

**Charter School Second Interim Report**

FY 2025-2026  
For the Period July 1, 2025 through January 31, 2026  
Accrual Basis

Financial Accounting Department  
Charter Schools Accounting Office  
Authorizing Agency Contact: Theresa Goody (tgoody@sandi.net)  
Authorizing Agency Contact: Nadine Creer (ncreer@sandi.net)

Charter School Name: Holly Drive Leadership Academy  
CDS #: 37-68338-6117279  
Charter Approving Entity: San Diego Unified School District  
County: San Diego  
SBE Charter #: 0264

Has board approved a revised budget? (check box below)  
 Yes. (Enter board approved revised budget)  
Revised Date:  
 No. (Enter budget forecast)

Description	Object Code	A	B	C	D	(A + C)	(B + D)	(E + H)	(G - E)
		Unrestricted Budget	Unrestricted Actuals through 01/31/26	Restricted Budget	Restricted Actuals through 01/31/26	Total Budget	Total Actuals through 01/31/26	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
<b>A. REVENUES (8000-8799)</b>									
1. Local Control Funding Formula (LCFF) Sources - (8011-8097)									
LCFF State Aid - Current Year (CY) (Res 0000)	8011	340,262	166,143			340,262	166,143	340,262	-
Education Protection Account State Aid (EPA) - CY (Res 1400)	8012	21,620	9,551			21,620	9,551	21,620	-
State Aid - Prior Years (LCFF State Aid and EPA) (Res 0000 and Res 1400)	8019	-	-			-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes - CY & PY (Res 0000)	8096	1,065,650	470,788			1,065,650	470,788	1,065,650	-
Other LCFF Transfers	8091, 8097								-
<b>Total, LCFF Sources</b>		<b>1,427,532</b>	<b>646,482</b>	<b>-</b>	<b>-</b>	<b>1,427,532</b>	<b>646,482</b>	<b>1,427,532</b>	<b>-</b>
2. Federal Revenues (8100-8299)									
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290			39,370	20,358	39,370	20,358	39,370	-
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants (Res 4035)	8290			4,705	1,095	4,705	1,095	4,705	-
ESEA (ESSA) : Title III, English Learner Student Program (Res 4203)	8290					-	-	-	-
ESEA (ESSA) : Title III, Immigrant Student Program (Res 4201)	8290					-	-	-	-
ESEA (ESSA): Title IV, Part B, 21st Century Community Learning Centers Program (Res 4124)	8290					-	-	-	-
ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants (Res 4127)	8290			10,000	5,000	10,000	5,000	10,000	-
ESSA: Title IV, Part C, Public Charter Schools Grant Program (Res 4610)	8290					-	-	-	-
Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (Res 3310)	8181			17,496		17,496		17,496	-
Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)	8182			1,107	1,107	1,107	1,107	1,107	-
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220					-	-	-	-
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110					-	-	-	-
Other Federal Revenues (All other resources not reported separately)	8100-8299					-	-	-	-
<b>Total - Federal Revenues</b>		<b>-</b>	<b>-</b>	<b>72,678</b>	<b>27,560</b>	<b>72,678</b>	<b>27,560</b>	<b>72,678</b>	<b>-</b>
3. Other State Revenues (8300-8599)									
State Special Education (Res 6500)	8792			99,185	48,874	99,185	48,874	99,185	-
State Special Education Mental Health Services (Res 6512)	8590			8,747	5,090	8,747	5,090	8,747	-
Mandate Block Grant (Res 0000)	8550	1,960	1,960			1,960	1,960	1,960	0
After School Education and Safety (ASES) (Res 6010)	8677, 8590			122,230		122,230		122,230	-
Common Core Standards Implementation (Res 7405)	8590					-	-	-	-
Charter School Facility Grant Program (SB 740) (Res 6030)	8590					-	-	-	-
COVID-19 LEA Response Funds (SB 117) (Res 7388)	8590					-	-	-	-
Lottery, Unrestricted (Res 1100)	8560	21,565	8,083			21,565	8,083	21,565	-
Lottery, Restricted - Prop 20 (Res 6300)	8560			9,258	100	9,258	100	9,258	-
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590					-	-	-	-
Other State Revenues (All other resources not reported separately)	8300-8599	386	386	327,264	32,040	327,650	32,426	327,650	0
<b>Total - Other State Revenues</b>		<b>23,911</b>	<b>10,429</b>	<b>566,685</b>	<b>86,104</b>	<b>590,596</b>	<b>96,534</b>	<b>590,596</b>	<b>0</b>
4. Local Revenue (8600-8799)									
All Local Revenues	8600-8799	11,918	7,648			11,918	7,648	11,918	-
<b>Total - Local Revenues</b>		<b>11,918</b>	<b>7,648</b>	<b>-</b>	<b>-</b>	<b>11,918</b>	<b>7,648</b>	<b>11,918</b>	<b>-</b>
<b>5. TOTAL REVENUES</b>									
		<b>1,463,361</b>	<b>664,559</b>	<b>639,363</b>	<b>113,664</b>	<b>2,102,724</b>	<b>778,224</b>	<b>2,102,724</b>	<b>0</b>
<b>B. EXPENDITURES AND OTHER OUTGO (1000-7499)</b>									
1. Certificated Salaries									
Teachers' Salaries	1100	446,070	243,350	77,440	41,769	523,510	285,119	523,510	-
Pupil Support Salaries	1200					-	-	-	-
Supervisors' and Administrators' Salaries	1300	132,775	101,550	118,775	48,081	251,550	149,632	251,550	-
Other Certificated Salaries	1900			21,000	11,600	21,000	11,600	21,000	-
<b>Total, Certificated Salaries</b>		<b>578,844</b>	<b>344,900</b>	<b>217,215</b>	<b>101,451</b>	<b>796,060</b>	<b>446,351</b>	<b>796,060</b>	<b>-</b>

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FY 2025-2026  
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Has board approved a revised budget? (check box below)  
 Yes. (Enter board approved revised budget)  
 Revised Date: \_\_\_\_\_  
 No. (Enter budget forecast)

Description	Object Code	A	B	C	D	(A + C)	(B + D)	(E + H)	(G - E)
		Unrestricted Budget	Unrestricted Actuals through 01/31/26	Restricted Budget	Restricted Actuals through 01/31/26	Total Budget	Total Actuals through 01/31/26	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
<b>2. Classified Salaries</b>									
Instructional Salaries	2100	-	10,169	264,271	147,486	264,271	157,655	264,271	-
Support Salaries	2200	71,648	40,551		5,608	71,648	46,159	71,648	-
Supervisors' and Administrators' Salaries	2300					-	-	-	-
Clerical and Office Salaries	2400	79,125	46,791	500	363	79,625	47,155	79,625	-
Other Classified Salaries	2900					-	-	-	-
<b>Total, Classified Salaries</b>		<b>150,773</b>	<b>97,511</b>	<b>264,771</b>	<b>153,457</b>	<b>415,544</b>	<b>250,968</b>	<b>415,544</b>	<b>-</b>
<b>3. Employee Benefits</b>									
STRS	3101-3102	88,813	44,910	59,997	18,929	148,810	63,839	148,810	-
PERS	3201-3202	57,209	16,824	38,646	23,505	95,855	40,329	95,855	-
OASDI/Medicare (Social Security)	3301-3302	25,862	12,459	17,470	13,212	43,332	25,671	43,332	-
Health and Welfare Benefits	3401-3402	44,441	57,328	30,021		74,462	57,328	74,462	-
Unemployment Insurance	3501-3502	1,989	1,892	1,343	846	3,332	2,737	3,332	-
Workers' Compensation Insurance	3601-3602	9,517	13,554	6,429		15,947	13,554	15,947	-
OPEB, Allocated	3701-3702					-	-	-	-
OPEB, Active Employees	3751-3752					-	-	-	-
Other Employee Benefits	3901-3902					-	-	-	-
<b>Total, Employee Benefits</b>		<b>227,830</b>	<b>146,967</b>	<b>153,908</b>	<b>56,492</b>	<b>381,738</b>	<b>203,459</b>	<b>381,738</b>	<b>-</b>
<b>4. Books and Supplies</b>									
Approved Textbooks and Core Curricula Materials	4100	-		29,540		29,540	-	29,540	-
Books and Other Reference Materials	4200	1,575	875		413	1,575	1,288	1,575	-
Materials and Supplies	4300	56,500	24,675		641	56,500	25,316	56,500	-
Non-capitalized Equipment	4400	7,000	4,364			7,000	4,364	7,000	-
Food (Food used in food-service activities for which the purpose is nutrition)	4700	2,317			75	2,317	75	2,317	-
<b>Total, Books and Supplies</b>		<b>67,392</b>	<b>29,914</b>	<b>29,540</b>	<b>1,129</b>	<b>96,932</b>	<b>31,043</b>	<b>96,932</b>	<b>-</b>
<b>5. Services and Other Operating Expenditures</b>									
Subagreements for Services	5100					-	-	-	-
Travel and Conferences	5200	2,845	4,265	16,556		19,401	4,265	19,401	-
Dues and Memberships	5300	424	2,318	2,000		2,424	2,318	2,424	-
Insurance	5400	25,202	25,202			25,202	25,202	25,202	-
Operations and Housekeeping Services	5500	47,888	8,581			47,888	8,581	47,888	-
Rentals,Leases,Repairs,and Noncapitalized Improvements	5600	6,216	(300)			6,216	(300)	6,216	-
Transfer of Direct Costs ( <b>MUST net to zero</b> )	5700					-	-	-	-
Prof/Consulting Svcs and Operating Expend ( <b>Include District Oversight</b> )	5800	304,604	163,442	143,510	70,270	448,114	233,711	448,114	-
Communications	5900	37,675	21,495			37,675	21,495	37,675	-
<b>Total, Services and Other Operating Expenditures</b>		<b>424,855</b>	<b>225,004</b>	<b>162,066</b>	<b>70,270</b>	<b>586,921</b>	<b>295,273</b>	<b>586,921</b>	<b>-</b>
<b>6. Capital Outlay</b>									
Depreciation Expense (See Sections G.9 & F.2.a)	6900	6,173	3,601			6,173	3,601	6,173	-
<b>Total, Capital Outlay</b>		<b>6,173</b>	<b>3,601</b>	<b>-</b>	<b>-</b>	<b>6,173</b>	<b>3,601</b>	<b>6,173</b>	<b>-</b>
<b>7. Other Outgo</b>									
Tuition to Other Schools ( <b>Include contribution to unfunded cost of Sp Ed.</b> )	7110-7143					-	-	-	-
Transfers of Pass-Through Revenues to Other LEAs	7211-7213					-	-	-	-
Transfers of Apportionments to Other LEAs - Spec Ed and All Others	7221-7223					-	-	-	-
All Other Transfers	7280-7299					-	-	-	-
Transfers of Indirect Costs ( <b>MUST net to zero</b> )	7300-7399					-	-	-	-
Debt Service - Interest	7430-7439					-	-	-	-
Debt Service - Principal ( <b>FOR MODIFIED ACCRUAL BASIS ONLY</b> )	7439					-	-	-	-
<b>Total, Other Outgo</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. TOTAL EXPENDITURES</b>		<b>1,455,867</b>	<b>847,896</b>	<b>827,500</b>	<b>382,799</b>	<b>2,283,367</b>	<b>1,230,695</b>	<b>2,283,367</b>	<b>-</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>7,493</b>	<b>(183,337)</b>	<b>(188,137)</b>	<b>(269,134)</b>	<b>(180,643)</b>	<b>(452,471)</b>	<b>(180,643)</b>	<b>-</b>

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Description	Object Code	A	B	C	D	(A + C) E	(B + D) F	(E + H) G	(G - E) H
		Unrestricted Budget	Unrestricted Actuals through 01/31/26	Restricted Budget	Restricted Actuals through 01/31/26	Total Budget	Total Actuals through 01/31/26	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
<b>D. OTHER FINANCING SOURCES/USES (7600-7699, 8930-8999)</b>									
1. All Other Financing Sources	8930-8979					-	-	-	
2. Other Uses	7630-7699					-	-	-	
3. Contributions between unrestricted and restricted accounts ( <i>MUST net to zero</i> ) ( <i>Include contribution to the unfunded cost of Special Education</i> )	8980-8999	(188,137)	(269,134)	188,137	269,134	-	-	-	
4. TOTAL OTHER FINANCING SOURCES/USES		(188,137)	(269,134)	188,137	269,134	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.A.)</b>		(180,643)	(452,471)	-	(0)	(180,643)	(452,471)	(180,643)	
<b>F. FUND BALANCE/NET POSITION (Budget and Actuals MUST match) (F.1.a-b)</b>									
1. Beginning Fund Balance/Net Position									
a. July 1 ( <i>MUST match EFB/Net Position of PY Unaudited Actuals, Section F.2</i> )	9791	680,407	680,407	1,689	1,689	682,096	682,096	682,096	
b. Adjustments/Restatements	9793, 9795	-	-	-	-	-	-	-	
c. Adjusted Beginning Fund Balance/Net Position		680,407	680,407	1,689	1,689	682,096	682,096	682,096	
<b>2. Projected Ending Fund Balance/Net Position, June 30 (E + F.1.c.)</b>	See cell M128	499,764	227,936	1,689	1,688	501,453	229,625	501,453	
<b>Components of Ending Net Position</b>									
a. Net Investment in Capital Assets ( <i>See Sections B.6 and G.9</i> )	9796		54,015				54,015		
b. Restricted Net Position	9797				1,688		1,688		
c. Unrestricted Net Position	9791		173,921		-		173,921		
<b>G. ASSETS</b>									
1. Cash									
In County Treasury	9110		(87,075)		283,139		196,064		
Fair Value Adjustment to Cash in County Treasury	9111						-		
In Banks	9120		294,754				294,754		
In Revolving Fund	9130						-		
With Fiscal Agent/Trustee	9135						-		
Collections Awaiting Deposit	9140						-		
2. Investments	9150		25,611				25,611		
3. Accounts Receivable	9200		2,691				2,691		
4. Due From Grantor Government	9290		810				3,500		
5. Due From Other Funds	9310				2,690		-		
6. Stores	9320						-		
7. Prepaid Expenditures (Expenses)	9330						-		
8. Other Current Assets	9340						-		
9. Lease Receivable	9380						-		
10. Capital Assets ( <i>See Sections B.6 &amp; F.2.a</i> )	9400-9489		54,015				54,015		
11. Total Assets			290,806		285,829		576,635		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1. Deferred Outflows of Resources	9490						-		
2. Total Deferred Outflows			-		-		-		

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		Unrestricted Budget	Unrestricted Actuals through 01/31/26	Restricted Budget	Restricted Actuals through 01/31/26	Total Budget	Total Actuals through 01/31/26	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
<b>I. LIABILITIES</b>									
1. Accounts Payable	9500		62,870				62,870		
2. Due to Grantor Government	9590				46,910		46,910		
3. Due to Other Funds	9610						-		
4. Current Loans	9640						-		
5. Deferred Revenue	9650				237,230		237,230		
6. Long-term Liabilities	9660-9669						-		
7. Total Liabilities			62,870		284,140		347,010		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1. Deferred Inflows of Resources	9690						-		
2. Total Deferred inflows of Resources			-		-		-		
<b>K. ENDING FUND BALANCE/NET POSITION, January 31, 2026</b>									
1. Ending Fund Balance/Net Position (Sections G.11+H.2-I.7-J.2)			227,936		1,689		229,625		
<i>(MUST agree with F.2)</i>									

**BUDGET VARIANCE ANALYSIS**  
**2nd Interim Budget vs Preliminary Budget**  
**FY 2025-26**

**Instructions:**

Column G "Preliminary Budget" - manual input (data source: Budget submitted in June 2025)  
 Column H "2nd Interim Budget" - will automatically populate (linked to Interim Input tab)  
 Column I "\$ Difference" - will automatically populate  
 Column J "% Change" - will automatically populate  
 Column K "Explanation" - provide an explanation if Column J is highlighted in RED

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Description	Object Code	Preliminary Budget (A)	Revised 2nd Interim Budget (B)	2nd Interim Budget vs Preliminary Budget Favorable / (Unfavorable)		Explanation of Change <i>(e.g. enrollment increase from 350 students to 280.; one-time purchase of 100 chrome books, etc.)</i> =>10% and =>(-10%)
				\$ Difference (Col B & A) (C)	% Change (C/A) (D)	
<b>A. REVENUES (8000-8799)</b>						
1. Local Control Funding Formula (LCFF) Sources - (8011-8097)						
LCFF State Aid - Current Year (CY) (Res 0000)	8011	356,085	340,262	(15,823)	-4%	
Education Protection Account State Aid (EPA) - CY (Res 1400)	8012	22,184	21,620	(564)	-3%	
State Aid - Prior Years (LCFF State Aid and EPA) (Res 0000 and Res 1400)	8019	-	-	-	0%	
Transfers to Charter Schools In Lieu of Property Taxes - CY & PY (Res 0000)	8096	1,081,098	1,065,650	(15,449)	-1%	
Other LCFF Transfers	8091, 8097	-	-	-	0%	
<b>Total, LCFF Sources</b>		<b>1,459,367</b>	<b>1,427,532</b>	<b>(31,836)</b>	<b>-2%</b>	
2. Federal Revenues (8100-8299)						
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290	40,620	39,370	(1,250)	-3%	Revised Preliminary Allocation for FY25-26
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants (Res 4035)	8290	4,182	4,705	523	13%	
ESEA (ESSA) : Title III, English Learner Student Program (Res 4203)	8290	-	-	-	0%	
ESEA (ESSA) : Title III, Immigrant Student Program (Res 4201)	8290	-	-	-	0%	
ESEA (ESSA): Title IV, Part B, 21st Century Community Learning Centers Program (Res 4124)	8290	-	-	-	0%	
ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants (Res 4127)	8290	10,000	10,000	-	0%	
ESSA: Title IV, Part C, Public Charter Schools Grant Program (Res 4610)	8290	-	-	-	0%	
Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (Res 3310)	8181	17,496	17,496	-	0%	
Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)	8182	-	1,107	1,107	0%	
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220	-	-	-	0%	
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110	-	-	-	0%	
Other Federal Revenues (All other resources not reported separately)	8100-8299	-	-	-	0%	
<b>Total - Federal Revenues</b>		<b>72,298</b>	<b>72,678</b>	<b>380</b>	<b>1%</b>	
3. Other State Revenues (8300-8599)						
State Special Education (Res 6500)	8792	101,772	99,185	(2,587)	-3%	Adjusted for final carryover for Learning Recovery, UPK Grant and ELOP See explanations above
State Special Education Mental Health Services (Res 6512)	8590	8,976	8,747	(228)	-3%	
Mandate Block Grant (Res 0000)	8550	1,960	1,960	-	0%	
After School Education and Safety (ASES) (Res 6010)	8677, 8590	122,230	122,230	-	0%	
Common Core Standards Implementation (Res 7405)	8590	-	-	-	0%	
Charter School Facility Grant Program (SB 740) (Res 6030)	8590	-	-	-	0%	
COVID-19 LEA Response Funds (SB 117) (Res 7388)	8590	-	-	-	0%	
Lottery, Unrestricted (Res 1100)	8560	22,128	21,565	(563)	-3%	
Lottery, Restricted - Prop 20 (Res 6300)	8560	9,500	9,258	(242)	-3%	
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590	-	-	-	0%	
Other State Revenues (All other resources not reported separately)	8300-8599	462,485	327,650	(134,835)	-29%	
<b>Total - Other State Revenues</b>		<b>729,050</b>	<b>590,596</b>	<b>(138,454)</b>	<b>-19%</b>	
4. Local Revenue (8600-8799)						
All Local Revenues	8600-8799	8,374	11,918	3,544	42%	Interest trending over
<b>Total - Local Revenues</b>		<b>8,374</b>	<b>11,918</b>	<b>3,544</b>	<b>42%</b>	See explanations above
<b>5. TOTAL REVENUES</b>						
		<b>2,269,089</b>	<b>2,102,724</b>	<b>(166,366)</b>		
<b>B. EXPENDITURES AND OTHER OUTGO (1000-7499)</b>						
1. Certificated Salaries						
Teachers' Salaries	1100	601,425	523,510	(77,915)	-13%	Decrease 1 FTE
Pupil Support Salaries	1200	-	-	-	0%	
Supervisors' and Administrators' Salaries	1300	235,550	251,550	16,000	7%	
Other Certificated Salaries	1900	21,000	21,000	-	0%	
<b>Total, Certificated Salaries</b>		<b>857,975</b>	<b>796,060</b>	<b>(61,915)</b>	<b>-7%</b>	
2. Classified Salaries						
Instructional Salaries	2100	281,946	264,271	(17,676)	-6%	Reclassified 1 position to 2200 Support Salaries
Support Salaries	2200	40,893	71,648	30,755	75%	
Supervisors' and Administrators' Salaries	2300	-	-	-	0%	
Clerical and Office Salaries	2400	79,125	79,625	500	1%	
Other Classified Salaries	2900	-	-	-	0%	
<b>Total, Classified Salaries</b>		<b>401,965</b>	<b>415,544</b>	<b>13,579</b>	<b>3%</b>	

**BUDGET VARIANCE ANALYSIS**  
**2nd Interim Budget vs Preliminary Budget**  
**FY 2025-26**

**Instructions:**

Column G "Preliminary Budget" - manual input (data source: Budget submitted in June 2025)  
 Column H "2nd Interim Budget" - will automatically populate (linked to Interim Input tab)  
 Column I "\$ Difference" - will automatically populate  
 Column J "% Change" - will automatically populate  
 Column K "Explanation" - provide an explanation if Column J is highlighted in RED

Charter School Name:	Holly Drive Leadership Academy
CDS #:	37-68338-6117279
Charter Approving Entity:	San Diego Unified School District
County:	San Diego
SBE Charter #:	0264

Description	Object Code	2nd Interim Budget vs Preliminary Budget		Favorable / (Unfavorable)		Explanation of Change <i>(e.g. enrollment increase from 350 students to 280.; one-time purchase of 100 chrome books, etc.)</i> =>10% and =>(-10%)
		Preliminary Budget (A)	Revised 2nd Interim Budget (B)	\$ Difference (Col B & A) (C)	% Change (C/A) (D)	
<b>3. Employee Benefits</b>						
STRS	3101-3102	160,139	148,810	(11,329)	-7%	
PERS	3201-3202	87,627	95,855	8,228	9%	
OASDI/Medicare (Social Security)	3301-3302	43,191	43,332	141	0%	
Health and Welfare Benefits	3401-3402	82,736	74,462	(8,274)	-10%	
Unemployment Insurance	3501-3502	3,332	3,332	-	0%	
Workers' Compensation Insurance	3601-3602	14,365	15,947	1,582	11%	Adjusted to actuals
OPEB, Allocated	3701-3702	-	-	-	0%	
OPEB, Active Employees	3751-3752	-	-	-	0%	
Other Employee Benefits	3901-3902	-	-	-	0%	
<b>Total, Employee Benefits</b>		<b>391,390</b>	<b>381,738</b>	<b>(9,652)</b>	<b>-2%</b>	
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	29,540	29,540	-	0%	
Books and Other Reference Materials	4200	1,575	1,575	-	0%	
Materials and Supplies	4300	56,360	56,500	140	0%	
Non-capitalized Equipment	4400	7,000	7,000	-	0%	
Food (Food used in food-service activities for which the purpose is nutrition)	4700	2,317	2,317	-	0%	
<b>Total, Books and Supplies</b>		<b>96,792</b>	<b>96,932</b>	<b>140</b>	<b>0%</b>	
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	0%	
Travel and Conferences	5200	33,175	19,401	(13,774)	-42%	Adjusted based on anticipated spending
Dues and Memberships	5300	2,520	2,424	(96)	-4%	
Insurance	5400	25,202	25,202	-	0%	
Operations and Housekeeping Services	5500	47,888	47,888	-	0%	
Rentals,Leases,Repairs,and Noncapitalized Improvements	5600	6,216	6,216	-	0%	
Transfer of Direct Costs ( <b>MUST</b> net to zero)	5700	-	-	-	0%	
Prof/Consulting Svcs and Operating Expend ( <b>Include District Oversight</b> )	5800	358,902	448,114	89,212	25%	Increase in SPED services and SPED sub costs, Increase in fieldtrips and s
Communications	5900	37,675	37,675	-	0%	
<b>Total, Services and Other Operating Expenditures</b>		<b>511,578</b>	<b>586,921</b>	<b>75,342</b>	<b>15%</b>	See explanations above
<b>6. Capital Outlay</b>						
Depreciation Expense (See Sections G.9 & F.2.a)	6900	6,173	6,173	-	0%	
<b>Total, Capital Outlay</b>		<b>6,173</b>	<b>6,173</b>	<b>-</b>	<b>0%</b>	
<b>7. Other Outgo</b>						
Tuition to Other Schools ( <i>Include contribution to unfunded cost of Sp Ed.</i> )	7110-7143	-	-	-	0%	
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	-	-	-	0%	
Transfers of Apportionments to Other LEAs - Spec Ed and All Others	7221-7223	-	-	-	0%	
All Other Transfers	7280-7299	-	-	-	0%	
Transfers of Indirect Costs ( <b>MUST</b> net to zero)	7300-7399	-	-	-	0%	
Debt Service - Interest	7430-7439	-	-	-	0%	
Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY)	7439	-	-	-	0%	
<b>Total, Other Outgo</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>8. TOTAL EXPENDITURES</b>		<b>2,265,873</b>	<b>2,283,367</b>	<b>17,494</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.</b>						
<b>BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>3,216</b>	<b>(180,643)</b>			
<b>D. OTHER FINANCING SOURCES/USES (7600-7699, 8930-8999)</b>						
1. All Other Financing Sources	8930-8979	-	-	-		
2. Other Uses	7630-7699	-	-	-		
3. Contributions between unrestricted and restricted accounts ( <b>MUST</b> net to zero) <i>(Include contribution to the unfunded cost of Special Education)</i>	8980-8999	-	-	-		
<b>4. TOTAL OTHER FINANCING SOURCES/USES</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.4.)</b>		<b>3,216</b>	<b>(180,643)</b>	<b>-</b>		