\$0.45)	\$1,937.55
0100-74350-0-1110-3110-360100-200-0000	\$2,014.00	(\$0.02)	\$2,013.98
0100-03320-0-5760-2700-360100-000-0000	\$2,043.00	\$8.17	\$2,051.17
0100-74350-0-1110-3110-360100-500-0000	\$2,093.00	\$0.52	\$2,093.52
0100-03320-0-1110-1000-360100-300-0000	\$2,155.66	(\$18.65)	\$2,137.01

ResolutionNo. 091626

Fund: 0100 General Fund

FD---RE----Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-00000-0-1110-3140-360100-100-0000	\$2,309.00	\$7.93	\$2,316.93
0100-03320-0-1110-1000-360100-200-0000	\$3,528.62	(\$25.97)	\$3,502.65
0100-00000-0-1160-1000-360100-500-0000	\$3,684.00	(\$33.95)	\$3,650.05
0100-00000-0-0000-7150-360100-100-0000	\$3,822.00	\$99.49	\$3,921.49
0100-65000-0-5760-1120-360100-500-0000	\$3,937.00	(\$14.78)	\$3,922.22
0100-00000-0-1110-2700-360100-500-0000	\$4,698.00	\$15.49	\$4,713.49
0100-00000-0-1110-2700-360100-200-0000	\$4,946.00	\$16.20	\$4,962.20
0100-00000-0-1110-2700-360100-300-0000	\$5,005.00	\$16.17	\$5,021.17
0100-00000-0-1110-1000-360100-500-0000	\$36,010.37	(\$4.25)	\$36,006.12
0100-00000-0-1110-1000-360100-300-0000	\$39,979.00	(\$244.05)	\$39,734.95
0100-00000-0-1110-1000-360100-200-0000	\$41,068.00	\$45.74	\$41,113.74
0100-74350-0-1172-3700-360200-200-0000	\$14.00	(\$1.64)	\$12.36
0100-74350-0-5760-1110-360200-027-0000	\$77.00	(\$41.46)	\$35.54
0100-42030-0-1187-1000-360200-200-0000	\$58.00	\$0.17	\$58.17
0100-42030-0-1187-1000-360200-300-0000	\$58.00	\$0.17	\$58.17
0100-65000-0-5760-1120-360200-200-0000	\$88.00	\$69.12	\$157.12
0100-00000-0-0000-7110-360200-000-0000	\$153.00	\$6.13	\$159.13
0100-26000-0-0000-3700-360200-000-0000	\$204.00	(\$30.63)	\$173.37
0100-03320-0-1187-1000-360200-300-0000	\$287.00	\$0.27	\$287.27
0100-03320-0-1187-1000-360200-200-0000	\$281.00	\$6.38	\$287.38
0100-00000-0-1110-1000-360200-500-0000	\$293.00	\$5.81	\$298.81
0100-26000-0-0000-8200-360200-300-0000	\$330.00	(\$25.00)	\$305.00
0100-03320-0-1110-2420-360200-300-0000	\$407.00	(\$5.02)	\$401.98
0100-03320-0-5760-1110-360200-200-0000	\$440.00	(\$13.18)	\$426.82
0100-65000-0-5760-1120-360200-300-0000	\$572.00	(\$130.98)	\$441.02
0100-00240-0-1110-1000-360200-100-0000	\$545.00	\$0.97	\$545.97
0100-03320-0-1110-1000-360200-100-0000	\$545.00	\$0.97	\$545.97
0100-00000-0-1110-1000-360200-100-0000	\$545.00	\$1.03	\$546.03
0100-26000-0-0000-8200-360200-200-0000	\$672.00	(\$62.95)	\$609.05
0100-00000-0-1110-3140-360200-300-0000	\$801.00	(\$11.88)	\$789.12
0100-65000-0-5760-1110-360200-200-0000	\$877.00	(\$32.99)	\$844.01
0100-00000-0-1110-3140-360200-200-0000	\$859.00	\$76.39	\$935.39
0100-00000-0-1110-3140-360200-500-0000	\$968.00	(\$1.28)	\$966.72
0100-00000-0-1110-2420-360200-200-0000	\$955.00	\$27.06	\$982.06
0100-00000-0-1110-2420-360200-300-0000	\$1,062.00	\$14.93	\$1,076.93
0100-65000-0-5760-1110-360200-500-0000	\$1,253.00	(\$16.61)	\$1,236.39
0100-00000-0-1110-1000-360200-300-0000	\$1,250.00	(\$10.34)	\$1,239.66
0100-00000-0-1110-2420-360200-500-0000	\$1,370.00	\$26.00	\$1,396.00
0100-00000-0-1110-2700-360200-300-0000	\$1,634.00	(\$123.90)	\$1,510.10
0100-00000-0-0000-7200-360200-100-0000	\$1,708.00	\$0.36	\$1,708.36
0100-00000-0-1110-1000-360200-200-0000	\$2,072.00	(\$278.54)	\$1,793.46
0100-00000-0-1110-2700-360200-200-0000	\$1,804.00	\$27.66	\$1,831.66
0100-65000-0-5760-1110-360200-300-0000	\$2,211.00	(\$371.63)	\$1,839.37
0100-00240-0-1110-2420-360200-999-0000	\$1,884.00	\$51.83	\$1,935.83

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-00000-0-1110-2700-360200-500-0000	\$1,960.00	(\$17.22)	\$1,942.78
0100-00000-0-0000-7400-360200-100-0000	\$2,362.00	\$8.25	\$2,370.25
0100-81500-0-0000-8400-360200-000-0000	\$2,996.00	(\$90.44)	\$2,905.56
0100-03320-0-1110-1000-360200-500-0000	\$3,244.00	(\$80.53)	\$3,163.47
0100-03320-0-1110-1000-360200-200-0000	\$3,940.00	(\$91.46)	\$3,848.54
0100-03320-0-1110-1000-360200-300-0000	\$5,369.00	(\$949.10)	\$4,419.90
0100-81500-0-0000-8110-360200-000-0000	\$4,899.00	(\$434.69)	\$4,464.31
0100-03330-0-0000-3600-360200-000-0000	\$5,100.00	\$553.92	\$5,653.92
0100-00000-0-0000-7300-360200-100-0000	\$6,921.00	(\$88.03)	\$6,832.97
0100-00000-0-0000-8200-360200-000-0000	\$9,107.29	\$919.84	\$10,027.13
0100-00000-0-1110-1000-370100-004-0000	\$4,166.67	(\$0.02)	\$4,166.65
0100-00000-0-1110-1000-370100-028-0000	\$8,624.85	(\$0.60)	\$8,624.25
0100-00000-0-1110-1000-370100-008-0000	\$8,624.85	\$0.03	\$8,624.88
0100-00000-0-1110-1000-370100-005-0000	\$10,000.00	(\$0.04)	\$9,999.96
0100-00000-0-1110-1000-370100-009-0000	\$10,000.00	(\$0.04)	\$9,999.96
0100-00000-0-0000-7300-370200-019-0000	\$8,624.00	\$0.04	\$8,624.04
0100-00000-0-1110-2420-370200-002-0000	\$8,624.00	\$0.04	\$8,624.04
0100-67620-0-1110-1000-410000-500-0000	\$231,000.00	(\$20,162.75)	\$210,837.25
0100-63000-0-1110-1000-411000-500-0000	\$3,259.90	(\$948.01)	\$2,311.89
0100-63000-0-1110-1000-420000-100-0000	\$1.00	(\$1.00)	\$0.00
0100-11000-0-1110-1000-430000-258-0000	\$500.00	(\$5.84)	\$494.16
0100-11000-0-1110-1000-430000-333-0000	\$500.00	(\$5.55)	\$494.45
0100-11000-0-1110-1000-430000-305-0000	\$498.61	(\$2.23)	\$496.38
0100-11000-0-1110-1000-430000-584-0000	\$500.00	(\$3.59)	\$496.41
0100-11000-0-1110-1000-430000-316-0000	\$500.00	(\$3.45)	\$496.55
0100-67620-0-1110-1000-420000-500-0000	\$0.00	\$3,439.10	\$3,439.10
0100-67620-0-1110-1000-420000-300-0000	\$25,000.00	\$793.55	\$25,793.55
0100-67620-0-1110-1000-420000-200-0000	\$25,000.00	\$1,293.55	\$26,293.55
0100-63000-0-1110-1000-420000-200-0000	\$61,184.71	\$1,853.18	\$63,037.89
0100-11000-0-1110-1000-430000-399-0000	\$5,000.00	(\$5,000.00)	\$0.00
0100-00380-0-1156-1000-430000-500-0000	\$1.00	(\$1.00)	\$0.00
0100-00380-0-1110-1000-430000-398-0000	\$1,325.35	(\$1,325.35)	\$0.00
0100-65000-0-5760-1110-430000-200-0000	\$50.00	(\$50.00)	\$0.00
0100-65000-0-5760-1110-430000-500-0000	\$50.00	(\$50.00)	\$0.00
0100-11000-0-0000-7100-430000-100-0000	\$150.00	(\$150.00)	\$0.00
0100-11000-0-1110-3140-430000-000-0000	\$200.00	(\$200.00)	\$0.00
0100-74350-0-1110-3110-430000-500-0000	\$200.00	(\$200.00)	\$0.00
0100-00240-0-0000-3700-430000-500-1138	\$225.00	(\$225.00)	\$0.00
0100-42030-0-1187-2495-430000-200-0000	\$200.00	(\$200.00)	\$0.00
0100-00240-0-1110-2130-430000-100-0000	\$250.00	(\$250.00)	\$0.00
0100-03320-0-1110-2420-430000-300-0000	\$250.00	(\$250.00)	\$0.00
0100-42030-0-1187-2495-430000-300-0000	\$250.00	(\$250.00)	\$0.00
0100-74350-0-1172-1000-430000-200-0000	\$250.00	(\$250.00)	\$0.00
0100-40350-0-1110-1000-430000-100-0000	\$972.00	(\$972.00)	\$0.00

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-00240-0-0000-7100-430000-100-0000	\$500.00	(\$500.00)	\$0.00
0100-00240-0-0000-7400-430000-100-0000	\$500.00	(\$500.00)	\$0.00
0100-11000-0-1110-1000-430000-295-0000	\$500.00	(\$500.00)	\$0.00
0100-11000-0-1110-1000-430000-100-0000	\$500.00	(\$500.00)	\$0.00
0100-11000-0-1110-1000-430000-329-0000	\$500.00	(\$500.00)	\$0.00
0100-11000-0-1160-1000-430000-309-0000	\$500.00	(\$500.00)	\$0.00
0100-00240-0-0000-2700-430000-300-0000	\$500.00	(\$500.00)	\$0.00
0100-00240-0-0000-8200-430000-999-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-00240-0-1110-1000-430000-100-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-33110-1-5760-1110-430000-000-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-11000-0-1167-1000-430000-500-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-11000-0-1110-1000-430000-398-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-11000-0-1167-1000-430000-300-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-26000-0-0000-8200-430000-000-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-00380-0-1110-1000-430000-300-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-00240-0-0000-7300-430000-100-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-11000-0-1110-4000-430000-300-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-00240-0-1110-2420-430000-300-0000	\$1,100.00	(\$1,100.00)	\$0.00
0100-00000-0-1110-2420-430000-300-0000	\$1,683.40	(\$1,683.40)	\$0.00
0100-11000-0-1110-1000-430000-000-0000	\$1,250.00	(\$1,250.00)	\$0.00
0100-26000-0-1110-1000-430000-200-0000	\$1,250.00	(\$1,250.00)	\$0.00
0100-26000-0-1110-1000-430000-300-0000	\$1,250.00	(\$1,250.00)	\$0.00
0100-00380-0-1110-1000-430000-200-0000	\$1,250.00	(\$1,250.00)	\$0.00
0100-00000-0-1110-2420-430000-200-0000	\$2,638.25	(\$2,638.25)	\$0.00
0100-30100-0-1110-1000-430000-300-0000	\$2,182.00	(\$2,182.00)	\$0.00
0100-30100-0-1110-1000-430000-200-0000	\$2,586.00	(\$2,586.00)	\$0.00
0100-00240-0-0000-7150-430000-100-0000	\$2,196.60	(\$2,196.60)	\$0.00
0100-00380-0-1110-1000-430000-013-0000	\$3,000.00	(\$3,000.00)	\$0.00
0100-11000-0-1156-1000-430000-509-0000	\$500.00	(\$496.00)	\$4.00
0100-11000-0-1110-2420-430000-300-0000	\$500.00	(\$492.00)	\$8.00
0100-03320-0-0000-2495-430000-000-0000	\$600.00	(\$585.73)	\$14.27
0100-11000-0-0000-7400-430000-100-0000	\$250.00	(\$225.78)	\$24.22
0100-74350-0-1110-3110-430000-300-0000	\$200.00	(\$171.87)	\$28.13
0100-00970-0-1110-1000-430000-500-0000	\$100.00	(\$68.81)	\$31.19
0100-00000-0-1110-3140-430000-300-0000	\$150.00	(\$114.86)	\$35.14
0100-00000-0-1110-3140-430000-500-0000	\$150.00	(\$114.86)	\$35.14
0100-00000-0-1110-3140-430000-200-0000	\$150.00	(\$114.85)	\$35.15
0100-67620-0-5760-1110-430000-500-0000	\$58.04	(\$0.01)	\$58.03
0100-11000-0-1110-1000-430000-502-0000	\$500.00	(\$440.03)	\$59.97
0100-11000-0-1167-1000-430000-200-0000	\$1,000.00	(\$910.86)	\$89.14
0100-11000-0-1110-1000-430000-265-0000	\$500.00	(\$404.70)	\$95.30
0100-33100-0-5760-1110-430000-300-0000	\$250.00	(\$144.32)	\$105.68
0100-33100-0-5760-1110-430000-500-0000	\$250.00	(\$144.32)	\$105.68
0100-33100-0-5760-1110-430000-200-0000	\$4,520.00	(\$4,414.32)	\$105.68

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Fund: 0100 General Fund

FD---RE----Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-33100-0-5760-1110-430000-000-0000	\$200.00	(\$89.10)	\$110.90
0100-11000-0-1160-1000-430000-567-0000	\$500.00	(\$356.27)	\$143.73
0100-00000-0-0000-7400-430000-100-0000	\$500.00	(\$344.23)	\$155.77
0100-00380-0-1110-1000-430000-598-0000	\$369.29	(\$201.94)	\$167.35
0100-03320-0-1110-2130-430000-100-0000	\$650.00	(\$473.58)	\$176.42
0100-00000-0-0000-7100-430000-101-0000	\$250.00	(\$59.29)	\$190.71
0100-11000-0-1110-1000-430000-515-0000	\$500.00	(\$294.13)	\$205.87
0100-11000-0-1110-1000-430000-507-0000	\$500.00	(\$271.58)	\$228.42
0100-11000-0-1110-1000-430000-381-0000	\$500.00	(\$239.90)	\$260.10
0100-00240-0-1110-2420-430000-200-0000	\$1,100.00	(\$834.47)	\$265.53
0100-11000-0-1110-1000-430000-365-0000	\$499.38	(\$220.16)	\$279.22
0100-11000-0-1110-1000-430000-513-0000	\$500.00	(\$215.08)	\$284.92
0100-11000-0-1110-1000-430000-550-0000	\$0.00	\$305.89	\$305.89
0100-11000-0-1110-1000-430000-801-0000	\$1,500.00	(\$1,183.91)	\$316.09
0100-11000-0-1110-1000-430000-314-0000	\$500.00	(\$182.77)	\$317.23
0100-11000-0-1110-1000-430000-250-0000	\$500.00	(\$181.67)	\$318.33
0100-42030-0-1187-1000-430000-200-0000	\$750.00	(\$419.65)	\$330.35
0100-42030-0-1187-1000-430000-300-0000	\$750.00	(\$419.65)	\$330.35
0100-11000-0-1110-1000-430000-555-0000	\$500.00	(\$164.93)	\$335.07
0100-11000-0-1110-1000-430000-503-0000	\$500.00	(\$164.43)	\$335.57
0100-11000-0-1110-1000-430000-218-0000	\$500.00	(\$156.95)	\$343.05
0100-11000-0-1110-1000-430000-528-0000	\$500.00	(\$140.87)	\$359.13
0100-11000-0-0000-2700-430000-200-0000	\$250.00	\$118.05	\$368.05
0100-11000-0-1110-1000-430000-382-0000	\$500.00	(\$129.55)	\$370.45
0100-11000-0-1110-1000-430000-549-0000	\$498.92	(\$127.76)	\$371.16
0100-11000-0-1110-1000-430000-205-0000	\$500.00	(\$126.12)	\$373.88
0100-11000-0-1110-1000-430000-512-0000	\$500.00	(\$125.92)	\$374.08
0100-11000-0-1110-2420-430000-200-0000	\$500.00	(\$120.69)	\$379.31
0100-11000-0-1110-3140-430000-300-0000	\$1,950.00	(\$1,564.31)	\$385.69
0100-11000-0-1110-1000-430000-306-0000	\$496.58	(\$105.76)	\$390.82
0100-11000-0-1110-1000-430000-264-0000	\$481.50	(\$81.92)	\$399.58
0100-00240-0-0000-7200-430000-100-0000	\$2,000.00	(\$1,595.50)	\$404.50
0100-11000-0-1110-1000-430000-225-0000	\$500.00	(\$84.90)	\$415.10
0100-11000-0-1110-1000-430000-354-0000	\$500.00	(\$83.13)	\$416.87
0100-11000-0-1110-1000-430000-235-0000	\$500.00	(\$82.68)	\$417.32
0100-11000-0-1110-1000-430000-560-0000	\$500.00	(\$79.91)	\$420.09
0100-11000-0-1110-1000-430000-312-0000	\$500.00	(\$77.27)	\$422.73
0100-74350-0-1110-3110-430000-200-0000	\$200.00	\$228.07	\$428.07
0100-11000-0-1110-1000-430000-334-0000	\$500.00	(\$68.98)	\$431.02
0100-11000-0-1110-1000-430000-559-0000	\$485.24	(\$51.34)	\$433.90
0100-11000-0-1110-1000-430000-328-0000	\$500.00	(\$63.31)	\$436.69
0100-00240-0-1110-2420-430000-500-0000	\$1,100.00	(\$659.38)	\$440.62
0100-11000-0-1110-1000-430000-239-0000	\$500.00	(\$56.68)	\$443.32
0100-11000-0-1110-1000-430000-324-0000	\$500.00	(\$56.42)	\$443.58

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Fund: 0100 General Fund

FD---RE----Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-00240-0-0000-2700-430000-500-0000	\$500.00	(\$56.00)	\$444.00
0100-11000-0-1156-1000-430000-300-0000	\$1,000.00	(\$555.67)	\$444.33
0100-67700-0-1189-1000-430000-500-0000	\$6,260.00	(\$5,806.79)	\$453.21
0100-00000-0-0000-7150-430000-100-0000	\$1,000.00	(\$544.62)	\$455.38
0100-11000-0-1110-1000-430000-339-0000	\$500.00	(\$42.94)	\$457.06
0100-11000-0-1110-1000-430000-310-0000	\$500.00	(\$39.31)	\$460.69
0100-11000-0-1133-1000-430000-506-0000	\$500.00	(\$38.22)	\$461.78
0100-11000-0-1110-1000-430000-520-0000	\$500.00	(\$37.22)	\$462.78
0100-11000-0-1110-1000-430000-511-0000	\$500.00	(\$34.17)	\$465.83
0100-11000-0-1110-1000-430000-270-0000	\$500.00	(\$33.26)	\$466.74
0100-11000-0-1110-1000-430000-585-0000	\$500.00	(\$32.97)	\$467.03
0100-11000-0-1110-1000-430000-311-0000	\$500.00	(\$24.27)	\$475.73
0100-11000-0-1110-2420-430000-500-0000	\$500.00	(\$20.38)	\$479.62
0100-11000-0-1160-1000-430000-569-0000	\$500.00	(\$16.14)	\$483.86
0100-11000-0-1110-1000-430000-367-0000	\$500.00	(\$13.28)	\$486.72
0100-11000-0-1110-1000-430000-508-0000	\$500.00	(\$12.14)	\$487.86
0100-11000-0-1110-1000-430000-331-0000	\$500.00	(\$11.81)	\$488.19
0100-11000-0-1110-1000-430000-228-0000	\$500.00	(\$10.09)	\$489.91
0100-11000-0-1110-1000-430000-263-0000	\$500.00	(\$9.30)	\$490.70
0100-11000-0-1110-1000-430000-510-0000	\$500.00	(\$7.17)	\$492.83
0100-11000-0-1110-1000-430000-505-0000	\$492.52	\$0.37	\$492.89
0100-11000-0-1110-1000-430000-319-0000	\$500.00	(\$6.96)	\$493.04
0100-11000-0-1110-1000-430000-315-0000	\$500.00	(\$6.67)	\$493.33
0100-11000-0-1110-1000-430000-201-0000	\$493.89	(\$0.55)	\$493.34
0100-11000-0-1110-1000-430000-238-0000	\$500.00	(\$6.55)	\$493.45
0100-11000-0-1110-1000-430000-202-0000	\$500.00	(\$6.23)	\$493.77
0100-11000-0-1110-1000-430000-230-0000	\$500.00	(\$6.04)	\$493.96
0100-11000-0-1110-1000-430000-304-0000	\$500.00	(\$3.19)	\$496.81
0100-11000-0-1110-1000-430000-366-0000	\$500.00	(\$0.69)	\$499.31
0100-11000-0-1110-1000-430000-551-0000	\$500.00	(\$0.57)	\$499.43
0100-11000-0-1110-1000-430000-237-0000	\$500.00	(\$0.55)	\$499.45
0100-11000-0-1110-1000-430000-561-0000	\$500.00	(\$0.15)	\$499.85
0100-11000-0-1110-1000-430000-338-0000	\$500.00	\$1.32	\$501.32
0100-11000-0-1110-1000-430000-308-0000	\$500.00	\$1.88	\$501.88
0100-11000-0-1110-1000-430000-216-0000	\$499.12	\$4.18	\$503.30
0100-11000-0-1110-1000-430000-236-0000	\$500.00	\$6.05	\$506.05
0100-67700-0-1156-1000-430000-200-0000	\$600.00	(\$85.85)	\$514.15
0100-67700-0-1156-1000-430000-300-0000	\$600.00	(\$85.85)	\$514.15
0100-11000-0-1110-1000-430000-516-0000	\$490.13	\$50.27	\$540.40
0100-11000-0-1110-4000-430000-200-0000	\$1,000.00	(\$440.76)	\$559.24
0100-00240-0-1110-1000-430000-999-0000	\$10,000.00	(\$9,428.08)	\$571.92
0100-11000-0-1110-1000-430000-298-0000	\$1,500.00	(\$906.25)	\$593.75
0100-00000-0-0000-7300-430000-100-0000	\$3,000.00	(\$2,386.42)	\$613.58
0100-11000-0-1110-1000-430000-247-0000	\$500.00	\$147.47	\$647.47

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-67700-0-1156-1000-430000-500-0000	\$1,000.00	(\$310.36)	\$689.64
0100-11000-0-0000-7300-430000-100-0000	\$1,250.00	(\$503.23)	\$746.77
0100-11000-0-1110-1000-430000-267-0000	\$850.00	(\$7.34)	\$842.66
0100-11000-0-1110-1000-430000-229-0000	\$850.00	(\$0.99)	\$849.01
0100-67620-0-1110-1000-430000-200-0000	\$0.00	\$879.08	\$879.08
0100-67620-0-1110-1000-430000-300-0000	\$0.00	\$900.17	\$900.17
0100-11000-0-1110-3140-430000-200-0000	\$1,950.00	(\$940.22)	\$1,009.78
0100-11000-0-1110-3140-430000-500-0000	\$1,000.00	\$23.10	\$1,023.10
0100-03320-0-1110-1000-430000-300-0000	\$1,500.00	(\$348.02)	\$1,151.98
0100-81500-0-0000-8400-430000-300-0000	\$3,000.00	(\$1,808.92)	\$1,191.08
0100-11000-0-1156-1000-430000-200-0000	\$1,500.00	(\$261.11)	\$1,238.89
0100-90100-0-1135-4200-430000-500-0000	\$13,000.00	(\$11,593.00)	\$1,407.00
0100-03320-0-1110-1000-430000-200-0000	\$1,500.00	(\$0.78)	\$1,499.22
0100-26000-0-1110-1000-430000-500-0000	\$5,500.00	(\$3,880.57)	\$1,619.43
0100-11000-0-1160-1000-430000-300-0000	\$4,000.00	(\$2,377.33)	\$1,622.67
0100-81500-0-0000-8400-430000-200-0000	\$3,000.00	(\$1,272.91)	\$1,727.09
0100-11000-0-0000-7200-430000-100-0000	\$750.00	\$1,161.10	\$1,911.10
0100-11000-0-0000-2700-430000-500-0000	\$0.00	\$2,117.15	\$2,117.15
0100-67700-0-1133-1000-430000-200-0000	\$5,000.00	(\$2,849.84)	\$2,150.16
0100-11000-0-1110-2700-430000-300-0000	\$5,000.00	(\$2,797.67)	\$2,202.33
0100-67700-0-1133-1000-430000-300-0000	\$5,000.00	(\$2,782.10)	\$2,217.90
0100-11000-0-1110-2700-430000-500-0000	\$5,000.00	(\$2,647.84)	\$2,352.16
0100-00240-0-1110-1000-430000-300-0000	\$3,500.00	(\$1,049.23)	\$2,450.77
0100-00000-0-0000-7100-430000-100-0000	\$3,000.00	(\$513.54)	\$2,486.46
0100-00000-0-1160-1000-430000-500-0000	\$2,510.90	(\$22.13)	\$2,488.77
0100-00240-0-1110-1000-430000-500-0000	\$50,000.00	(\$47,377.07)	\$2,622.93
0100-00240-0-1110-2420-430000-999-0000	\$10,000.00	(\$7,290.00)	\$2,710.00
0100-11000-0-0000-2700-430000-300-0000	\$1,000.00	\$1,829.05	\$2,829.05
0100-00240-0-0000-2700-430000-200-0000	\$3,461.60	(\$623.44)	\$2,838.16
0100-00000-0-0000-7100-430000-102-0000	\$2,500.00	\$468.29	\$2,968.29
0100-11000-0-1160-1000-430000-200-0000	\$4,500.00	(\$1,385.48)	\$3,114.52
0100-00000-0-1110-1000-430000-500-0000	\$2,500.00	\$693.45	\$3,193.45
0100-11000-0-1156-1000-430000-500-0000	\$5,000.00	(\$1,560.52)	\$3,439.48
0100-00240-0-1110-1000-430000-200-0000	\$5,500.00	(\$1,919.67)	\$3,580.33
0100-81500-0-0000-8400-430000-500-0000	\$5,000.00	(\$1,024.53)	\$3,975.47
0100-00000-0-1110-1000-430000-200-0000	\$2,500.00	\$1,803.43	\$4,303.43
0100-00240-0-0000-7700-430000-999-0000	\$8,538.40	(\$3,502.24)	\$5,036.16
0100-00000-0-1110-1000-430000-300-0000	\$2,500.00	\$2,731.74	\$5,231.74
0100-00000-0-0000-7200-430000-100-0000	\$5,500.00	\$528.84	\$6,028.84
0100-11000-0-1110-2700-430000-200-0000	\$5,000.00	\$1,141.89	\$6,141.89
0100-00380-0-1110-1000-430000-821-0000	\$6,880.00	(\$731.76)	\$6,148.24
0100-11000-0-1110-1000-430000-500-0000	\$7,500.00	(\$1,108.24)	\$6,391.76
0100-67620-0-1160-1000-430000-500-0000	\$1,300.00	\$5,379.32	\$6,679.32
0100-00380-0-1160-1000-430000-602-0000	\$9,000.00	(\$1,263.97)	\$7,736.03

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-81500-0-0000-8110-430000-500-0000	\$15,000.00	(\$6,949.14)	\$8,050.86
0100-03330-0-0000-3600-430000-000-0000	\$15,000.00	(\$6,626.87)	\$8,373.13
0100-81500-0-0000-8400-430000-000-0000	\$10,000.00	(\$651.11)	\$9,348.89
0100-11000-0-1110-1000-430000-300-0000	\$8,500.00	\$1,800.10	\$10,300.10
0100-81500-0-0000-8110-430000-200-0000	\$20,000.00	(\$9,105.70)	\$10,894.30
0100-11000-0-1110-1000-430000-200-0000	\$12,150.00	(\$278.76)	\$11,871.24
0100-81500-0-0000-8110-430000-300-0000	\$10,000.00	\$2,966.58	\$12,966.58
0100-81500-0-0000-8110-430000-000-0000	\$40,000.00	(\$2,733.38)	\$37,266.62
0100-00000-0-0000-8200-430000-000-0000	\$75,000.00	(\$836.80)	\$74,163.20
0100-63000-0-1110-1000-430001-500-0000	\$250.00	(\$250.00)	\$0.00
0100-00000-0-0000-7300-430003-100-0000	\$450.00	(\$67.78)	\$382.22
0100-00000-0-0000-7200-430003-100-0000	\$600.00	\$406.44	\$1,006.44
0100-00000-0-1110-2700-430003-500-0000	\$2,500.00	(\$1,284.29)	\$1,215.71
0100-00000-0-1110-2700-430003-300-0000	\$2,500.00	(\$688.88)	\$1,811.12
0100-00000-0-0000-7200-430003-500-0000	\$2,500.00	(\$188.23)	\$2,311.77
0100-00000-0-1110-2700-430003-200-0000	\$2,500.00	(\$72.30)	\$2,427.70
0100-00000-0-0000-7200-430003-200-0000	\$3,000.00	\$325.02	\$3,325.02
0100-00000-0-0000-7200-430003-300-0000	\$3,000.00	\$681.59	\$3,681.59
0100-11000-0-0000-7100-430006-100-0000	\$100.00	(\$100.00)	\$0.00
0100-11000-0-0000-7300-430006-100-0000	\$100.00	(\$100.00)	\$0.00
0100-00000-0-0000-7100-430006-100-0000	\$500.00	(\$436.15)	\$63.85
0100-00000-0-0000-7100-430006-102-0000	\$250.00	(\$158.04)	\$91.96
0100-00000-0-0000-8200-430010-000-0000	\$1,500.00	(\$1,500.00)	\$0.00
0100-00000-0-0000-8200-430010-000-0006	\$1,000.00	(\$680.06)	\$319.94
0100-00000-0-0000-8200-430010-000-0005	\$500.00	(\$148.50)	\$351.50
0100-00000-0-0000-8200-430010-000-0004	\$450.00	(\$49.85)	\$400.15
0100-81500-0-0000-8110-430010-000-0000	\$3,000.00	(\$710.69)	\$2,289.31
0100-00000-0-0000-8200-430010-000-0003	\$4,500.00	\$768.74	\$5,268.74
0100-81500-0-0000-8400-430010-000-0000	\$5,000.00	\$1,078.53	\$6,078.53
0100-03330-0-0000-3600-430010-000-0000	\$60,000.00	(\$18,970.43)	\$41,029.57
0100-65000-0-5760-1110-430020-500-0000	\$913.76	(\$0.01)	\$913.75
0100-03330-0-0000-3600-430050-000-0000	\$11,500.00	(\$9,804.25)	\$1,695.75
0100-00000-0-1160-1000-440000-500-0000	\$1.00	(\$1.00)	\$0.00
0100-11000-0-1110-2700-440000-200-0000	\$1.00	(\$1.00)	\$0.00
0100-11000-0-1160-1000-440000-200-0000	\$1.00	(\$1.00)	\$0.00
0100-00240-0-0000-7100-440000-100-0000	\$100.00	(\$100.00)	\$0.00
0100-00000-0-0000-8200-440000-500-0000	\$500.00	(\$500.00)	\$0.00
0100-00240-0-0000-7400-440000-100-0000	\$500.00	(\$500.00)	\$0.00
0100-00240-0-0000-8200-440000-999-0000	\$500.00	(\$500.00)	\$0.00
0100-00240-0-1110-2700-440000-200-0000	\$600.00	(\$600.00)	\$0.00
0100-00240-0-1110-2700-440000-300-0000	\$600.00	(\$600.00)	\$0.00
0100-00240-0-1110-2700-440000-500-0000	\$600.00	(\$600.00)	\$0.00
0100-00240-0-1110-2420-440000-200-0000	\$250.00	(\$250.00)	\$0.00
0100-00240-0-1110-2420-440000-300-0000	\$250.00	(\$250.00)	\$0.00

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-00240-0-1110-2420-440000-500-0000	\$250.00	(\$250.00)	\$0.00
0100-00240-0-0000-7150-440000-100-0000	\$500.00	(\$500.00)	\$0.00
0100-67700-0-1189-1000-440000-500-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-00240-0-0000-7300-440000-100-0000	\$500.00	(\$500.00)	\$0.00
0100-11000-0-1110-2700-440000-500-0000	\$1,500.00	(\$1,500.00)	\$0.00
0100-00240-0-1110-2130-440000-100-0000	\$1.00	(\$1.00)	\$0.00
0100-81500-0-0000-8110-440000-500-0000	\$2,000.00	(\$2,000.00)	\$0.00
0100-81500-0-0000-8400-440000-000-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-00240-0-1110-2420-440000-999-0000	\$500.00	(\$500.00)	\$0.00
0100-00000-0-0000-8200-440000-000-0000	\$7,500.00	(\$7,500.00)	\$0.00
0100-67620-0-1160-1000-440000-500-0000	\$529.50	(\$298.26)	\$231.24
0100-81500-0-0000-8110-440000-300-0000	\$1,408.26	(\$575.83)	\$832.43
0100-00240-0-0000-7200-440000-100-0000	\$3,000.00	(\$1,168.41)	\$1,831.59
0100-81500-0-0000-8110-440000-000-0000	\$8,500.00	(\$6,668.10)	\$1,831.90
0100-67620-0-5760-1110-440000-500-0000	\$2,282.67	(\$39.97)	\$2,242.70
0100-67620-0-5760-1110-440000-200-0000	\$2,282.67	(\$39.96)	\$2,242.71
0100-67620-0-5760-1110-440000-300-0000	\$2,282.67	(\$39.96)	\$2,242.71
0100-81500-0-0000-8110-440000-200-0000	\$4,000.00	(\$1,065.55)	\$2,934.45
0100-00240-0-1110-1000-440000-200-0000	\$5,000.00	(\$2,013.08)	\$2,986.92
0100-00240-0-1110-1000-440000-500-0000	\$5,500.00	(\$2,513.08)	\$2,986.92
0100-00240-0-0000-2700-440000-200-0000	\$5,000.00	(\$1,938.01)	\$3,061.99
0100-11000-0-1156-1000-440000-200-0000	\$5,000.00	(\$452.24)	\$4,547.76
0100-00240-0-1110-1000-440000-300-0000	\$10,000.00	(\$4,783.95)	\$5,216.05
0100-00240-0-1110-1000-440000-999-0000	\$10,000.00	(\$3,110.24)	\$6,889.76
0100-00240-0-0000-7700-440000-999-0000	\$10,000.00	(\$1,703.08)	\$8,296.92
0100-11000-0-1110-1000-440000-300-0000	\$10,672.46	(\$1,082.49)	\$9,589.97
0100-11000-0-1110-1000-440000-500-0000	\$13,000.00	(\$2,234.42)	\$10,765.58
0100-26000-0-0000-3700-470000-000-0000	\$5,000.00	\$6,517.05	\$11,517.05
0100-65000-0-5760-3600-510000-000-0000	\$210,864.02	\$24,999.99	\$235,864.01
0100-11000-0-0000-2130-520000-100-0000	\$595.00	(\$595.00)	\$0.00
0100-00970-0-1110-3110-520000-200-0000	\$25.00	(\$25.00)	\$0.00
0100-00970-0-1110-3110-520000-300-0000	\$25.00	(\$25.00)	\$0.00
0100-00970-0-1110-3110-520000-500-0000	\$25.00	(\$25.00)	\$0.00
0100-11000-0-1110-3140-520000-200-0000	\$100.00	(\$100.00)	\$0.00
0100-11000-0-1160-1000-520000-200-0000	\$100.00	(\$100.00)	\$0.00
0100-11000-0-1110-2700-520000-300-0000	\$100.00	(\$100.00)	\$0.00
0100-11000-0-1110-3140-520000-300-0000	\$100.00	(\$100.00)	\$0.00
0100-11000-0-1110-1000-520000-500-0000	\$300.00	(\$300.00)	\$0.00
0100-26000-0-1110-1000-520000-200-0000	\$500.00	(\$500.00)	\$0.00
0100-26000-0-1110-1000-520000-300-0000	\$500.00	(\$500.00)	\$0.00
0100-11000-0-0000-7100-520000-100-0000	\$500.00	(\$500.00)	\$0.00
0100-11000-0-0000-7400-520000-100-0000	\$500.00	(\$500.00)	\$0.00
0100-26000-0-1110-1000-520000-500-0000	\$995.00	(\$995.00)	\$0.00
0100-11000-0-0000-7150-520000-100-0000	\$405.00	(\$405.00)	\$0.00

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-42030-0-1110-2700-520000-100-0000	\$140.12	(\$140.12)	\$0.00
0100-03330-0-0000-3600-520000-000-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-26000-0-0000-3700-520000-000-0000	\$0.00	\$0.44	\$0.44
0100-00970-0-1110-1000-520000-200-0000	\$125.00	(\$113.00)	\$12.00
0100-00970-0-1110-1000-520000-500-0000	\$150.00	(\$138.00)	\$12.00
0100-00970-0-0000-2700-520000-200-0000	\$250.00	(\$238.00)	\$12.00
0100-00970-0-0000-2700-520000-300-0000	\$250.00	(\$238.00)	\$12.00
0100-00970-0-0000-2700-520000-500-0000	\$250.00	(\$238.00)	\$12.00
0100-00970-0-1110-1000-520000-300-0000	\$150.00	(\$114.00)	\$36.00
0100-00000-0-0000-7400-520000-100-0000	\$250.00	(\$200.00)	\$50.00
0100-30100-0-1110-1000-520000-200-0000	\$259.00	(\$191.20)	\$67.80
0100-00000-0-0000-2130-520000-100-0000	\$250.00	(\$175.00)	\$75.00
0100-00000-0-0000-7300-520000-100-0000	\$500.00	(\$400.00)	\$100.00
0100-11000-0-1110-2420-520000-300-0000	\$103.00	(\$0.01)	\$102.99
0100-11000-0-1110-2420-520000-500-0000	\$103.00	\$0.01	\$103.01
0100-00000-0-0000-2700-520000-500-0000	\$370.00	(\$40.00)	\$330.00
0100-00000-0-0000-8200-520000-000-0000	\$1,000.00	(\$660.00)	\$340.00
0100-78100-0-1110-1000-520000-200-0000	\$400.00	(\$50.00)	\$350.00
0100-78100-0-1110-1000-520000-300-0000	\$400.00	(\$50.00)	\$350.00
0100-00000-0-0000-2700-520000-300-0000	\$370.00	(\$1.79)	\$368.21
0100-00240-0-1110-1000-520000-100-0000	\$1,000.00	(\$502.97)	\$497.03
0100-00000-0-0000-2700-520000-200-0000	\$370.00	\$155.00	\$525.00
0100-11000-0-1110-2130-520000-100-0000	\$0.00	\$595.00	\$595.00
0100-42030-0-1187-1000-520000-200-0000	\$1,525.00	(\$674.72)	\$850.28
0100-42030-0-1187-1000-520000-300-0000	\$1,525.00	(\$674.72)	\$850.28
0100-00970-0-1110-1000-520000-000-0000	\$1,000.00	(\$101.00)	\$899.00
0100-00000-0-0000-7200-520000-100-0000	\$1,250.00	(\$187.53)	\$1,062.47
0100-65460-0-5760-1110-520000-000-0000	\$1,000.00	\$494.71	\$1,494.71
0100-00000-0-0000-7100-520000-100-0000	\$2,500.00	(\$1,000.00)	\$1,500.00
0100-11000-0-0000-7300-520000-100-0000	\$2,000.00	(\$437.20)	\$1,562.80
0100-11000-0-1110-3140-520000-100-0000	\$1,500.00	\$97.03	\$1,597.03
0100-00000-0-0000-7150-520000-100-0000	\$7,508.00	(\$2,769.26)	\$4,738.74
0100-00240-0-1110-2420-520000-100-0000	\$5,500.00	(\$596.92)	\$4,903.08
0100-65000-0-5760-2700-520015-100-0000	\$88.00	(\$80.00)	\$8.00
0100-40350-0-1110-2100-520015-100-0000	\$62.00	(\$3.00)	\$59.00
0100-00000-0-1110-2130-520015-100-0000	\$66.00	(\$3.40)	\$62.60
0100-26000-0-1110-2130-520015-100-0000	\$110.00	(\$2.00)	\$108.00
0100-00000-0-1110-2420-520015-300-0000	\$532.00	(\$404.00)	\$128.00
0100-81500-0-0000-8110-520015-000-0000	\$880.00	(\$720.00)	\$160.00
0100-03330-0-0000-3600-520015-000-0000	\$520.00	(\$320.00)	\$200.00
0100-03320-0-1110-2130-520015-100-0000	\$202.00	\$0.40	\$202.40
0100-00000-0-0000-7150-520015-100-0000	\$720.00	(\$360.00)	\$360.00
0100-00000-0-1110-2420-520015-200-0000	\$444.00	\$4.00	\$448.00
0100-03330-0-0000-3600-530000-000-0000	\$250.00	(\$250.00)	\$0.00

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-11000-0-5760-2700-530000-100-0000	\$1,002.12	(\$1,002.12)	\$0.00
0100-11000-0-1110-2130-530000-100-0000	\$1,266.12	(\$1,266.12)	\$0.00
0100-00000-0-0000-7150-530000-100-0000	\$0.00	\$231.82	\$231.82
0100-00000-0-0000-8200-530000-000-0000	\$350.00	(\$36.00)	\$314.00
0100-11000-0-1110-2700-530000-500-0000	\$1,222.78	(\$776.19)	\$446.59
0100-11000-0-1110-1000-530000-100-0000	\$1,000.00	(\$156.73)	\$843.27
0100-11000-0-1110-2700-530000-200-0000	\$1,500.00	(\$61.14)	\$1,438.86
0100-11000-0-1110-2700-530000-300-0000	\$1,500.00	(\$61.14)	\$1,438.86
0100-11000-0-0000-7150-530000-100-0000	\$3,000.00	(\$529.44)	\$2,470.56
0100-11000-0-0000-7300-530000-100-0000	\$6,750.00	(\$80.00)	\$6,670.00
0100-11000-0-0000-7100-530000-100-0000	\$20,000.00	(\$1,976.00)	\$18,024.00
0100-00000-0-0000-8200-550010-300-0000	\$10,000.00	(\$2,237.42)	\$7,762.58
0100-00000-0-0000-8200-550010-500-0000	\$15,000.00	(\$4,010.83)	\$10,989.17
0100-00000-0-0000-8200-550010-200-0000	\$16,500.00	(\$5,124.28)	\$11,375.72
0100-00000-0-0000-8200-550020-300-0000	\$150,000.00	(\$38,286.46)	\$111,713.54
0100-00000-0-0000-8200-550020-200-0000	\$170,000.00	(\$4,920.51)	\$165,079.49
0100-00000-0-0000-8200-550020-500-0000	\$180,000.00	(\$12,304.38)	\$167,695.62
0100-00000-0-0000-8200-550030-300-0000	\$25,000.00	(\$1,771.60)	\$23,228.40
0100-00000-0-0000-8200-550030-500-0000	\$35,000.00	\$15,307.72	\$50,307.72
0100-00000-0-0000-8200-550040-500-0000	\$5,750.00	\$570.16	\$6,320.16
0100-00000-0-0000-8200-550040-300-0000	\$6,500.00	\$295.36	\$6,795.36
0100-00000-0-0000-8200-550050-200-0000	\$12,500.00	(\$2,254.77)	\$10,245.23
0100-00000-0-0000-8200-550050-500-0000	\$10,000.00	\$939.92	\$10,939.92
0100-00000-0-0000-8200-550050-300-0000	\$12,500.00	(\$1,479.80)	\$11,020.20
0100-00000-0-0000-8200-550060-000-0000	\$30,000.00	(\$5,891.27)	\$24,108.73
0100-00000-0-0000-8200-550070-200-0000	\$1,200.00	(\$320.00)	\$880.00
0100-00000-0-0000-8200-550070-300-0000	\$1,200.00	(\$240.00)	\$960.00
0100-00000-0-0000-8200-550070-500-0000	\$1,200.00	(\$240.00)	\$960.00
0100-00240-0-1110-2420-560000-999-0000	\$500.00	(\$500.00)	\$0.00
0100-00000-0-0000-8200-560000-000-0005	\$500.00	(\$500.00)	\$0.00
0100-00000-0-0000-8200-560000-000-0006	\$500.00	(\$500.00)	\$0.00
0100-00000-0-0000-8200-560000-200-0000	\$500.00	(\$500.00)	\$0.00
0100-00000-0-0000-8200-560000-300-0000	\$500.00	(\$500.00)	\$0.00
0100-00000-0-0000-7200-560000-100-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-65000-0-5760-8700-560000-000-0000	\$8,620.00	(\$8,620.00)	\$0.00
0100-81500-0-0000-8110-560000-500-0000	\$5,000.00	(\$4,770.00)	\$230.00
0100-11000-0-1160-1000-560000-500-0000	\$300.00	(\$43.45)	\$256.55
0100-81500-0-0000-8110-560000-000-0000	\$2,000.00	(\$1,615.44)	\$384.56
0100-00000-0-0000-8200-560000-500-0000	\$1,000.00	(\$510.71)	\$489.29
0100-00380-0-1110-1000-560000-821-0000	\$5,750.00	(\$4,548.05)	\$1,201.95
0100-00000-0-0000-8200-560000-000-0000	\$5,000.00	(\$2,133.04)	\$2,866.96
0100-11000-0-1156-1000-560000-500-0000	\$4,000.00	(\$500.00)	\$3,500.00
0100-00240-0-1110-1000-560000-200-0000	\$7,500.00	(\$1,500.00)	\$6,000.00
0100-00240-0-1110-1000-560000-500-0000	\$8,250.00	(\$2,250.00)	\$6,000.00

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-00240-0-1110-1000-560000-300-0000	\$7,500.00	(\$1,179.60)	\$6,320.40
0100-81500-0-0000-8400-560000-000-0000	\$12,500.00	(\$5,428.77)	\$7,071.23
0100-81500-0-0000-8110-560000-300-0000	\$15,000.00	(\$4,824.74)	\$10,175.26
0100-81500-0-0000-8110-560000-200-0000	\$20,000.00	(\$8,600.09)	\$11,399.91
0100-03330-0-0000-3600-560001-000-0000	\$70,000.00	\$1,854.66	\$71,854.66
0100-03330-0-0000-3600-571020-000-0000	(\$32,513.50)	(\$10,661.75)	(\$43,175.25)
0100-26000-0-1110-1000-571020-200-0000	\$131.75	(\$131.75)	\$0.00
0100-26000-0-1110-1000-571020-300-0000	\$131.75	(\$131.75)	\$0.00
0100-11000-0-1135-1000-571020-200-0000	\$0.00	\$139.50	\$139.50
0100-11000-0-1110-1000-571020-500-0000	\$2,000.00	(\$705.75)	\$1,294.25
0100-00380-0-1110-4100-571020-800-0000	\$1,250.00	\$563.50	\$1,813.50
0100-11000-0-1156-1000-571020-500-0000	\$3,500.00	(\$1,012.25)	\$2,487.75
0100-11000-0-1110-1000-571020-300-0000	\$5,000.00	\$4,331.00	\$9,331.00
0100-11000-0-1110-1000-571020-200-0000	\$8,500.00	\$2,257.00	\$10,757.00
0100-90100-0-1135-4200-571020-500-0000	\$12,000.00	\$5,352.25	\$17,352.25
0100-00000-0-0000-8200-575010-000-0000	(\$61,558.71)	(\$1,260.84)	(\$62,819.55)
0100-26000-0-0000-8200-575010-500-0000	\$10,000.00	\$842.14	\$10,842.14
0100-26000-0-0000-8200-575010-300-0000	\$20,000.00	\$2,295.46	\$22,295.46
0100-26000-0-0000-8200-575010-200-0000	\$29,000.00	\$681.95	\$29,681.95
0100-03330-0-0000-3600-575020-000-0000	(\$2,925.00)	(\$547.00)	(\$3,472.00)
0100-26000-0-0000-3700-575030-500-0000	\$500.00	(\$194.42)	\$305.58
0100-26000-0-0000-3700-575030-200-0000	\$1,500.00	\$1,361.73	\$2,861.73
0100-26000-0-0000-3700-575030-300-0000	\$3,000.00	\$634.68	\$3,634.68
0100-00000-0-0000-3700-580000-300-0000	\$900.00	(\$900.00)	\$0.00
0100-11000-0-1110-1000-580000-300-0000	\$50.00	(\$50.00)	\$0.00
0100-11000-0-1110-1000-580000-200-0000	\$50.00	(\$50.00)	\$0.00
0100-00000-0-0000-8200-580000-000-0005	\$100.00	(\$100.00)	\$0.00
0100-65460-0-5760-1110-580000-200-0000	\$250.00	(\$250.00)	\$0.00
0100-00240-0-0000-7700-580000-999-0000	\$250.00	(\$250.00)	\$0.00
0100-26000-0-1110-1000-580000-500-0000	\$300.00	(\$300.00)	\$0.00
0100-00000-0-0000-8200-580000-300-0000	\$59.00	(\$59.00)	\$0.00
0100-00240-0-0000-7100-580000-100-0000	\$500.00	(\$500.00)	\$0.00
0100-00240-0-1110-2420-580000-200-0000	\$500.00	(\$500.00)	\$0.00
0100-00240-0-1110-2420-580000-300-0000	\$500.00	(\$500.00)	\$0.00
0100-00240-0-1110-2420-580000-500-0000	\$500.00	(\$500.00)	\$0.00
0100-11000-0-1135-4200-580000-500-0000	\$600.00	(\$600.00)	\$0.00
0100-65460-0-5760-1110-580000-300-0000	\$675.00	(\$675.00)	\$0.00
0100-00240-0-0000-7200-580000-999-0000	\$500.00	(\$500.00)	\$0.00
0100-65460-0-5760-1110-580000-100-0000	\$1,250.00	(\$1,250.00)	\$0.00
0100-81500-0-0000-8110-580000-500-0000	\$3,000.00	(\$3,000.00)	\$0.00
0100-00240-0-1110-1000-580000-200-0000	\$1,500.00	(\$1,488.00)	\$12.00
0100-00000-0-0000-7400-580000-100-0000	\$600.00	(\$582.05)	\$17.95
0100-00000-0-0000-8200-580016-100-0000	\$1,000.00	(\$148.00)	\$852.00
0100-00000-0-0000-8200-580016-300-0000	\$3,000.00	(\$1,602.92)	\$1,397.08

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-65000-0-5760-1120-110000-200-0000	\$24,483.00	(\$24,483.00)	\$0.00
0100-00000-0-1110-1000-110000-200-0000	\$46,463.65	(\$46,463.65)	\$0.00
0100-00000-0-1156-1000-110000-300-0000	\$11,660.55	(\$11,660.55)	\$0.00
0100-00000-0-1156-1000-110000-200-0000	\$11,661.00	(\$11,661.00)	\$0.00
0100-65000-0-5760-1110-110000-500-0000	\$31,829.00	(\$31,829.00)	\$0.00
0100-00000-0-1160-1000-110000-200-0000	\$38,869.00	(\$38,869.00)	\$0.00
0100-00000-0-1160-1000-110000-300-0000	\$38,869.00	(\$38,869.00)	\$0.00
0100-00000-0-1156-1000-110000-500-0000	\$54,416.00	(\$54,416.00)	\$0.00
0100-65000-0-5760-1120-110000-300-0000	\$92,825.00	(\$92,825.00)	\$0.00
0100-00000-0-1133-1000-110000-500-0000	\$92,807.00	(\$92,807.00)	\$0.00
0100-65000-0-5760-1110-110000-300-0000	\$96,431.00	(\$96,431.00)	\$0.00
0100-65000-0-5760-1120-110000-500-0000	\$218,573.00	(\$218,573.00)	\$0.00
0100-00000-0-1160-1000-110000-500-0000	\$204,563.00	(\$204,563.00)	\$0.00
0100-00000-0-1110-1000-110000-300-0000	\$186,974.06	(\$186,974.06)	\$0.00
0100-00000-0-1110-1000-110000-500-0000	\$1,933,465.51	(\$1,933,465.51)	\$0.00
0100-14000-0-1156-1000-110000-300-0000	\$0.00	\$11,660.53	\$11,660.53
0100-14000-0-1156-1000-110000-200-0000	\$0.00	\$11,660.56	\$11,660.56
0100-33100-0-5760-1110-110000-200-0000	\$16,564.00	(\$0.21)	\$16,563.79
0100-03320-0-1187-1000-110000-500-0000	\$19,700.00	\$0.24	\$19,700.24
0100-14000-0-5760-1120-110000-200-0000	\$0.00	\$24,261.46	\$24,261.46
0100-33100-0-5760-1110-110000-500-0000	\$25,807.00	\$648.95	\$26,455.95
0100-67700-0-1133-1000-110000-300-0000	\$41,382.00	(\$12,704.34)	\$28,677.66
0100-67700-0-1133-1000-110000-200-0000	\$41,382.00	(\$12,704.33)	\$28,677.67
0100-14000-0-5760-1110-110000-500-0000	\$0.00	\$30,911.63	\$30,911.63
0100-14000-0-1160-1000-110000-300-0000	\$0.00	\$38,868.49	\$38,868.49
0100-14000-0-1160-1000-110000-200-0000	\$0.00	\$38,868.50	\$38,868.50
0100-03320-0-1110-1000-110000-500-0000	\$39,520.00	(\$170.99)	\$39,349.01
0100-14000-0-1156-1000-110000-500-0000	\$0.00	\$54,415.90	\$54,415.90
0100-60190-0-1110-1000-110000-500-0000	\$61,533.00	(\$5,203.90)	\$56,329.10
0100-30100-0-1110-1000-110000-300-0000	\$55,680.00	\$902.39	\$56,582.39
0100-65000-0-5760-1110-110000-200-0000	\$66,255.00	(\$4,276.78)	\$61,978.22
0100-67700-0-1189-1000-110000-500-0000	\$73,425.00	(\$11,020.95)	\$62,404.05
0100-14000-0-5760-1110-110000-300-0000	\$0.00	\$76,149.25	\$76,149.25
0100-14000-0-5760-1120-110000-300-0000	\$0.00	\$92,825.06	\$92,825.06
0100-14000-0-1133-1000-110000-500-0000	\$0.00	\$94,431.15	\$94,431.15
0100-30100-0-1110-1000-110000-200-0000	\$97,465.00	\$1,197.03	\$98,662.03
0100-03320-0-1110-1000-110000-300-0000	\$119,695.77	(\$1,038.38)	\$118,657.39
0100-03320-0-1110-1000-110000-200-0000	\$195,904.10	(\$1,424.04)	\$194,480.06
0100-14000-0-1160-1000-110000-500-0000	\$0.00	\$202,063.07	\$202,063.07
0100-14000-0-5760-1120-110000-500-0000	\$0.00	\$217,777.09	\$217,777.09
0100-14000-0-1110-1000-110000-500-0000	\$0.00	\$1,928,155.37	\$1,928,155.37
0100-14000-0-1110-1000-110000-300-0000	\$1,954,304.94	\$175,403.05	\$2,129,707.99
0100-14000-0-1110-1000-110000-200-0000	\$2,197,590.06	\$39,544.53	\$2,237,134.59
0100-67700-0-1133-1000-110010-200-0000	\$100.00	\$500.00	\$600.00

Pending Budget Revision
Control Number 20260005

ResolutionNo. 091626

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-67700-0-1133-1000-110010-300-0000	\$100.00	\$9,060.00	\$9,160.00
0100-67700-0-1189-1000-110010-500-0000	\$2,500.00	\$8,885.00	\$11,385.00
0100-00000-0-1110-1000-110010-200-0000	\$20,000.00	\$3,460.00	\$23,460.00
0100-00000-0-1110-1000-110010-500-0000	\$37,500.00	(\$2,925.00)	\$34,575.00
0100-00000-0-1110-1000-110010-300-0000	\$40,000.00	\$9,385.00	\$49,385.00
0100-00000-0-1156-1000-110018-200-0000	\$375.00	(\$0.01)	\$374.99
0100-00000-0-1156-1000-110018-300-0000	\$375.00	(\$0.01)	\$374.99
0100-00000-0-1156-1000-110018-500-0000	\$1,750.00	(\$0.01)	\$1,749.99
0100-00000-0-1135-1000-110018-500-0000	\$2,500.00	(\$0.03)	\$2,499.97
0100-00000-0-1110-1000-110020-200-0000	\$2,500.00	(\$835.00)	\$1,665.00
0100-00000-0-1110-1000-110020-300-0000	\$2,500.00	\$95.00	\$2,595.00
0100-00000-0-1110-1000-110020-500-0000	\$8,000.00	\$1,480.00	\$9,480.00
0100-67700-0-1133-1000-110030-300-0000	\$0.00	\$150.00	\$150.00
0100-67700-0-1189-1000-110030-500-0000	\$0.00	\$150.00	\$150.00
0100-00000-0-1110-1000-110030-500-0000	\$16,000.00	\$1,700.00	\$17,700.00
0100-00000-0-1110-1000-110030-300-0000	\$20,000.00	(\$50.00)	\$19,950.00
0100-00000-0-1110-1000-110030-200-0000	\$15,000.00	\$5,475.00	\$20,475.00
0100-00000-0-1150-1000-110040-200-0000	\$1.00	(\$1.00)	\$0.00
0100-00000-0-1110-1000-110040-200-0000	\$2,000.00	(\$1,940.00)	\$60.00
0100-00380-0-1190-1000-580000-825-0000	\$425.00	(\$370.00)	\$55.00
0100-00000-0-0000-8200-580000-500-0000	\$500.00	(\$375.00)	\$125.00
0100-00380-0-1110-1000-580000-300-0000	\$1,000.00	(\$860.00)	\$140.00
0100-00240-0-1110-1000-580000-300-0000	\$1,870.01	(\$1,723.01)	\$147.00
0100-11000-0-1110-2700-580000-500-0000	\$250.00	(\$82.00)	\$168.00
0100-00380-0-1110-1000-580000-025-0000	\$0.00	\$200.00	\$200.00
0100-81500-0-0000-8110-580000-300-0000	\$4,000.00	(\$3,755.00)	\$245.00
0100-00000-0-0000-8200-580000-200-0000	\$4,000.00	(\$3,700.60)	\$299.40
0100-65000-0-5760-1110-580000-100-0000	\$0.00	\$299.99	\$299.99
0100-00240-0-1110-1000-580000-500-0000	\$2,500.00	(\$2,003.96)	\$496.04
0100-03330-0-0000-3600-580000-029-0000	\$2,000.00	(\$1,443.50)	\$556.50
0100-67700-0-1137-1000-580000-500-0000	\$950.00	(\$375.00)	\$575.00
0100-11000-0-1110-1000-580000-801-0000	\$1,500.00	(\$877.54)	\$622.46
0100-11000-0-1160-1000-580000-300-0000	\$450.00	\$425.00	\$875.00
0100-11000-0-1160-1000-580000-200-0000	\$450.00	\$505.00	\$955.00
0100-11000-0-1156-1000-580000-500-0000	\$1,250.00	(\$250.00)	\$1,000.00
0100-00000-0-0000-8200-580000-000-0000	\$4,000.00	(\$2,732.04)	\$1,267.96
0100-00000-0-0000-7100-580000-102-0000	\$2,000.00	(\$524.00)	\$1,476.00
0100-11000-0-1110-3130-580000-200-0000	\$1,882.50	(\$44.70)	\$1,837.80
0100-11000-0-1110-3130-580000-500-0000	\$2,092.50	(\$131.70)	\$1,960.80
0100-00230-0-1110-4100-580000-200-0000	\$6,262.83	(\$4,290.64)	\$1,972.19
0100-11000-0-1110-3130-580000-300-0000	\$2,200.00	(\$2.35)	\$2,197.65
0100-00230-0-1110-4100-580000-300-0000	\$5,070.00	(\$2,537.71)	\$2,532.29
0100-40350-0-1110-1000-580000-111-0000	\$4,250.00	(\$1,650.00)	\$2,600.00
0100-11000-0-1110-1000-580000-500-0000	\$3,000.00	(\$240.00)	\$2,760.00

ResolutionNo. 091626

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-00000-0-0000-7200-580000-100-0000	\$10,000.00	(\$6,392.88)	\$3,607.12
0100-00380-0-1110-1000-580000-023-0000	\$0.00	\$4,000.00	\$4,000.00
0100-00380-0-1110-4100-580000-800-0000	\$12,396.50	(\$8,032.16)	\$4,364.34
0100-00000-0-0000-7300-580000-100-0000	\$5,000.00	(\$57.21)	\$4,942.79
0100-00240-0-0000-7200-580000-100-0000	\$2,000.00	\$3,053.83	\$5,053.83
0100-00380-0-1110-1000-580000-821-0000	\$0.00	\$6,049.69	\$6,049.69
0100-81500-0-0000-8110-580000-200-0000	\$17,500.00	(\$7,939.85)	\$9,560.15
0100-00000-0-0000-7100-580000-100-0000	\$5,000.00	\$6,398.70	\$11,398.70
0100-00380-0-1110-1000-580000-838-0000	\$11,524.08	\$506.00	\$12,030.08
0100-00380-0-1110-1000-580000-818-0000	\$14,797.72	(\$2,649.62)	\$12,148.10
0100-03330-0-0000-3600-580000-000-0000	\$25,000.00	(\$9,787.85)	\$15,212.15
0100-11000-0-0000-7200-580000-100-0000	\$15,000.00	\$516.97	\$15,516.97
0100-90100-0-1135-4200-580000-500-0000	\$10,000.00	\$6,724.42	\$16,724.42
0100-65000-0-5760-3600-580000-000-0000	\$54,500.00	(\$29,143.00)	\$25,357.00
0100-81500-0-0000-8110-580000-000-0000	\$40,000.00	(\$11,997.84)	\$28,002.16
0100-90660-0-1110-3140-580000-100-0000	\$0.00	\$32,000.00	\$32,000.00
0100-00240-0-1110-1000-580000-999-0000	\$75,000.00	(\$34,565.95)	\$40,434.05
0100-67620-0-1110-3130-580000-500-0000	\$49,000.00	\$1,000.00	\$50,000.00
0100-00000-0-0000-7100-580004-100-0000	\$4,000.00	(\$1,346.40)	\$2,653.60
0100-00000-0-0000-7400-580004-100-0000	\$4,000.00	(\$328.38)	\$3,671.62
0100-62660-0-1110-1000-580004-200-0000	\$9,000.00	(\$1,000.00)	\$8,000.00
0100-00000-0-0000-7300-580004-100-0000	\$20,000.00	(\$769.20)	\$19,230.80
0100-62660-0-1110-1000-580004-300-0000	\$20,000.00	\$1,000.00	\$21,000.00
0100-26000-0-1110-1000-580004-500-0000	\$49,176.20	(\$6,410.16)	\$42,766.04
0100-00000-0-0000-7300-580008-100-0000	\$50.00	(\$50.00)	\$0.00
0100-00240-0-1110-3140-580008-200-0000	\$60.00	(\$60.00)	\$0.00
0100-00240-0-1110-3140-580008-300-0000	\$60.00	(\$60.00)	\$0.00
0100-00240-0-1110-3140-580008-500-0000	\$60.00	(\$60.00)	\$0.00
0100-00240-0-1133-1000-580008-500-0000	\$60.00	(\$60.00)	\$0.00
0100-00240-0-1110-3110-580008-500-0000	\$75.00	(\$75.00)	\$0.00
0100-00240-0-0000-7150-580008-100-0000	\$100.00	(\$100.00)	\$0.00
0100-65000-0-5760-1110-580008-200-0000	\$82.53	(\$82.53)	\$0.00
0100-00240-0-1110-3140-580008-100-0000	\$125.00	(\$125.00)	\$0.00
0100-00240-0-1110-2420-580008-200-0000	\$150.00	(\$150.00)	\$0.00
0100-00240-0-1110-2420-580008-300-0000	\$150.00	(\$150.00)	\$0.00
0100-00240-0-1110-2420-580008-500-0000	\$150.00	(\$150.00)	\$0.00
0100-00000-0-0000-7700-580008-100-0000	\$500.00	(\$500.00)	\$0.00
0100-67700-0-1189-1000-580008-200-0000	\$500.00	(\$500.00)	\$0.00
0100-67700-0-1189-1000-580008-300-0000	\$500.00	(\$500.00)	\$0.00
0100-11000-0-1189-1000-580008-500-0000	\$600.00	(\$600.00)	\$0.00
0100-11000-0-0000-7300-580008-100-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-11000-0-0000-7400-580008-100-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-00240-0-0000-7700-580008-200-0000	\$1,800.00	(\$1,800.00)	\$0.00
0100-00240-0-0000-7700-580008-300-0000	\$1,800.00	(\$1,800.00)	\$0.00

Resolution No. 091626

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-00240-0-0000-7700-580008-500-0000	\$1,800.00	(\$1,800.00)	\$0.00
0100-00000-0-0000-7700-580008-200-0000	\$3,364.36	(\$3,364.36)	\$0.00
0100-00000-0-0000-7700-580008-300-0000	\$3,364.36	(\$3,364.36)	\$0.00
0100-00000-0-0000-7700-580008-500-0000	\$3,364.36	(\$3,364.36)	\$0.00
0100-11000-0-1110-1000-580008-200-0000	\$5,100.00	(\$5,100.00)	\$0.00
0100-11000-0-1110-1000-580008-300-0000	\$5,100.00	(\$5,100.00)	\$0.00
0100-11000-0-1110-1000-580008-500-0000	\$10,000.00	(\$10,000.00)	\$0.00
0100-00240-0-0000-7100-580008-100-0000	\$250.00	(\$234.38)	\$15.62
0100-00240-0-1110-2130-580008-100-0000	\$100.00	(\$84.37)	\$15.63
0100-00240-0-0000-8200-580008-000-0000	\$1,000.00	(\$937.50)	\$62.50
0100-33270-0-5760-1110-580008-200-0000	\$0.00	\$82.53	\$82.53
0100-00240-0-1110-3140-580008-000-0000	\$150.00	(\$22.08)	\$127.92
0100-00240-0-1110-1000-580008-100-0000	\$500.00	(\$344.00)	\$156.00
0100-81500-0-0000-8110-580008-000-0000	\$1,000.00	(\$804.44)	\$195.56
0100-00240-0-1110-2420-580008-999-0000	\$2,000.00	(\$1,757.38)	\$242.62
0100-67700-0-1189-1000-580008-500-0000	\$1,391.69	(\$1,034.49)	\$357.20
0100-65000-0-5760-1110-580008-000-0000	\$500.00	(\$49.97)	\$450.03
0100-00240-0-0000-7200-580008-200-0000	\$2,237.00	(\$1,460.00)	\$777.00
0100-00240-0-0000-7200-580008-300-0000	\$2,237.00	(\$1,460.00)	\$777.00
0100-00240-0-0000-7200-580008-500-0000	\$2,237.00	(\$1,460.00)	\$777.00
0100-00240-0-0000-7200-580008-100-0000	\$1,600.00	(\$689.19)	\$910.81
0100-00240-0-1110-2130-580008-999-0000	\$1,000.00	(\$5.00)	\$995.00
0100-00240-0-1110-2700-580008-200-0000	\$2,000.00	(\$887.00)	\$1,113.00
0100-00240-0-1110-2700-580008-300-0000	\$2,000.00	(\$872.25)	\$1,127.75
0100-00240-0-1110-2700-580008-500-0000	\$2,000.00	(\$871.37)	\$1,128.63
0100-00240-0-0000-7700-580008-999-0000	\$5,000.00	(\$3,589.64)	\$1,410.36
0100-00240-0-0000-7200-580008-999-0000	\$10,000.00	(\$6,584.50)	\$3,415.50
0100-00000-0-0000-8200-580008-000-0000	\$5,000.00	(\$1,176.00)	\$3,824.00
0100-00970-0-0000-7200-580008-100-0000	\$5,000.00	(\$115.00)	\$4,885.00
0100-00000-0-0000-7200-580008-100-0000	\$7,500.00	(\$2,400.00)	\$5,100.00
0100-00240-0-0000-8200-580008-999-0000	\$8,000.00	(\$162.94)	\$7,837.06
0100-00240-0-0000-7400-580008-100-0000	\$9,000.00	(\$204.67)	\$8,795.33
0100-00240-0-0000-7300-580008-100-0000	\$9,600.00	(\$757.78)	\$8,842.22
0100-03330-0-0000-3600-580008-000-0000	\$30,000.00	(\$13,405.83)	\$16,594.17
0100-40350-0-1110-1000-580009-100-0000	\$0.00	\$100.00	\$100.00
0100-11000-0-1110-1000-580009-100-0000	\$30,000.00	(\$22,806.25)	\$7,193.75
0100-60190-0-1110-1000-580009-100-0000	\$10,800.00	(\$100.00)	\$10,700.00
0100-11000-0-1110-1000-580009-200-0000	\$17,500.00	\$1,179.54	\$18,679.54
0100-74350-0-1110-3110-580009-300-0000	\$95,000.00	(\$54,151.21)	\$40,848.79
0100-00000-0-0000-7100-580010-100-0000	\$75,000.00	(\$43,982.30)	\$31,017.70
0100-11000-0-0000-7100-580010-100-0000	\$75,000.00	\$46,926.59	\$121,926.59
0100-11000-0-1110-1000-580011-500-0000	\$930.70	(\$930.70)	\$0.00
***Expense Total	\$24,767,902.42	(\$644,353.68)	\$24,123,548.74

Pending Budget Revision
Control Number 20260005

ResolutionNo. 091626

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Balance Sheet Accounts			
0100-78100-0-0000-0000-974000-000-0000	\$17,980.76	\$105.00	\$18,085.76
0100-00000-0-0000-0000-971300-000-0000	\$20,751.74	(\$6,940.61)	\$13,811.13
0100-70410-0-0000-0000-974000-000-0000	\$0.00	\$63,212.71	\$63,212.71
0100-65460-0-0000-0000-974000-000-0000	\$0.00	\$68,888.93	\$68,888.93
0100-90660-0-0000-0000-974000-000-0000	\$0.00	\$112,036.57	\$112,036.57
0100-74350-0-0000-0000-974000-000-0000	\$121,209.04	\$37,244.97	\$158,454.01
0100-60190-0-0000-0000-974000-000-0000	\$395,368.90	\$4,370.33	\$399,739.23
0100-67700-0-0000-0000-974000-000-0000	\$367,815.20	\$37,915.52	\$405,730.72
0100-63000-0-0000-0000-974000-000-0000	\$465,292.38	\$17,756.41	\$483,048.79
0100-81500-0-0000-0000-974000-000-0000	\$478,732.96	\$122,952.33	\$601,685.29
0100-26000-0-0000-0000-974000-000-0000	\$861,060.38	(\$77,618.08)	\$783,442.30
0100-00380-0-0000-0000-978000-022-0000	\$250.00	(\$250.00)	\$0.00
0100-00380-0-0000-0000-978000-021-0000	\$4,314.75	(\$4,314.75)	\$0.00
0100-00380-0-0000-0000-978000-598-0000	\$0.00	\$201.94	\$201.94
0100-00380-0-0000-0000-978000-838-0000	\$878.27	(\$506.00)	\$372.27
0100-00380-0-0000-0000-978000-825-0000	\$14.75	\$370.00	\$384.75
0100-00380-0-0000-0000-978000-023-0000	\$0.00	\$564.75	\$564.75
0100-00380-0-0000-0000-978000-398-0000	\$0.00	\$1,325.35	\$1,325.35
0100-00380-0-0000-0000-978000-500-0000	\$1,847.33	\$1.00	\$1,848.33
0100-00380-0-0000-0000-978000-800-0000	\$1,402.98	\$922.16	\$2,325.14
0100-00380-0-0000-0000-978000-818-0000	\$0.00	\$2,649.62	\$2,649.62
0100-00230-0-0000-0000-978000-200-0000	\$1,141.50	\$1,530.64	\$2,672.14
0100-00380-0-0000-0000-978000-821-0000	\$1,834.53	\$1,231.54	\$3,066.07
0100-00380-0-0000-0000-978000-200-0000	\$1,886.06	\$1,249.00	\$3,135.06
0100-00380-0-0000-0000-978000-602-0000	\$5,588.15	\$368.45	\$5,956.60
0100-00380-0-0000-0000-978000-025-0000	\$0.00	\$7,800.00	\$7,800.00
0100-00380-0-0000-0000-978000-300-0000	\$6,000.47	\$1,859.00	\$7,859.47
0100-00970-0-0000-0000-978000-000-0000	\$7,638.86	\$1,438.81	\$9,077.67
0100-00230-0-0000-0000-978000-300-0000	\$7,361.22	\$2,387.71	\$9,748.93
0100-00380-0-0000-0000-978000-013-0000	\$12,458.33	\$3,836.93	\$16,295.26
0100-03330-0-0000-0000-978000-000-0000	\$218,657.18	\$44,059.26	\$262,716.44
0100-00000-0-0000-0000-978020-000-0000	\$41,135.31	(\$22,173.71)	\$18,961.60
0100-11000-0-0000-0000-978034-100-0000	\$32,333.02	(\$117.00)	\$32,216.02
0100-00000-0-0000-0000-978034-000-0000	\$104,969.96	\$110,268.13	\$215,238.09
0100-00240-0-0000-0000-978034-000-0000	\$39,636.50	\$193,827.48	\$233,463.98
0100-00000-0-0000-0000-978035-000-0000	\$225,000.00	\$25,000.00	\$250,000.00
0100-00000-0-0000-0000-978036-000-0000	\$255,000.00	\$45,000.00	\$300,000.00
0100-11000-0-0000-0000-978038-000-0000	\$21,802.80	\$1,450.00	\$23,252.80
0100-11000-0-0000-0000-978038-200-0000	\$58,922.41	\$8,614.58	\$67,536.99
0100-11000-0-0000-0000-978038-500-0000	\$101,448.81	\$29,054.55	\$130,503.36
0100-11000-0-0000-0000-978038-300-0000	\$115,452.27	\$16,821.71	\$132,273.98
0100-00000-0-0000-0000-978041-000-0000	\$100,000.00	\$150,000.00	\$250,000.00
0100-00000-0-0000-0000-978044-000-0000	\$250,000.00	(\$50,000.00)	\$200,000.00
0100-00000-0-0000-0000-978900-000-0000	\$1,353,000.00	(\$98,000.00)	\$1,255,000.00

Pending Budget Revision
Control Number 20260005
Resolution No. 091626

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Balance Sheet Accounts			
0100-00380-0-0000-0000-979100-298-0000	\$0.00	(\$179.92)	(\$179.92)
0100-00380-0-0000-0000-979100-200-0000	\$3,135.06	\$179.92	\$3,314.98
0100-26000-0-0000-0000-979300-000-0000	\$0.00	(\$145,219.00)	(\$145,219.00)
***Balance Sheet Account Total	<u>\$5,701,321.88</u>	<u>\$711,176.23</u>	<u>\$6,412,498.11</u>
Fund Totals			
Total: Income	\$23,515,006.92	\$357,300.18	\$23,872,307.10
Total: Expenses	\$24,767,902.42	(\$644,353.68)	\$24,123,548.74
Total: Balance Sheet Accounts	\$5,701,321.88	\$711,176.23	\$6,412,498.11

Pending Budget Revision
Control Number 20260005

ResolutionNo. 091626

Fund: 0800 Student Activity Special Revenue Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
0800-82100-0-0000-0000-866000-500-0000	\$1,215.00	\$94.13	\$1,309.13
0800-82100-0-0000-0000-869900-753-0000	\$1,000.00	\$1,029.00	\$2,029.00
0800-82100-0-0000-0000-869900-597-0000	\$1,950.00	\$562.64	\$2,512.64
0800-82100-0-0000-0000-869900-733-0000	\$12,500.00	(\$2,508.00)	\$9,992.00
0800-82100-0-0000-0000-869900-903-0000	\$8,500.00	\$2,390.00	\$10,890.00
0800-82100-0-0000-0000-869900-500-0000	\$20,892.00	(\$671.00)	\$20,221.00
***Income Total	<u>\$46,057.00</u>	<u>\$896.77</u>	<u>\$46,953.77</u>
Expenses			
0800-82100-0-1110-4100-430000-597-0000	\$1,000.00	(\$1,000.00)	\$0.00
0800-82100-0-1110-4100-430000-903-0000	\$2,500.00	(\$1,265.95)	\$1,234.05
0800-82100-0-1110-4100-430000-753-0000	\$2,000.00	(\$88.78)	\$1,911.22
0800-82100-0-1110-4100-430000-733-0000	\$7,500.00	\$2,645.87	\$10,145.87
0800-82100-0-1110-4100-430000-500-0000	\$23,838.72	(\$6,427.09)	\$17,411.63
0800-82100-0-1110-4100-530000-733-0000	\$35.00	(\$35.00)	\$0.00
0800-82100-0-1110-4100-575020-597-0000	\$248.08	(\$248.08)	\$0.00
0800-82100-0-1110-4100-575020-903-0000	\$150.00	\$501.00	\$651.00
0800-82100-0-1110-4100-580000-753-0000	\$190.00	(\$190.00)	\$0.00
0800-82100-0-1110-4100-580000-500-0000	\$350.00	(\$350.00)	\$0.00
0800-82100-0-1110-4100-580000-733-0000	\$3,000.00	(\$2,950.00)	\$50.00
0800-82100-0-1110-4100-580000-597-0000	\$2,075.00	(\$316.15)	\$1,758.85
0800-82100-0-1110-4100-580000-903-0000	\$500.00	\$3,032.29	\$3,532.29
0800-82100-0-1110-4100-580008-597-0000	\$425.00	(\$425.00)	\$0.00
***Expense Total	<u>\$43,811.80</u>	<u>(\$7,116.89)</u>	<u>\$36,694.91</u>
Balance Sheet Accounts			
0800-82100-0-0000-0000-974000-500-0000	\$8,281.13	\$6,365.22	\$14,646.35
0800-82100-0-0000-0000-974000-753-0000	\$1,441.45	\$1,307.78	\$2,749.23
0800-82100-0-0000-0000-974000-597-0000	\$2,230.30	\$2,551.87	\$4,782.17
0800-82100-0-0000-0000-974000-733-0000	\$7,897.94	(\$2,168.87)	\$5,729.07
0800-82100-0-0000-0000-974000-903-0000	\$9,774.03	\$122.66	\$9,896.69
***Balance Sheet Account Total	<u>\$29,624.85</u>	<u>\$8,178.66</u>	<u>\$37,803.51</u>
Fund Totals			
Total: Income	\$46,057.00	\$896.77	\$46,953.77
Total: Expenses	\$43,811.80	(\$7,116.89)	\$36,694.91
Total: Balance Sheet Accounts	\$29,624.85	\$8,178.66	\$37,803.51

Pending Budget Revision
Control Number 20260005

ResolutionNo. 091626

Fund: 1200 Child Development Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
1200-00370-0-0000-0000-866000-000-0000	\$3,650.00	\$119.72	\$3,769.72
1200-05300-0-0000-0000-867300-120-0000	\$55,000.00	\$577.00	\$55,577.00
1200-05300-0-0000-0000-867300-000-0000	\$275,000.00	(\$13,993.60)	\$261,006.40
1200-00370-0-0000-0000-867300-000-0000	\$260,000.00	\$4,472.74	\$264,472.74
1200-05300-0-0000-0000-869900-000-0000	\$2,500.00	(\$3,416.52)	(\$916.52)
1200-05300-0-0000-0000-869900-120-0000	\$750.00	\$254.57	\$1,004.57
1200-00370-0-0000-0000-869900-000-0000	\$5,000.00	\$4,429.15	\$9,429.15
1200-00370-0-0000-0000-898000-000-0000	(\$20,000.00)	(\$18,100.00)	(\$38,100.00)
1200-05300-0-0000-0000-898000-120-0000	(\$12,500.00)	(\$14,400.00)	(\$26,900.00)
1200-05300-0-0000-0000-898000-000-0000	\$32,500.00	\$32,500.00	\$65,000.00
***Income Total	<u>\$601,900.00</u>	<u>(\$7,556.94)</u>	<u>\$594,343.06</u>
Expenses			
1200-05300-0-0001-6000-590030-120-0000	\$25.00	(\$25.00)	\$0.00
1200-05300-0-0001-6000-590030-000-0000	\$150.00	(\$150.00)	\$0.00
1200-00370-0-8500-6000-590030-000-0000	\$200.00	(\$55.75)	\$144.25
1200-05300-0-0001-9100-743900-000-0000	\$1,500.00	(\$172.13)	\$1,327.87
1200-00370-0-8500-9100-743900-000-0000	\$2,000.00	(\$672.13)	\$1,327.87
1200-05300-0-0001-6000-230000-120-0000	\$8,455.00	\$467.84	\$8,922.84
1200-00370-0-8500-6000-230000-000-0000	\$57,189.00	\$3,122.47	\$60,311.47
1200-05300-0-0001-6000-230000-000-0000	\$90,349.00	\$1,573.80	\$91,922.80
1200-05300-0-0001-6000-290000-120-0000	\$20,765.00	\$120.49	\$20,885.49
1200-00370-0-8500-6000-290000-000-0000	\$107,305.64	(\$15,163.62)	\$92,142.02
1200-05300-0-0001-6000-290000-000-0000	\$103,660.00	\$8,001.54	\$111,661.54
1200-05300-0-0001-6000-290010-000-0000	\$2,500.00	(\$642.11)	\$1,857.89
1200-00370-0-8500-6000-290010-000-0000	\$3,000.00	(\$980.08)	\$2,019.92
1200-00370-0-8500-6000-290020-000-0000	\$250.00	(\$232.52)	\$17.48
1200-05300-0-0001-6000-290020-000-0000	\$600.00	(\$361.18)	\$238.82
1200-05300-0-0001-6000-290060-000-0000	\$1,500.00	\$232.43	\$1,732.43
1200-00370-0-8500-6000-290060-000-0000	\$3,500.00	(\$996.35)	\$2,503.65
1200-05300-0-0001-6000-320200-120-0000	\$7,834.00	(\$0.70)	\$7,833.30
1200-00370-0-8500-6000-320200-000-0000	\$45,911.00	(\$6,106.09)	\$39,804.91
1200-05300-0-0001-6000-320200-000-0000	\$53,247.30	\$1,852.19	\$55,099.49
1200-05300-0-0001-6000-330200-120-0000	\$2,235.00	\$46.44	\$2,281.44
1200-00370-0-8500-6000-330200-000-0000	\$13,100.00	(\$1,081.56)	\$12,018.44
1200-05300-0-0001-6000-330200-000-0000	\$15,194.00	\$677.28	\$15,871.28
1200-05300-0-0001-6000-340200-120-0000	\$1,416.58	(\$8.53)	\$1,408.05
1200-00370-0-8500-6000-340200-000-0000	\$20,322.68	(\$2,661.66)	\$17,661.02
1200-05300-0-0001-6000-340200-000-0000	\$24,522.24	\$2,185.83	\$26,708.07
1200-05300-0-0001-6000-350200-120-0000	\$15.00	(\$0.08)	\$14.92
1200-00370-0-8500-6000-350200-000-0000	\$85.00	(\$6.60)	\$78.40
1200-05300-0-0001-6000-350200-000-0000	\$99.00	\$4.76	\$103.76
1200-05300-0-0001-6000-360200-120-0000	\$526.24	\$11.30	\$537.54
1200-00370-0-8500-6000-360200-000-0000	\$3,085.00	(\$252.17)	\$2,832.83

ResolutionNo. 091626

Fund: 1200 Child Development Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
1200-05300-0-0001-6000-360200-000-0000	\$3,577.00	\$161.33	\$3,738.33
1200-05300-0-0001-6000-430000-120-0000	\$500.00	(\$313.54)	\$186.46
1200-00370-0-8500-6000-430000-000-0000	\$6,500.00	(\$2,228.99)	\$4,271.01
1200-05300-0-0001-6000-430000-000-0000	\$4,500.00	\$1,286.20	\$5,786.20
1200-05300-0-0001-6000-430003-000-0000	\$175.00	(\$68.25)	\$106.75
1200-00370-0-8500-6000-430003-000-0000	\$375.00	(\$243.38)	\$131.62
1200-05300-0-0001-6000-430006-120-0000	\$1,500.00	(\$579.99)	\$920.01
1200-05300-0-0001-6000-430006-000-0000	\$6,500.00	(\$2,330.72)	\$4,169.28
1200-00370-0-8500-6000-430006-000-0000	\$12,000.00	(\$2,773.38)	\$9,226.62
1200-00370-0-8500-6000-440000-000-0000	\$1,000.00	(\$1,000.00)	\$0.00
1200-05300-0-0001-6000-520015-000-0000	\$197.40	(\$48.00)	\$149.40
1200-00370-0-8500-6000-520015-000-0000	\$240.00	\$48.00	\$288.00
1200-05300-0-0001-6000-550020-000-0000	\$2,000.00	\$26.66	\$2,026.66
1200-05300-0-0001-6000-575020-000-0000	\$0.00	\$193.75	\$193.75
1200-00370-0-8500-6000-575020-000-0000	\$2,500.00	\$127.25	\$2,627.25
1200-05300-0-0001-6000-580000-120-0000	\$450.00	(\$310.00)	\$140.00
1200-05300-0-0001-6000-580000-000-0000	\$1,500.00	(\$596.00)	\$904.00
1200-00370-0-8500-6000-580000-000-0000	\$8,500.00	(\$972.86)	\$7,527.14
1200-00370-0-8500-6000-580008-000-0000	\$681.46	\$474.00	\$1,155.46
1200-05300-0-0001-6000-580008-000-0000	\$1,500.00	\$159.46	\$1,659.46
***Expense Total	\$644,737.54	(\$20,260.35)	\$624,477.19
Balance Sheet Accounts			
1200-05300-0-0000-0000-978000-120-0000	\$16,391.91	(\$12,764.93)	\$3,626.98
1200-05300-0-0000-0000-978000-000-0000	\$199.86	\$4,619.73	\$4,819.59
1200-00370-0-0000-0000-978000-000-0000	\$58,055.65	\$23,912.36	\$81,968.01
1200-05300-0-0000-0000-978020-120-0000	\$539.08	(\$211.73)	\$327.35
1200-05300-0-0000-0000-978020-000-0000	\$2,337.36	(\$1,516.69)	\$820.67
1200-00370-0-0000-0000-978020-000-0000	\$2,378.92	(\$1,335.33)	\$1,043.59
***Balance Sheet Account Total	\$79,902.78	\$12,703.41	\$92,606.19
Fund Totals			
Total: Income	\$601,900.00	(\$7,556.94)	\$594,343.06
Total: Expenses	\$644,737.54	(\$20,260.35)	\$624,477.19
Total: Balance Sheet Accounts	\$79,902.78	\$12,703.41	\$92,606.19

Pending Budget Revision
Control Number 20260005

ResolutionNo. 091626

Fund: 1300 Cafeteria Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
1300-53100-0-0000-0000-822010-000-0000	\$430,000.00	\$16,777.37	\$446,777.37
1300-53100-0-0000-0000-822020-000-0000	\$69,500.00	\$9,028.87	\$78,528.87
1300-53100-0-0000-0000-822100-000-0000	\$32,500.00	\$8,843.91	\$41,343.91
1300-53100-0-0000-0000-852010-000-0000	\$500,000.00	\$16,395.34	\$516,395.34
1300-53100-0-0000-0000-852020-000-0000	\$85,000.00	\$2,672.17	\$87,672.17
1300-53100-0-0000-0000-863400-000-0000	\$100.00	(\$52.00)	\$48.00
1300-53100-0-0000-0000-863460-000-0000	\$150.00	(\$18.00)	\$132.00
1300-53100-0-0000-0000-866000-000-0000	\$37,500.00	\$69.32	\$37,569.32
1300-53100-0-0000-0000-869900-000-0000	\$1,000.00	(\$523.60)	\$476.40
***Income Total	\$1,155,750.00	\$53,193.38	\$1,208,943.38
Expenses			
1300-53100-0-0000-3700-580075-000-0000	\$7,497.99	\$1,322.16	\$8,820.15
1300-53100-0-0000-3700-590030-000-0000	\$97.99	(\$97.99)	\$0.00
1300-53100-0-0000-3700-640000-000-0000	\$25,000.00	(\$25,000.00)	\$0.00
1300-53100-0-0000-3700-640000-300-0000	\$4,127.73	(\$500.00)	\$3,627.73
1300-53100-0-0000-8110-650000-000-0000	\$20,000.00	(\$20,000.00)	\$0.00
1300-53100-0-0000-7210-735000-000-0000	\$38,000.00	(\$3,000.00)	\$35,000.00
1300-53100-0-0000-3700-220000-000-0000	\$294,742.73	(\$22,726.84)	\$272,015.89
1300-53100-0-0000-3700-220010-000-0000	\$5,000.00	\$2,527.37	\$7,527.37
1300-53100-0-0000-3700-220020-000-0000	\$250.00	(\$79.24)	\$170.76
1300-53100-0-0000-3700-220050-000-0000	\$1,500.00	\$2,459.62	\$3,959.62
1300-53100-0-0000-3700-230000-000-0000	\$94,969.00	\$2,956.16	\$97,925.16
1300-53100-0-0000-3700-320200-000-0000	\$109,615.83	(\$8,793.12)	\$100,822.71
1300-53100-0-0000-3700-330200-000-0000	\$31,277.92	(\$2,333.58)	\$28,944.34
1300-53100-0-0000-3700-340200-000-0000	\$30,291.00	(\$236.14)	\$30,054.86
1300-53100-0-0000-3700-350200-000-0000	\$204.43	(\$13.44)	\$190.99
1300-53100-0-0000-3700-360200-000-0000	\$7,364.00	(\$482.77)	\$6,881.23
1300-53100-0-0000-3700-430000-000-0000	\$40,000.00	(\$9,841.21)	\$30,158.79
1300-53100-0-0000-3700-430010-000-0000	\$500.00	(\$16.90)	\$483.10
1300-53100-0-0000-3700-440000-000-0000	\$35,000.00	(\$35,000.00)	\$0.00
1300-53100-0-0000-3700-470000-000-0000	\$355,000.00	(\$33,191.48)	\$321,808.52
1300-53100-0-0000-3700-520000-000-0000	\$1,000.00	(\$824.25)	\$175.75
1300-53100-0-0000-3700-530000-000-0000	\$481.50	(\$226.83)	\$254.67
1300-53100-0-0000-3700-560000-000-0000	\$20,000.00	(\$3,710.35)	\$16,289.65
1300-53100-0-0000-3700-575030-300-0000	(\$1,450.28)	(\$2,184.40)	(\$3,634.68)
1300-53100-0-0000-3700-575030-200-0000	(\$737.03)	(\$2,124.70)	(\$2,861.73)
1300-53100-0-0000-3700-575030-500-0000	(\$227.06)	(\$78.52)	(\$305.58)
1300-53100-0-0000-3700-580016-000-0000	\$561.00	(\$607.75)	(\$46.75)
1300-53100-0-0000-3700-580000-000-0000	\$40,000.00	(\$17,390.95)	\$22,609.05
1300-53100-0-0000-3700-580008-000-0000	\$7,500.00	(\$2,828.16)	\$4,671.84
***Expense Total	\$1,167,566.75	(\$182,023.31)	\$985,543.44

Pending Budget Revision
Control Number 20260005

ResolutionNo. 091626

Fund: 1300 Cafeteria Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Balance Sheet Accounts			
1300-53100-0-0000-0000-971200-000-0000	\$9,169.37	\$2,021.81	\$11,191.18
1300-53100-0-0000-0000-974000-000-0000	\$1,005,446.32	\$235,168.07	\$1,240,614.39
1300-53100-0-0000-0000-974020-000-0000	\$3,428.55	(\$1,973.19)	\$1,455.36
***Balance Sheet Account Total	<u>\$1,018,044.24</u>	<u>\$235,216.69</u>	<u>\$1,253,260.93</u>
Fund Totals			
Total: Income	\$1,155,750.00	\$53,193.38	\$1,208,943.38
Total: Expenses	\$1,167,566.75	(\$182,023.31)	\$985,543.44
Total: Balance Sheet Accounts	\$1,018,044.24	\$235,216.69	\$1,253,260.93

Pending Budget Revision
Control Number 20260005

ResolutionNo. 091626

Fund: 1400 Deferred Maintenance Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
1400-00000-0-0000-0000-866000-000-0000	\$12,150.00	\$885.06	\$13,035.06
***Income Total	<u>\$12,150.00</u>	<u>\$885.06</u>	<u>\$13,035.06</u>
Expenses			
1400-00000-0-0000-8110-640000-300-0000	\$0.00	\$6,800.00	\$6,800.00
1400-00000-0-0000-8110-650000-500-0000	\$0.00	\$64,456.11	\$64,456.11
1400-00000-0-0000-8110-430000-200-0000	\$1,000.00	(\$1,000.00)	\$0.00
1400-00000-0-0000-8110-560000-000-0000	\$5,000.00	(\$5,000.00)	\$0.00
1400-00000-0-0000-8110-560000-200-0000	\$25,000.00	(\$25,000.00)	\$0.00
1400-00000-0-0000-8110-560000-500-0000	\$50,000.00	(\$42,220.00)	\$7,780.00
1400-00000-0-0000-8110-560000-300-0000	\$50,000.00	(\$34,492.48)	\$15,507.52
***Expense Total	<u>\$131,000.00</u>	<u>(\$36,456.37)</u>	<u>\$94,543.63</u>
Balance Sheet Accounts			
1400-00000-0-0000-0000-976000-000-0000	\$260,091.79	\$37,341.43	\$297,433.22
***Balance Sheet Account Total	<u>\$260,091.79</u>	<u>\$37,341.43</u>	<u>\$297,433.22</u>
Fund Totals			
Total: Income	\$12,150.00	\$885.06	\$13,035.06
Total: Expenses	\$131,000.00	(\$36,456.37)	\$94,543.63
Total: Balance Sheet Accounts	\$260,091.79	\$37,341.43	\$297,433.22

Pending Budget Revision
Control Number 20260005
ResolutionNo. 091626

Fund: 2000 SPECIAL RESERVE FUND FOR OTHEI

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
2000-00000-0-0000-0000-866000-000-0000	\$35,500.00	\$1,366.73	\$36,866.73
***Income Total	<u>\$35,500.00</u>	<u>\$1,366.73</u>	<u>\$36,866.73</u>
Expenses			
2000-00000-0-0000-9300-761200-000-0000	\$60,101.85	(\$0.59)	\$60,101.26
***Expense Total	<u>\$60,101.85</u>	<u>(\$0.59)</u>	<u>\$60,101.26</u>
Balance Sheet Accounts			
2000-00000-0-0000-0000-978000-000-0000	\$959,707.62	\$1,367.32	\$961,074.94
***Balance Sheet Account Total	<u>\$959,707.62</u>	<u>\$1,367.32</u>	<u>\$961,074.94</u>
Fund Totals			
Total: Income	\$35,500.00	\$1,366.73	\$36,866.73
Total: Expenses	\$60,101.85	(\$0.59)	\$60,101.26
Total: Balance Sheet Accounts	\$959,707.62	\$1,367.32	\$961,074.94

Pending Budget Revision
Control Number 20260005

Resolution No. 091626

Fund: 2500 Capital Facilities Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
2500-90100-0-0000-0000-866000-000-0000	\$57,500.00	(\$5,872.04)	\$51,627.96
2500-90100-0-0000-0000-868100-000-0000	\$100,000.00	(\$23,384.14)	\$76,615.86
***Income Total	<u>\$157,500.00</u>	<u>(\$29,256.18)</u>	<u>\$128,243.82</u>
Expenses			
2500-90100-0-0000-8500-610000-400-0000	\$0.00	\$51,523.45	\$51,523.45
2500-90100-0-0000-9100-743800-200-0000	\$114,231.00	\$0.26	\$114,231.26
2500-90100-0-0000-7200-580000-400-0000	\$20,000.00	(\$20,000.00)	\$0.00
2500-90100-0-0000-7200-580000-000-0000	\$15,000.00	(\$14,052.12)	\$947.88
2500-90100-0-0000-7200-580010-400-0000	\$10,000.00	(\$10,000.00)	\$0.00
***Expense Total	<u>\$159,231.00</u>	<u>\$7,471.59</u>	<u>\$166,702.59</u>
Balance Sheet Accounts			
2500-90100-0-0000-0000-974000-000-0000	\$1,168,573.23	(\$36,727.77)	\$1,131,845.46
***Balance Sheet Account Total	<u>\$1,168,573.23</u>	<u>(\$36,727.77)</u>	<u>\$1,131,845.46</u>
Fund Totals			
Total: Income	\$157,500.00	(\$29,256.18)	\$128,243.82
Total: Expenses	\$159,231.00	\$7,471.59	\$166,702.59
Total: Balance Sheet Accounts	\$1,168,573.23	(\$36,727.77)	\$1,131,845.46

Pending Budget Revision
Control Number 20260005
Resolution No. 091626

Fund: 5620 Debt Service Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
5620-00000-0-0000-0000-866000-100-0000	\$150,000.00	\$6,688.63	\$156,688.63
***Income Total	<u>\$150,000.00</u>	<u>\$6,688.63</u>	<u>\$156,688.63</u>
Balance Sheet Accounts			
5620-00000-0-0000-0000-978046-100-0000	\$4,398,506.49	\$6,688.63	\$4,405,195.12
***Balance Sheet Account Total	<u>\$4,398,506.49</u>	<u>\$6,688.63</u>	<u>\$4,405,195.12</u>
Fund Totals			
Total: Income	\$150,000.00	\$6,688.63	\$156,688.63
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$4,398,506.49	\$6,688.63	\$4,405,195.12

PIONEER UNION ELEMENTARY SCHOOL DISTRICT

Agenda Item Form

Item: 13.3 To: Pioneer School Board Members

Date: September 16, 2026

For:

- ☒ Board Meeting
- ☐ Information
- ☒ Action
- ☐ First Reading

Recommendation:

- ☒ Approve
- ☐ Deny
- ☐ N/A

Fiscal Impact: \$0

Item: Gann Limit Calculation by Resolution #091626A

Purpose: Attached is the resolution to revise the 2025/2026 Gann Limit and to adopt the 2026/2027 Gann Limit. This resolution must be passed annually.

In November of 1979, California voters approved Proposition 4; an initiative, known as the Gann Initiative, that placed limits on the growth of expenditures for publicly funded programs. Additions to the Government Code were then added to law to specify the process for calculating state and local government appropriation limits and appropriations subject to limitation under the Constitution. These constitutional and statutory sections require that each entity of government formally adopt through a resolution its appropriations limit for a given fiscal year by September 30th of each year.

Simply put, the purpose of the limit is to keep inflation adjusted per-person government spending under 1978-79 levels. For LEAs, ADA is used to determine population.

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2024-25 Actual			2025-26 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	16,427,953.53		16,427,953.53			17,435,204.59
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,623.08		1,623.08			1,618.41
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2024-25			Adjustments to 2025-26		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2025-26 P2 Report			2026-27 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	1,618.41		1,618.41	1,597.50		1,597.50
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,618.41			1,597.50
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2025-26 Actual			2026-27 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	17,610.84		17,610.84	0.00		0.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	21.96		21.96	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,703,190.42		2,703,190.42	2,321,688.00		2,321,688.00
5. Unsecured Roll Taxes (Object 8042)	270,285.44		270,285.44	0.00		0.00
6. Prior Years' Taxes (Object 8043)	58,914.06		58,914.06	0.00		0.00
7. Supplemental Taxes (Object 8044)	41,714.97		41,714.97	0.00		0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,011,833.70)		(1,011,833.70)	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,079,903.99	0.00	2,079,903.99	2,321,688.00	0.00	2,321,688.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,079,903.99	0.00	2,079,903.99	2,321,688.00	0.00	2,321,688.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			214,837.65			219,737.55
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	800,000.00		800,000.00	760,000.00		760,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	800,000.00	0.00	1,014,837.65	760,000.00	0.00	979,737.55
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	18,400,437.00		18,400,437.00	18,570,446.00		18,570,446.00
25. LCFF State Aid - Prior Years (Object 8019)	(346.00)		(346.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	18,400,091.00	0.00	18,400,091.00	18,570,446.00	0.00	18,570,446.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	25,568,580.34		25,568,580.34	26,959,223.83		26,959,223.83

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	378,602.16		378,602.16	350,000.00		350,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			16,427,953.53			17,435,204.59
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9971			0.9871
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			17,435,204.59			18,062,199.83
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,079,903.99			2,321,688.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			194,209.20			191,700.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			16,370,138.25			16,720,249.38
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			16,370,138.25			16,720,249.38
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			277,301.78			250,464.96
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,357,205.77			2,572,152.96
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			16,092,836.47			16,469,784.42
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,357,205.77			
b. State Subventions (Line D8)			16,092,836.47			
c. Less: Excluded Appropriations (Line C23)			1,014,837.65			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			17,435,204.59			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit						
	2025-26 Actual			2026-27 Budget		

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